School Finance in Colorado

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Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Foreword

The purpose of this publication is to help readers understand how Colorado finances its public elementary and secondary schools. The major focus is an explanation of the funding formula included in the Public School Finance Act of 1994, including amendments made to the act in subsequent years. Several illustrations are provided to help readers calculate funding under the formula. The handbook also describes several other provisions of law that relate to school district funding. These provisions include a description of revenue that is earmarked for specific functions, other local sources of revenue, and categorical programs. Please note that this publication is intended to provide a summary overview of programs that affect funding for schools; state law should be consulted for more specific details on the operation of the programs or for information on other programs that provide money to school districts.

This publication was prepared by the Colorado Legislative Council Staff, the nonpartisan research staff of the Colorado General Assembly. It is available online at:

http://leg.colorado.gov/agencies/legislative-council-staff/school-finance

The numbers in this handbook reflect the FY 2023-24 appropriation contained in House Bill 24-1207, the midyear supplemental adjustment bill, and are subject to change.

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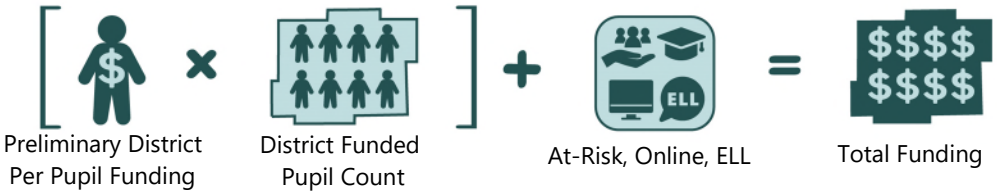
Summary of School Finance Funding

1) Calculate Per Pupil Funding for Each District

Multiply statewide base per pupil funding by district-level factors to determine per pupil funding for each district.

2) Calculate Total Funding Required for Each District

To determine total funding for each district, multiply district per pupil funding by the number of funded pupils in the district, then add funding for at-risk, online, English language (ELL) and extended high school students.



3) Determine the Local Share of Funding

The local government share of funding comes from property tax and specific owner tax collections from property owners in the district.

4) Determine the Required Amount of State Aid

Subtract the local share of funding across all districts from the total funding required across all districts to determine the total amount of state aid required by the school finance act.

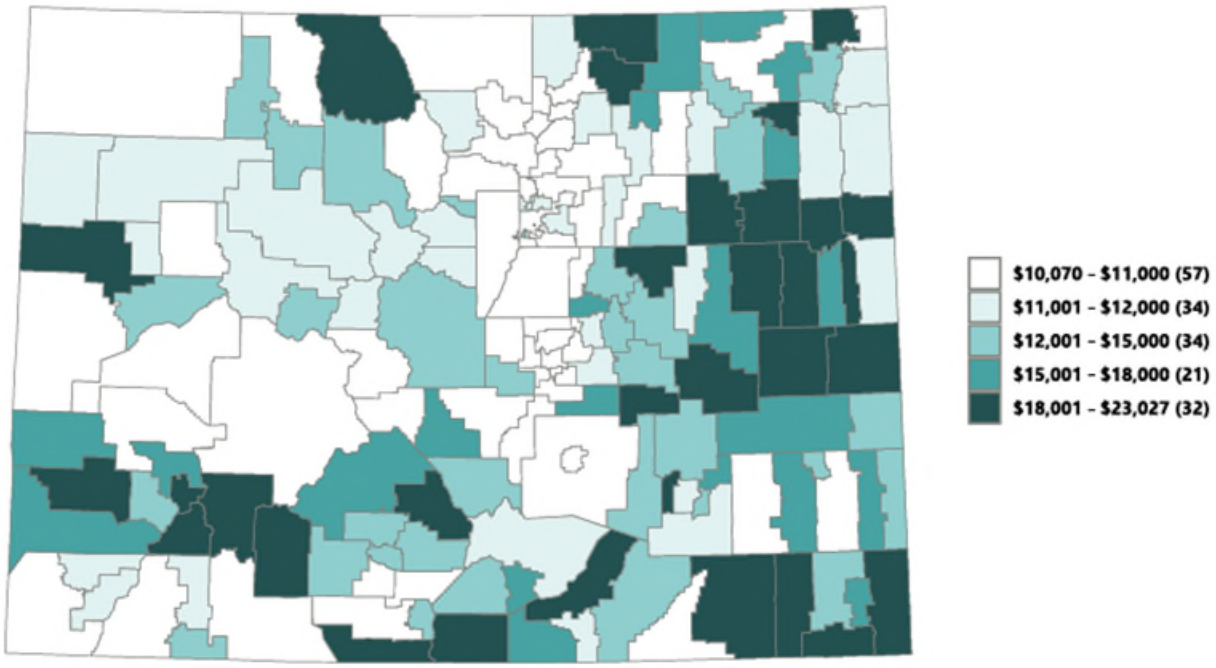
5) Apply the Budget Stabilization Factor

The budget stabilization factor is a state budget element that proportionately reduces the amount of total funding for each district, such that state aid is reduced.

Per Pupil Funding by District

Figure 1 shows total per pupil funding across the state's 178 school districts for FY 2023-24. In FY 2023-24, funding per pupil ranged from $10,070 in the Academy School District to $23,027 in the Liberty School District. A map key for the school districts is provided in Appendix A on page 52. Per pupil funding is highest in rural districts due primarily to the enrollment size factor adjustment in the school finance formula. Per pupil funding is lowest in districts that qualify for little additional funding from the size, cost of living, or at-risk adjustment factors. Per pupil funding amounts shown in Figure 1 are after the application of the budget stabilization factor, which reduces funding across most districts proportionally (see page 18 for more information). A history of total school finance act funding and average per pupil funding is provided on page 40.

Figure 1
FY 2023-24 Total Per Pupil Funding



Source: Legislative Council Staff.
**Note: Numbers in parentheses indicate the number of school districts in each tier.*

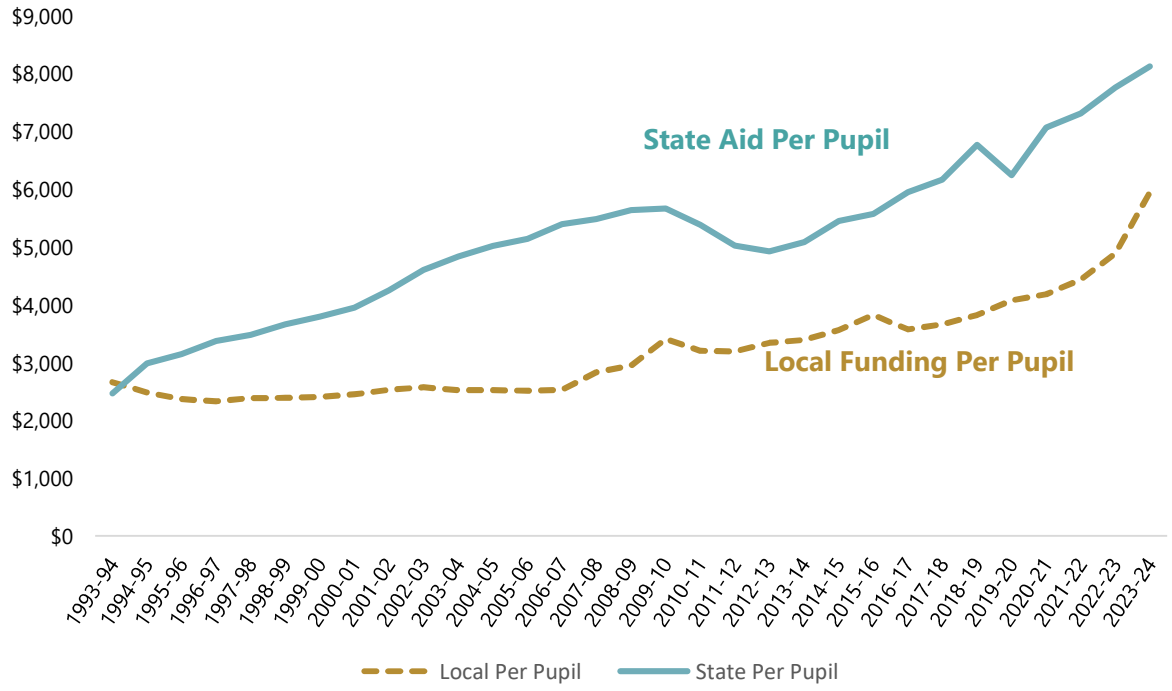
Who Pays for a School District's Funding?

Most school districts rely on a combination of state and local sources of revenue to pay for school finance, or what is also called total program funding. Normally, state aid makes up the difference between a district's total funding and what is provided from local tax revenue. The state's share of funding for districts varies based on the amount of local tax revenue generated in each district. The following describes in greater detail how the various elements of the school finance funding formula are calculated. It also highlights recent changes in the school finance funding formula, such as the use of the budget stabilization factor to achieve budget savings for the state by reducing each district's total funding.

In FY 2023-24, total funding for school finance was $9.2 billion, with the state contribution at $5.0 billion, or 54 percent of the total, and the local contribution at $4.2 billion, or 46 percent of the total. The average per pupil funding was $10,670 for all districts. The lowest district received $10,070 per pupil, and the highest district received $23,027 per pupil.

Over time, the state share of funding across all school districts has increased relative to the local share, as shown in Figure 2. For more information on why the state share has increased, see the Legislative Council Staff memo titled, "*School Finance and the State Constitution*."

Figure 2
Statewide Average School Finance Funding Per Pupil



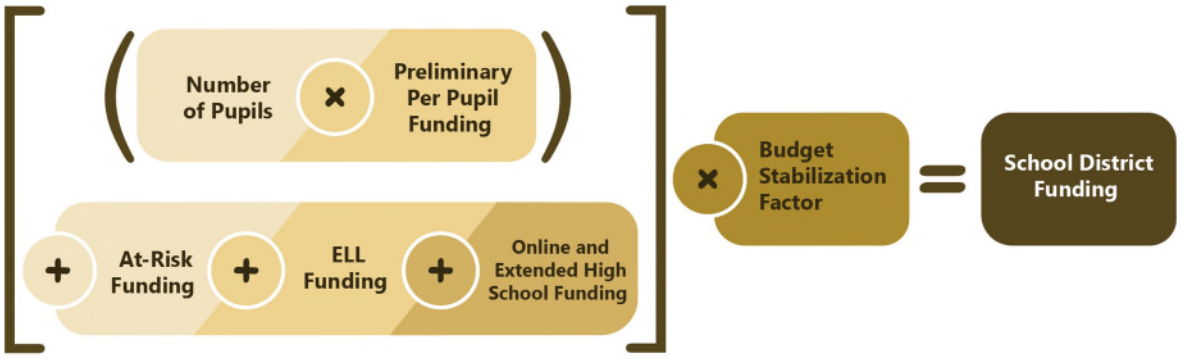
Source: Legislative Council Staff.

Colorado's School Finance Act

Colorado's school finance act distributed nearly $9.2 billion in state and local dollars to the state's 178 school districts for K-12 public education in FY 2022-23. Currently, this money is allocated under a law called the "Public School Finance Act of 1994." The school finance act contains a formula that calculates a per pupil funding amount for each school district based on the individual characteristics of the district, such as the cost to live in the district and the number of students enrolled. The act is explained in detail on the following pages, including amendments made under the most recent school finance bill, Senate Bill 23-287, as amended through the mid-year supplemental, House Bill 24-1207. The numbers in this handbook are subject to change.

The Funding Formula

A district's funding under the school finance act is the number of pupils in the district multiplied by the district's preliminary per pupil funding level, plus an amount of money provided to compensate a district for at-risk pupils, online students, English language learner students (ELL) and extended high school students.



The following describes elements contained in state law that determine how pupils are counted and how a school district's per pupil funding is adjusted by certain factors. Because of ongoing state budget constraints, the **budget stabilization factor** was implemented to reduce each school district's funding by a fixed percentage. This reduction is made after all other adjustments in the funding formula are calculated. The budget stabilization factor was previously known as the negative factor. An example of this adjustment is illustrated on page 38.

How Are Pupils Counted?

Funding under the school finance act is based on the number of pupils enrolled in the school district on October 1. Thus, the number of pupils counted on October 1, 2023, determines funding for the budget year beginning July 1, 2023. Because the fiscal year begins before the count date, state aid is initially distributed based on estimated pupil counts. State aid is adjusted to reflect the actual count, usually starting in January of the fiscal year.

The act provides an alternative to the October 1 count date in certain instances, such as when students in a year-round educational program will be on vacation on October 1. This alternative count date must be within 45 calendar days of the first school day after October 1.

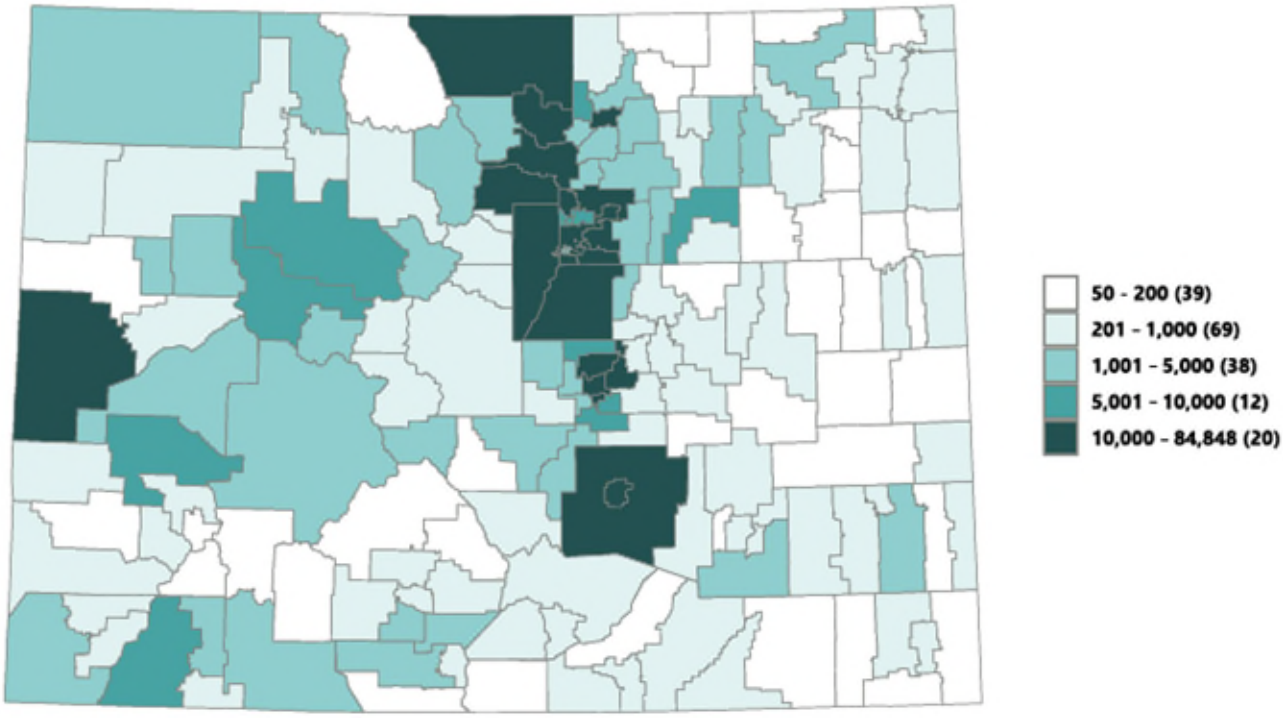
The pupil count is expressed in full-time equivalent (FTE) pupils to reflect the amount of time a student spends in an instructional setting. Each full-day kindergarten student is counted as 1.0 FTE, and half-day kindergarten students are counted as 0.58 of a pupil. A school district's pupil count also includes students who are enrolled in online programs and students who are eligible to complete a fifth year of high school while enrolled concurrently in higher education courses. The latter is referred to as extended high school students.

The formula also makes enrollment allowances for districts that lose pupils from one year to the next, recognizing that these districts may have difficulty budgeting for fewer pupils. The pupil count for **declining enrollment districts** is the greater of a two-year, three-year, four-year, or five-year average of the October counts.

Online, extended high school, and a portion of kindergarten, and Charter School Institute students are not included in the district averaging formula; however, Charter School Institute student enrollment is averaged, using the same method as district students, at the school level. The number of pupils for which a district receives funding is called the **funded pupil count**.

Figure 3 shows the funded pupil count for FY 2023-24, ranging from the smallest districts funded at the minimum level of 50 FTE to Denver, funded at 84,848 FTE. The highest density of students is along the Front Range from Pueblo north through Fort Collins. Other districts with relatively high enrollment include those containing the cities of Grand Junction and Durango and districts located along the western I-70 corridor between Summit County and Glenwood Springs. The smallest districts are in the central and southern portions of the Eastern Plains and the northern portion of the San Luis Valley.

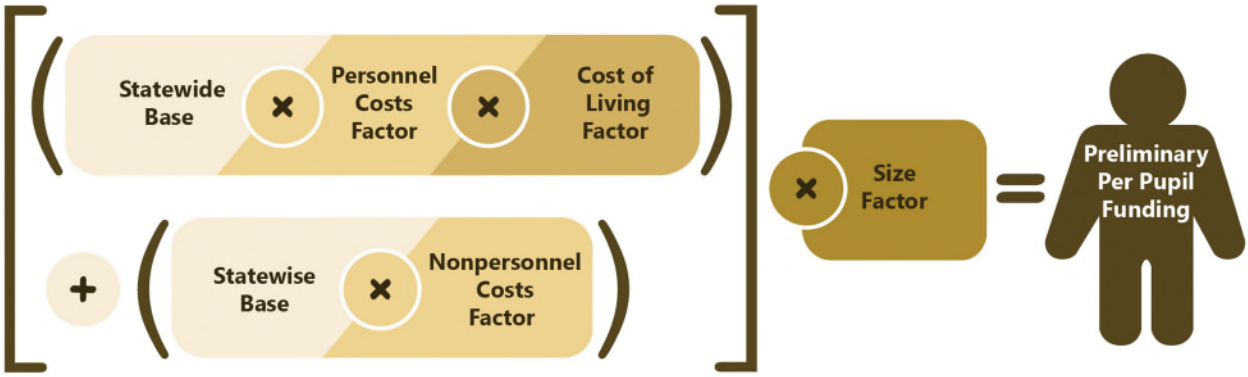
Figure 3
FY 2023-24 Funded Pupil Count



Source: Colorado Department of Education. Map created by Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier

How Is Per Pupil Funding Calculated?

A district's preliminary per pupil funding is the result of adjusting the statewide base by various factors representing district-specific characteristics, including cost-of-living, personnel and nonpersonnel costs, and enrollment size.

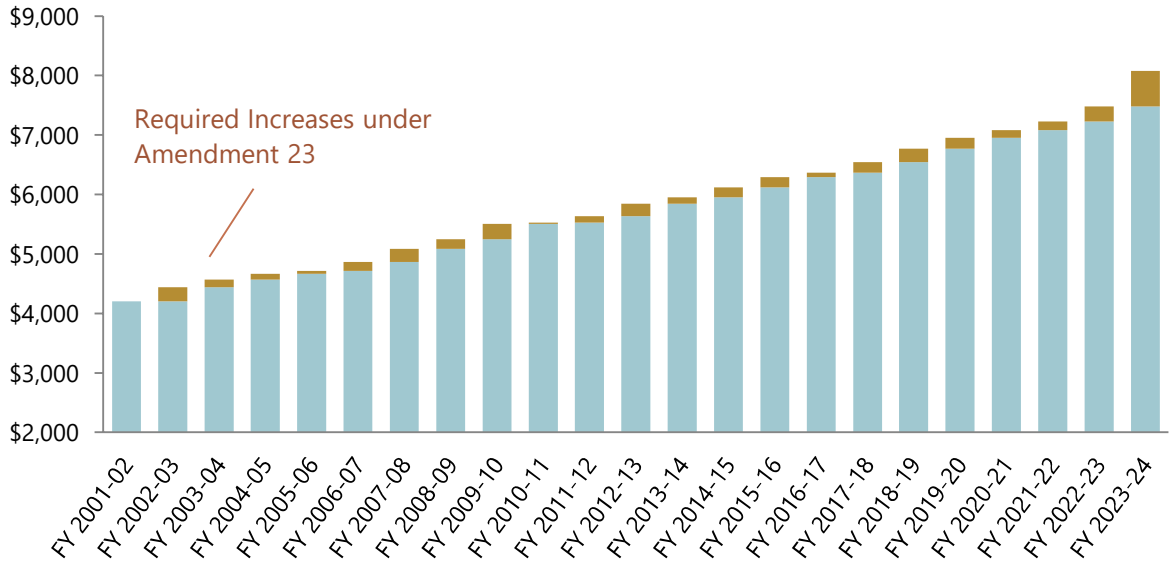


Statewide Base Is Starting Point

The calculation of each district's pupil funding starts with a statewide base per pupil funding amount which is set annually by the General Assembly. The statewide base for FY 2023-24 is $8,076.41, an increase of 8.0 percent ($598.25) over the prior year. Base funding accounts for about $6.9 billion of the money allocated under the formula in FY 2023-24, or about 76 percent of total funding before application of the budget stabilization factor.

Although the General Assembly sets the base annually, Article IX, Section 17, of the Colorado Constitution, commonly referred to as Amendment 23, requires minimum increases for the base. The amendment required that through FY 2010-11, the General Assembly increase the base each year at least by the rate of inflation plus 1 percent, and by inflation thereafter. Because the inflation rate for calendar year 2022 was 8.0 percent, a 8.0 percent increase is the minimum increase for FY 2023-24 required by Amendment 23. Figure 4 provides a history of statewide base per pupil funding dating back to FY 2001-02. The blue portion of each bar represents the previous year's per pupil funding, while the gold portion represents the per pupil increase required by Amendment 23.

Figure 4
Statewide Base Per Pupil Funding



Source: Legislative Council Staff.

The Statewide Base Is Adjusted for Cost of Living

Each school district is assigned a factor to indicate the cost of living in the district relative to the cost of living in other districts in the state. For FY 2023-24, the cost-of-living factors for school districts range from about 1.5 percent to 65 percent. Statewide, an estimated $1.3 billion in FY 2023-24 school finance funding is attributed to the cost of living factor, or 14.3 percent of total funding, before application of the budget stabilization factor.

State law contains the method for calculating cost of living factors, but not the actual factors themselves. Cost of living factors are certified to the Colorado Department of Education by the Legislative Council Staff every two years following a study that measures the cost in each district of an identical set of items, such as housing, goods and services, and transportation.

The 2021 study set factors for the 2022-23 and 2023-24 budget years. Under state law, a district's factor from the prior two-year cycle is increased when the cost of living in the district increases by a greater percentage than the increase in the statewide average teacher salary used in the study. The 2021 study uses representative purchases made by a household earning an average teacher's salary of $59,834 per year. This amount reflects the average salary for a teacher with a bachelor's degree and ten or more years of teaching experience, and represents a 5.81 percent increase over the $56,547 salary for a comparable teacher in 2019.

In periods when average salaries increase by 1.0 percent or more, the increase in the factor is equal to the percentage change in the district's cost of living divided by the percentage change in the salary level divided by 1,000. The increase in the factor is rounded to three decimal places.

District "Personnel Costs Factor" Defines the Portion of the Statewide Base Adjusted for Cost of Living

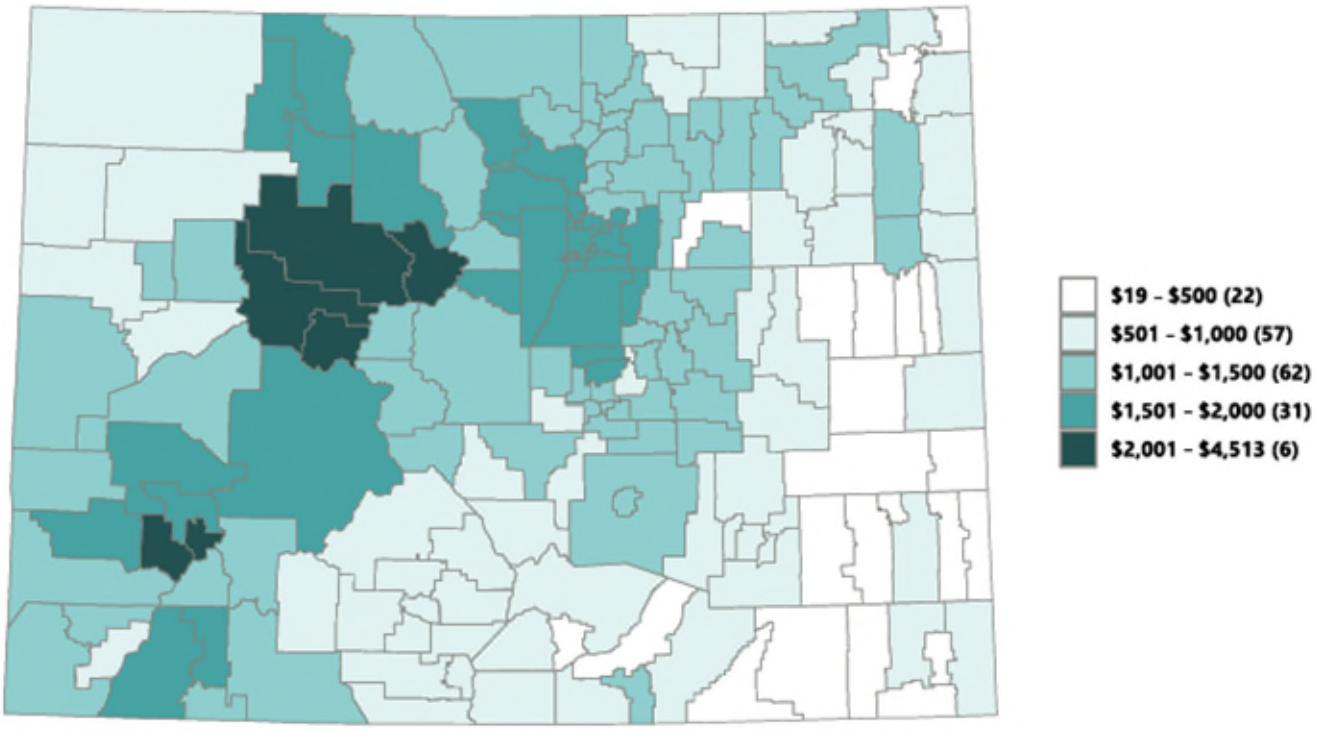
The formula recognizes that differences in the cost of living primarily affect the salaries that must be paid to hire and retain qualified personnel. Therefore, the cost-of-living factor is applied only to the portion of the base that relates to personnel, as defined by the personnel costs factor.

The personnel costs factor ranges from 79.9 percent to 90.5 percent and differs by district according to enrollment. Smaller districts have smaller factors and, therefore, a smaller portion of the base is increased for cost of living. Larger districts spend a higher proportion of their budgets on personnel costs than smaller districts, and thus receive a larger increase to their base from the cost of living factor. The formula for determining district personnel costs factors is illustrated on page 35.

Each district's "*nonpersonnel costs factor*" is the difference between 100 percent and the district's personnel costs factor. It is the portion of the base that is *not* adjusted for cost of living and ranges from 9.5 percent to 20.1 percent.

For FY 2023-24, Figure 5 shows the adjustments made for cost of living and personnel costs across school districts. Adjustments range from $19 to $4,513 per pupil. As the figure demonstrates, the highest cost of living adjustments come in districts associated with the resort communities of Aspen, Eagle, and Telluride. Districts along the Front Range and in other areas of the mountain region also receive relatively high cost-of-living adjustments. Rural districts in the central and southern portions of the Eastern Plains receive the lowest adjustments for this factor.

Figure 5
Per Pupil Funding Increase from
Cost of Living and Personnel Cost Factor Adjustments, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

Size Factor Adjusts for Economies of Scale

The act includes a size factor that provides additional money to all school districts, but particularly small school districts unable to take advantage of economies of scale. In FY 2023-24, approximately $389.6 million is allocated through the size factor, or about 4.2 percent of total funding, before application of the budget stabilization factor.

Like the personnel costs factor, a size factor is calculated under a formula using district enrollment. The smallest districts — districts with enrollments of fewer than 5,000 students — receive the largest size factors and, therefore, more funding per pupil. All other districts receive

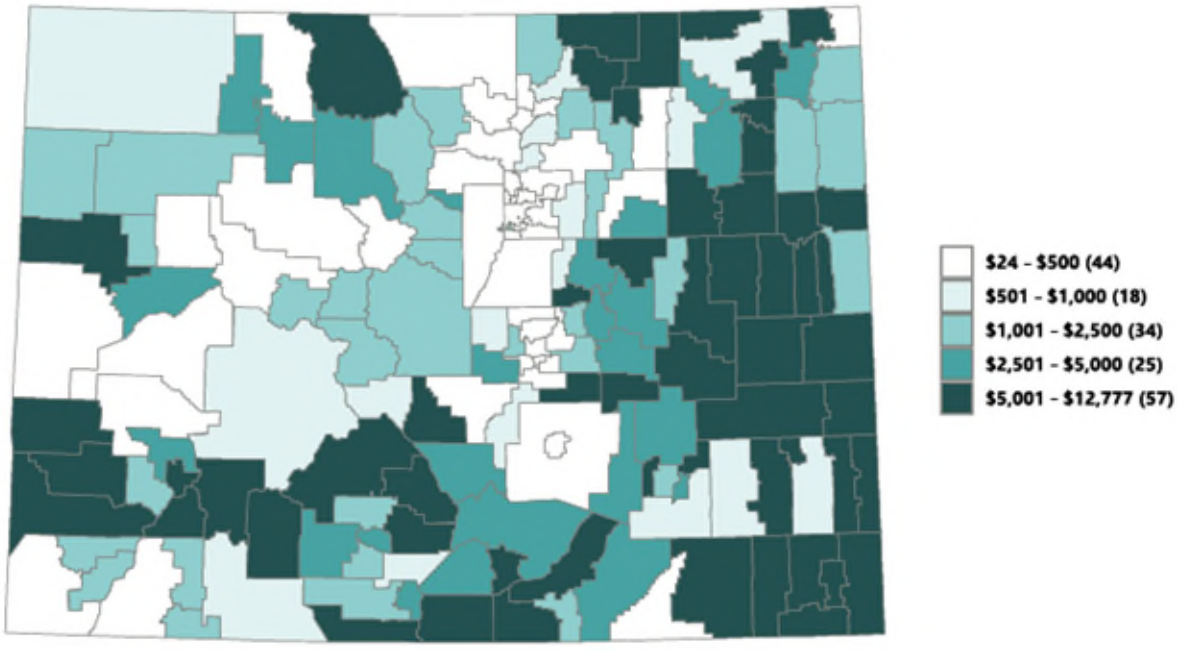
a size factor, which provides an increase in per pupil funding of about 3 percent. The formula for calculating a school district's size factor appears on page 36.

Since the formula for determining the size factor is based on a district's enrollment, the act acknowledges that the formula inherently provides incentives and disincentives for districts to reorganize and take advantage of the formula. For example, when a reorganization results in a lower size factor, and less funding per pupil, the lower size factor is phased in over six years. When a reorganization results in a higher size factor, and more funding per pupil, the district or districts involved in the reorganization receive the lower size factor of the original district. Thus, the act lessens the negative fiscal impact of reorganization, while prohibiting a district from taking advantage of a higher size factor following reorganization.

The act also attempts to minimize the effect that charter schools may have on the size factor of small school districts. The size factor for districts with fewer than 500 pupils is calculated using the district's enrollment minus 65 percent of the pupils enrolled in charter schools.

For FY 2023-24, Figure 6 shows the adjustment made for the enrollment size factor across school districts. Adjustments range from $24 to $12,777 per pupil. Districts that receive the largest funding adjustment from this factor are the small rural districts concentrated on the Eastern Plains and the northern and southern portions of the San Luis Valley. The largest enrollment districts receiving the smallest funding adjustment from this factor are clustered along the Front Range and the western I-70 corridor.

Figure 6
Per Pupil Funding Increase from the Size Factor Adjustment, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

What Is At-Risk Funding?

Colorado's school finance act provides additional funding for school districts that serve students who are at risk of failing or dropping out of school. The additional funding depends on the district's preliminary per pupil funding, the number of at-risk students, and the proportion of at-risk students in the district. In FY 2023-24, the act provides $533.3 million in at-risk funding statewide, or 5.7 percent of total funding, before application of the budget stabilization factor. At-risk funding is determined according to the following formula.

Definition of At-Risk Pupils Follows the Federal Free Lunch Program and Includes Some Students With Limited English Skills

At-risk pupils are currently defined as students from low-income families, measured by eligibility for free and reduced-price lunches under the National School Lunch Act. The official date for counting at-risk pupils is October 1.

Students qualify for free and reduced-price meals at school based on their family's income. The act defines at-risk pupils as those who are *eligible* for free and reduced-price lunches so districts can receive funding for students who do not actually participate in the federal program. As an alternative, the act allows districts to use the proportion of free and reduced-price lunch students in grades one through eight multiplied by the district's enrollment if it produces a larger number than the actual count. This alternative count is provided because some high schools do not offer free and reduced-price lunches, and some students choose not to participate in the free and reduced-price lunch program, especially at the high school level.

House Bill 23-1202 created a new at-risk measure to identify students who are at risk of below-average academic outcomes due to socioeconomic disadvantage or poverty. The new measure will first be used in FY 2024-25. It is based on:

- a district's percentage of students certified as eligible for free lunch based on receipt of public benefits (SNAP, TANF, Food Distribution Program on Indian Reservation) or categorical eligibility (foster, homeless, migrant, runaway or Head Start), supplemented by the direct certification of students participating in Medicaid or Children's Basic Health Plan; and

- a neighborhood socioeconomic status index that weights student needs based on at least five socioeconomic status neighborhood factors linked to each student's census block group.

Proportion of At-Risk Students Determines At-Risk Funding

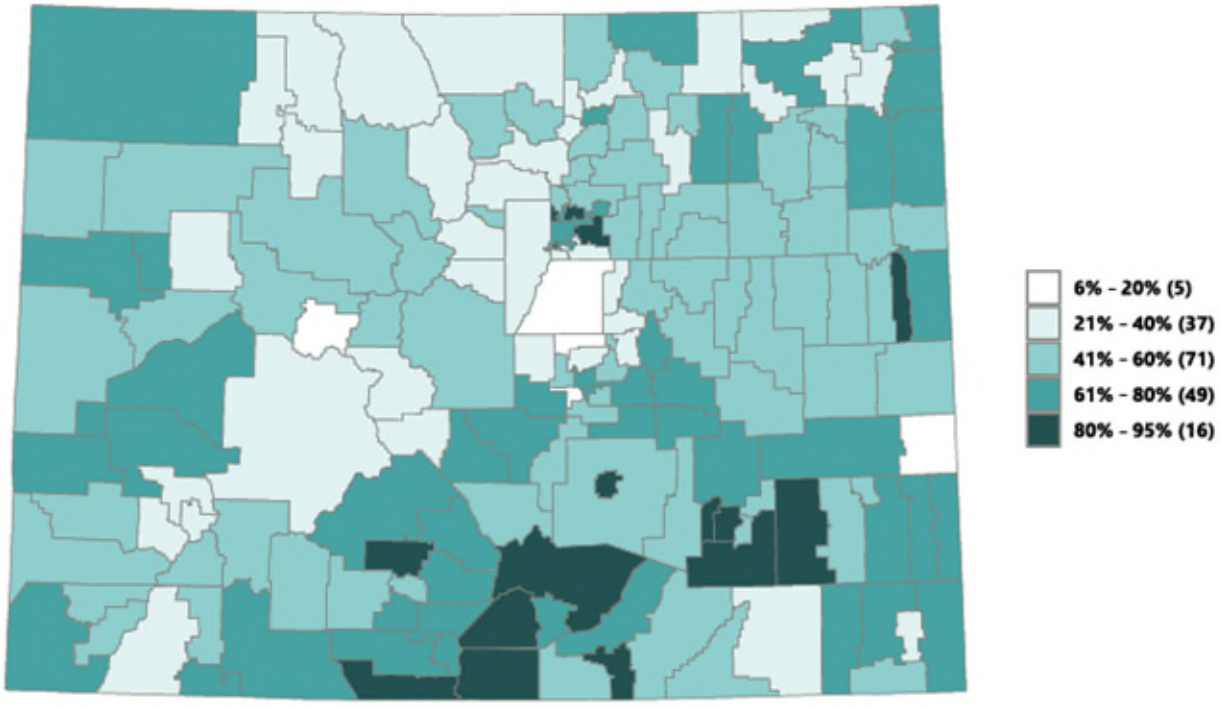
The proportion of at-risk students in a district determines the amount of funding a district receives for its at-risk pupils. Every district receives at least 12 percent of its preliminary per pupil funding for each at-risk pupil.

Districts with higher-than-average proportions of at-risk students receive a premium above this initial amount for those at-risk pupils. The amount of this premium depends upon enrollment in the district and the degree to which the district's share of at-risk students exceeds the statewide average. For districts with enrollments between 459 and 50,000, the premium is equal to 12 percent plus 0.30 of a percentage point for each percentage point that the district's at-risk percentage exceeds the statewide average. Thus, if the statewide average is 30 percent, and 41 percent of a particular district's students qualify for at-risk funding, the district would receive a premium of 15.3 percent (12.0 + (0.3 × 11) = 15.3) for qualifying students. For districts with enrollments greater than 50,000, the premium is equal to 12 percent plus 0.36 of a percentage point for each percentage point that the district's at-risk percentage exceeds the statewide average. The premium is capped at 30 percent, so 18 percentage points is the maximum that can be added to the existing 12 percent of per pupil funding provided for each at-risk student.

The at-risk funding premium is provided only for pupils over the statewide average percentage of at-risk pupils. So, the district described above with 41 percent at-risk students would receive 12 percent more in per pupil funding for 30 percent of its students and 15.3 percent more in per pupil funding for the other 11 percent of its students who are at risk. In addition, only districts with more than 459 pupils qualify for the at-risk funding premium.

Figure 7 shows the share of total pupils that are classified as at-risk in each district for FY 2023-24. The highest concentrations of at-risk students are in the urban districts in the Denver and Pueblo metro areas, and scattered rural districts throughout the state. The lowest concentrations are in Boulder and Douglas counties, and districts containing the resort communities of Aspen, Steamboat Springs, and Telluride.

Figure 7
Share of At-Risk Students, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

How Are English Language Learners Funded?

Students who are not fully proficient in English are funded through the ELL factor, which was first included in the formula in FY 2022-23. Students can be counted if they need language support to achieve standards in grade-level content in English and who either:

- are non-English proficient, meaning that they speak a language other than English and do not comprehend or speak English; or
- have limited English proficiency, meaning that they comprehend or speak some English but that their primary comprehension or speech is in a language other than English.

The factor is calculated as 8 percent of each district's preliminary per pupil funding multiplied by the district's ELL enrollment. In FY 2023-24, ELL funding accounted for just over $53.0 million, or 0.6 percent, of school finance funding before the application of the budget stabilization factor.

How Are Online and Extended High School Students Funded?

Students who participate in public, multi-district online education programs or extended high school programs are funded through the school finance act. Online students participate either in programs that serve students from multiple districts (multi-district programs) or in a program offered by the student's home district (single-district program). The vast majority of online students participate in multi-district programs. Extended high school programs include the Accelerating Students through Concurrent Enrollment (ASCENT) program, the Teacher Recruitment Education and Preparation program (TREP), and Pathways in Technology Early College High Schools (P-Tech).

Both multi-district online and extended high school students were funded at a uniform $9,738 in FY 2023-24, accounting for about $47.6 million in school finance funding, before application of the budget stabilization factor. After the budget stabilization factor, this amount was reduced to $9,588, which compares with statewide average per pupil funding of $10,670.

What Is the Budget Stabilization Factor?

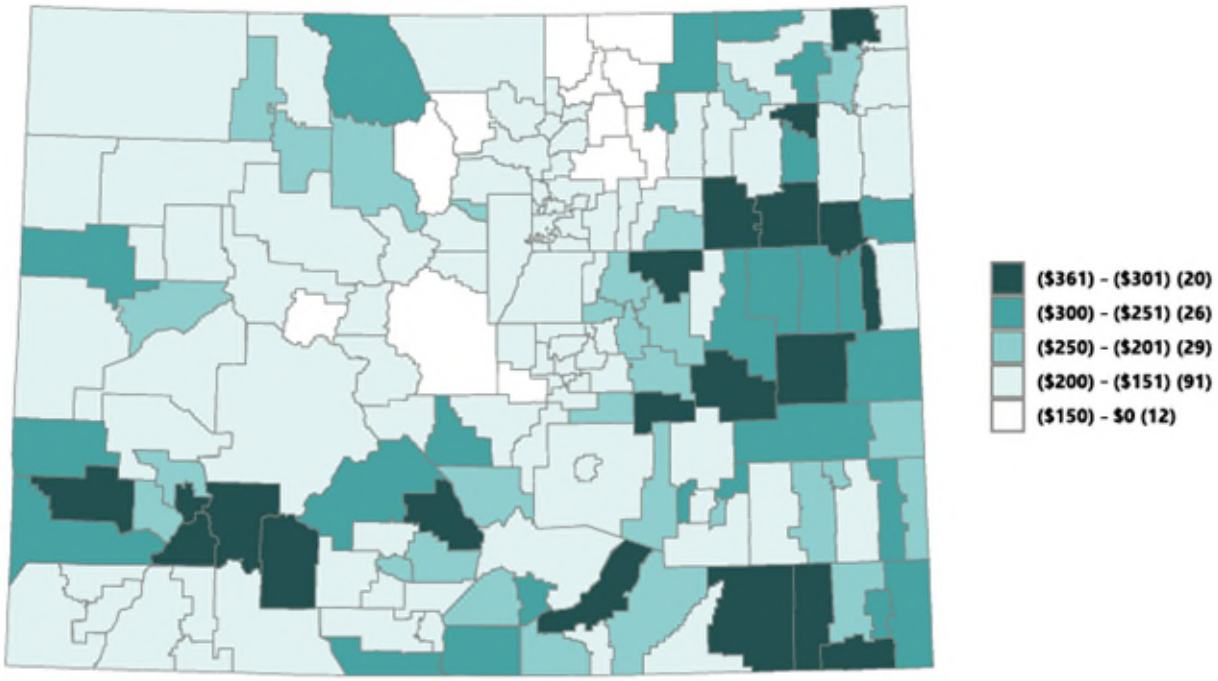
In an effort to generate budget savings for the state, House Bill 10-1369 included a new factor called the budget stabilization factor for FY 2010-11 and FY 2011-12. For most districts, after all the funding adjustments required by the school finance act are calculated, this factor reduces total funding proportionately across districts.

Senate Bill 11-230 changed the name of this factor to the negative factor and extended its applicability indefinitely; Senate Bill 17-296 changed the name back to budget stabilization factor. In FY 2023-24, for most districts, the budget stabilization factor reduced total funding by approximately 1.53 percent, or a total of $141.2 million compared to what would have been funded without the factor. Per pupil funding fell by a similar percentage, although certain districts with limited state aid did not lose as much funding. Districts with limited state aid were instead required to contribute through a buyout of state spending on categorical programs, described on page 26.

For FY 2023-24, Figure 8 shows the adjustment made for the budget stabilization factor across school districts, ranging from $0 to $361 per pupil. While the budget stabilization factor imposes the same percentage reduction on total and per pupil funding for all districts not fully paid with local sources, the per pupil reduction can vary widely.

Front Range districts incur a smaller funding reduction because they have lower per pupil funding levels. In contrast, small rural districts on the Eastern Plains and in the northern San Luis Valley incur a larger reduction on a per pupil basis due to their higher per pupil funding levels. In FY 2023-24, the funding reduction for Jefferson County School District was $161 per pupil, while the funding reduction for the Karval School District was $333 per pupil. In general, the per pupil reduction is inversely related to the degree to which the district is locally funded, and the funded pupil count.

Figure 8
Budget Stabilization Factor Per Pupil Funding Decrease, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

Local Share and State Aid

The money to fund the school finance act comes from a combination of local and state sources. In FY 2023-24, local taxes contributed 46 percent of total funding, or $4.1 billion, while state sources accounted for the remaining 54 percent, or $5.0 billion. These percentages vary widely among individual school districts, however, because districts have different amounts of property wealth and different property tax rates. Under the act, each district's local share is calculated first, and state aid makes up the difference between the local portion and the total funding need identified through the formula. The principle of using state aid to make up for differences in local property wealth is called "equalization."

How Is the Local Share Calculated?

A district's local share comes from two sources — property taxes and specific ownership taxes. Property taxes are paid on real estate, business equipment and production in the case of oil and gas and minerals; specific ownership taxes are paid on motor vehicles. Of the two taxes, property taxes produce the vast majority of the local contribution, roughly 94 percent of the total. Both of these taxes are described in greater detail below.

Property Taxes Provide Most Local Revenue

Statewide, property taxes contributed over $3.9 billion in funding for school finance in FY 2023-24, or nearly 43 percent of total school finance act funding. A school district's property taxes are the result of multiplying a district's taxable property value (assessed value) by its property tax rate (mill levy). The assessed value of a district is determined each year, and it includes all taxable property in the district.

Mill levy equalization. Based on a Colorado Supreme Court decision on House Bill 21-1164, state law requires that total program mill levies for the 177 of 178 school districts that have received voter approval to retain property tax revenue above their TABOR limit be increased by 1 mill annually, until the district levies a target number of mills. The total program mill levy target is set to the lesser of:

- 27 mills;
- the number of mills the district levied when it received voter approval; or
- the lowest number of mills necessary to fully fund the district's total program in any year since the district received voter approval.

This system was established in House Bill 20-1418, which reset total program mill levies that were erroneously reduced by CDE for districts that had already received voter approval to retain property tax revenue above their TABOR limit. The bill also required that districts approve tax credits equal to the difference between the target mill levy and the district's current mill levy. House Bill 21-1164 required that CDE phase out these credits based on an established correction schedule, beginning in the 2021 property tax year. The schedule must:

- apply consistently to each affected district;

- require each district's tax credit to phase out as quickly as possible, but by no more than 1 mill per year; and
- ensure that tax credits are fully phased out in 19 years.

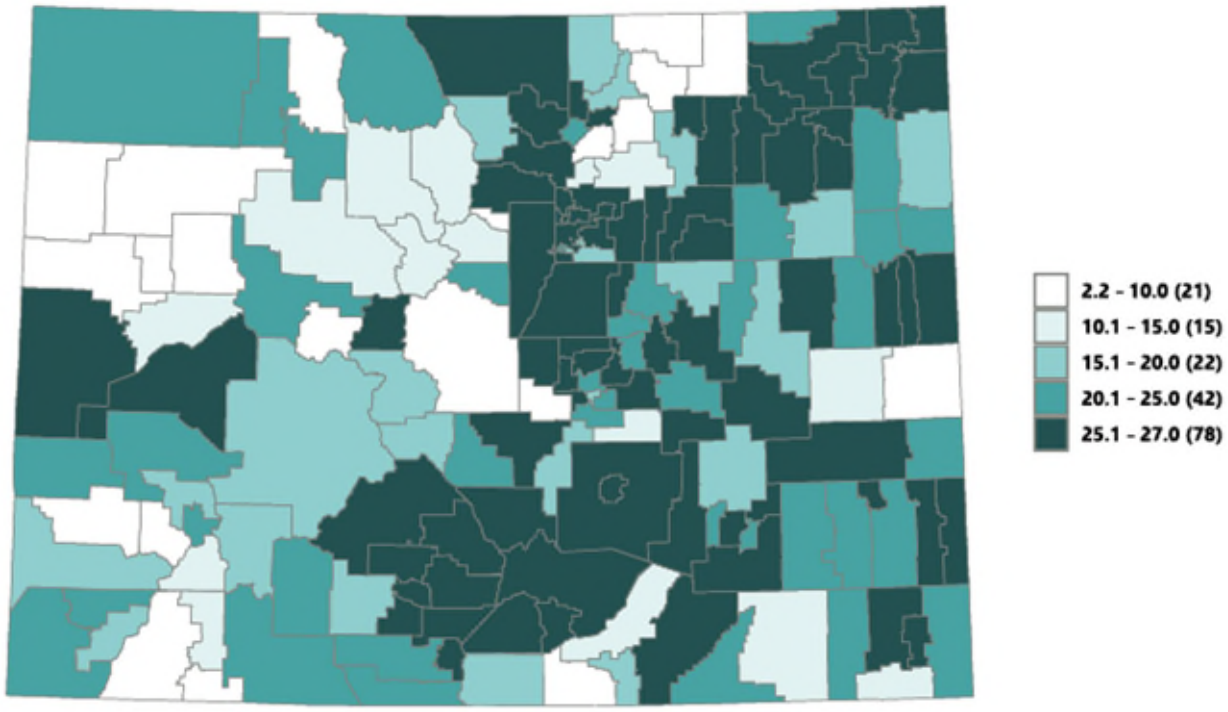
Steamboat Springs School District, the only district that has not yet received voter approval, remains subject to the TABOR property tax revenue limit, effectively reducing its total program mill levy annually.

Total program reserve fund. If a school district's total program mill levy generates more revenue than the district's total program and categorical buyout requirements, House Bill 16-1422 authorized that district to hold its mill levy constant and deposit the additional revenue in a total program reserve fund. Money in the reserve fund may only be used by the district in future years to replace state aid lost through application of the budget stabilization factor. In FY 2023-24, there were 12 districts that collected a total of $33.9 million in property tax revenue for their total program reserve fund.

District mill levies. For FY 2023-24, Figure 9 shows total program mill levies for the local share of school finance across districts, after any tax credits, which range from a low of 2.216 mills to the cap of 27 mills. The districts at or near the cap include most districts in the Denver and Pueblo metro areas, a cluster of rural districts in the northern portion of the Eastern Plains, and another cluster at the southern end of the San Luis Valley. The districts in the lowest mill levy category include high property wealth districts either in the resort communities such as Aspen and Telluride or districts in the oil and gas producing areas of Weld County, the Piceance Basin in northwest Colorado, and the San Juan Basin in southwest Colorado.

Prior to HB 16-1422, the state did not allow districts to collect more revenue than the amount required to fund statutory school finance obligations, and mill levies in these districts were reduced over time as property values increased. For a more detailed discussion of why school finance mill levies have decreased, see the Legislative Council Staff memo titled, "*School Finance and the State Constitution*."

Figure 9
Total Program Mill Levies for the School Finance Act, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

Specific Ownership Taxes Supplement Property Taxes

Specific ownership taxes provided about $234.7 million for school finance in FY 2023-24, bringing the local share to 46 percent of total school finance act funding. Specific ownership taxes are paid annually on motor vehicles. Counties collect specific ownership taxes and distribute them to all governments in the county that collect property taxes, such as school districts, cities, special districts, and the county itself. By law, counties distribute specific ownership tax revenue to these governments in proportion to the amount of property taxes collected by each. Thus, a school district that receives 50 percent of all the property taxes collected in a county would receive 50 percent of the specific ownership taxes collected in the county.

The funding formula does not count all specific ownership tax revenue against the district's local share, however. Some districts collect more specific ownership taxes than others because the voters in those districts have approved additional property taxes. The formula specifically does not count any specific ownership taxes attributable to a bond redemption (debt) or override (operating) mill levy, if the mill levy was approved by the district's voters.

The formula uses specific ownership taxes collected in the previous fiscal year because they are the most recent actual figures. Thus, the local share in FY 2023-24 reflects the FY 2022-23 specific ownership tax revenue.

How Is State Aid Calculated?

State aid provides the difference between a district's total school finance act funding and the district's local share. In school finance, this concept of state assistance supplementing local resources is called "equalization." An equalized school finance system allows similar districts to spend similar amounts per pupil regardless of property wealth. For FY 2023-24, the school finance act authorizes state aid of $5.0 billion, or 55 percent of total funding.

The state distributes money to school districts in 12 approximately equal monthly payments. In the first half of the fiscal year, the payments are based upon projected pupil count and assessed value estimates, because the state does not know exact pupil counts or district assessed values during that time period. The payments are later adjusted to reflect actual pupil counts and assessed values. These approximately equal monthly payments may cause some districts to experience cash flow problems at certain times of the year, so the state offers a loan program to qualifying school districts. This loan program is discussed in further detail on page 30.

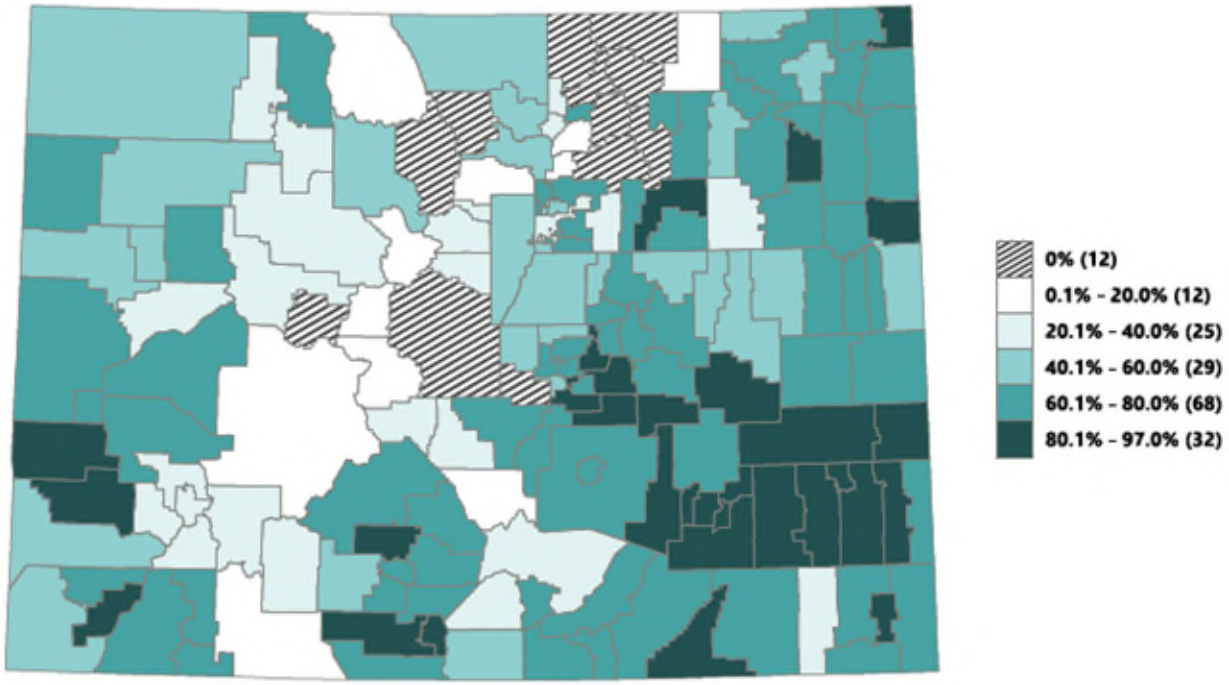
State Aid Comes Primarily From Three Sources

Three sources of revenue provide money for the state aid appropriation for school finance. The FY 2023-24 fund sources are based on the mid-year supplemental adjustment, and are subject to change. In 2023-24, the state General Fund provides 85 percent of the appropriation, or $4.2 billion.

The State Education Fund also contributes to the state aid appropriation. The State Education Fund, created by Article IX, Section 17, of the Colorado Constitution (Amendment 23), receives revenue equal to a tax of one-third of 1 percent on federal taxable income. Its contribution to the state aid appropriation was about $461.6 million in FY 2023-24, or 9.2 percent of the state aid package. In most years, the balance comes from the State Public School Fund, which consists primarily of federal mineral lease revenue and a portion of rent and royalties from state school lands. In FY 2023-24, the State Public School Fund contributed 5.9 percent, or $295.8 million, to the state share of school finance.

Figure 10 shows the state share of total funding across school districts for FY 2023-24, ranging from a low of 0 percent to a high of 96.9 percent. Twelve districts were fully locally funded in FY 2023-24. As discussed on page 26, these districts had to buy back some of their state funding for categorical programs, as they could not fully implement the required budget stabilization factor reduction. Districts receiving a relatively low state share include districts in Weld County where oil production drives a large local share.

Figure 10
State Share of Total Funding After the Budget Stabilization Factor, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

Modifications to the Funding Formula

The state's basic funding formula applies to nearly all districts. However, the act makes modifications to the formula to account for unusual situations or to achieve policy objectives. These modifications may cause a district's total funding to be computed differently than the formula described in the preceding pages. In addition, the act contains modifications that may alter the share of a district's funding that comes from state or local sources. These modifications include the following.

- **The law guarantees that all districts receive a minimum level of per pupil funding.** Minimum per pupil funding applies to any school district that would have a lesser per pupil funding amount under the formula described on the preceding pages. The minimum per pupil funding level is benchmarked to the state average per pupil funding, excluding online funding. In FY 2023-24, state law set minimum per pupil funding at 95 percent of the state average, or $10,250.79, before application of the budget stabilization factor. Nine districts benefitted from minimum per pupil funding, totaling about $14.9 million.

- **Most districts have received voter approval to exceed constitutional spending limits.** Steamboat Springs is the only district that has not received voter approval. Increases in total program for districts are capped at a district's constitutional spending limit percentage (inflation plus the percentage change in district enrollment), but districts may exceed that limit with voter approval.

- The **categorical buyout** provisions of the school finance act require certain districts to offset or "buy out" state aid for categorical programs with local property tax revenue. This requirement applies when a district can raise enough money from local property taxes to cover its total formula funding, less specific ownership taxes, with a levy less than the prior year's levy. Depending on the level of increase in the district's property tax base, the district may maintain its mill at the prior year's level and use the revenue to cover both its school finance funding and "buy out" a portion of its state aid for categorical programs. Alternatively, if the increase in the property tax base is sufficient to cover both school finance funding and state categorical funding at a lower mill levy, the mill levy will be reduced. Twelve districts had a categorical buyout of $5.4 million in FY 2023-24.

- **A school district may have to buy out additional state support for categorical program funding** if it does not have enough state aid to rescind the full amount of the budget stabilization factor, specified in Senate Bill 17-296. Twelve are in this position in FY 2023-24, refunding a total of $500,014 as a further offset against categorical program funding.

- **State aid to school districts may be reduced** if the General Assembly's appropriation is not sufficient to pay for its share of the cost of the school finance act. In these instances, state aid is reduced by the same percentage of total funding in all districts, but no district loses more state aid than it actually receives.

- **A district's enrollment is modified** to prevent a school district from using enrollment averaging to increase its funded pupil count when a charter school originally authorized by the district is subsequently converted to an institute charter school.

Earmarked Revenue

School districts are no longer required to earmark revenue for instructional supplies, materials, capital outlay, capital reserve, and risk management. However, districts are still required to allocate a portion of the at-risk moneys they receive for specific purposes. Seventy-five percent of at-risk moneys must be allocated for instructional programs or staff development efforts that relate directly to at-risk pupils. All other money distributed to school districts under the school finance act can be spent at the discretion of districts.

Unequalized Local Revenue

Many school district revenues are equalized, meaning that the state provides funding to equalize property wealth. However, the school finance act also allows local school districts some discretion to raise additional local revenue, for which the state provides no equalization. A description of these unequalized local revenue sources follows.

School Districts May Raise Additional Property Taxes for Operating Purposes

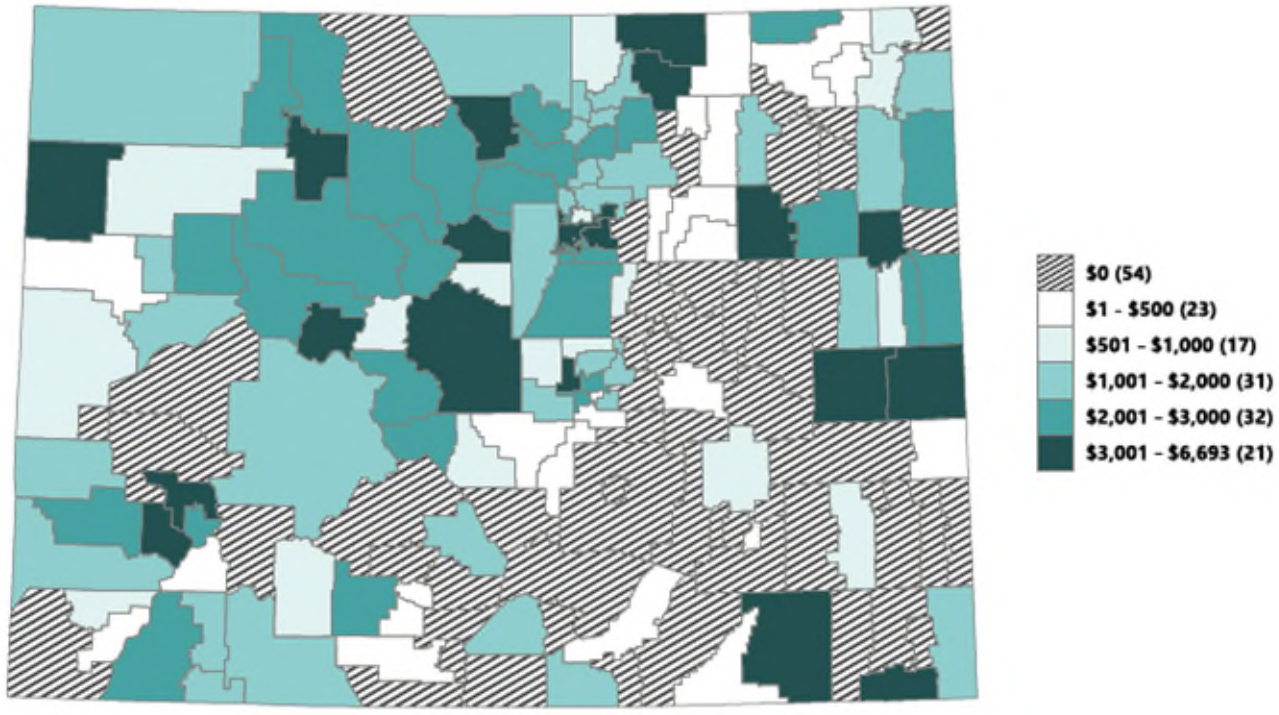
With voter approval, the act allows districts to raise and spend property taxes over and above those that support the school finance act. These additional property taxes are called mill levy overrides. The act limits override revenue to 25 percent (30 percent for small rural districts) of a district's total funding, prior to application of the budget stabilization factor, or $200,000, whichever is greater, plus the FY 2001-02 supplemental cost-of-living adjustments. (The FY 2001-02 supplemental cost-of-living adjustment is a flat dollar amount in 104 districts that resulted from a calculation required by law based on the results of the 1999 cost-of-living study.)

The school finance act counts other revenue sources against a district's override limit. These other sources of revenue may limit a district's ability to request voter approval for a property tax increase equal to the full amount of the limit. For example, in FY 2023-24, the override for 33 districts includes approximately $20.8 million in property taxes relating to hold harmless provisions that used to be in the law. This funding was designed to hold districts harmless from any decrease in per pupil funding resulting from the passage of the 1994 act.

In FY 2023-24, 124 school districts generated nearly $1.7 billion in override property taxes. Since some districts are phasing in overrides, the amount of taxes collected may be somewhat less than the amount authorized by voters.

For FY 2023-24, Figure 11 shows per pupil mill levy override funding across districts, as 124 districts received mill levy override revenue, and 54 districts did not. Districts without overrides are concentrated on the Eastern Plains and the southern end of the San Luis Valley. Pueblo is the only Front Range metropolitan district without an override. Most of the other metropolitan districts have overrides. The highest override per pupil funding levels occur in resort communities and a handful of districts on the Eastern Plains with low enrollment.

Figure 11
Mill Levy Override Funding Per Pupil, FY 2023-24



Source: Legislative Council Staff.
Note: Numbers in parentheses indicate the number of school districts in each tier.

House Bill 17-1375 required that all school districts with mill levy overrides implement a plan to distribute mill levy override revenue to charter and innovation schools, or distribute to those schools 95 percent of mill levy override per pupil revenue, beginning in FY 2019-20. The bill also created the Mill Levy Equalization Fund to provide an annual appropriation for state Charter School Institute schools that are in school districts that have passed mill levy overrides. Any moneys in the fund must be distributed on a per pupil basis. In FY 2023-24, $27.0 million was distributed to charter schools.

Unequalized District Property Taxes Also Pay for Debt

Independent of the school finance act, state law permits school districts to request voter approval to incur debt by issuing bonds. This is known as bonded debt. Districts repay the debt with a dedicated mill levy. Bonded debt is generally used by school districts for major capital construction projects. Revenue collected from a bonded debt mill levy must be credited to the district's bond redemption fund and used to repay the bondholders. In FY 2023-24, 132 school districts collected about $1.5 billion from bonded debt mill levies.

State law imposes a limit on the amount of bonded debt a school district may incur. Districts are prohibited from issuing bonded debt in excess of 20 percent of the district's assessed valuation or 6 percent of market value, whichever is greater. For districts that meet specified enrollment growth criteria, the limit is the greater of 25 percent of assessed value or 6 percent of market value.

"Growth" Districts May Raise Additional Property Taxes for Capital Improvements

Growth districts may request voter approval to levy additional property taxes for capital projects. The money must be deposited into the district's capital reserve fund and can be used to pay for capital projects outright or to repay loans from the Public School Fund or the Colorado Educational and Cultural Facilities Authority. Growth districts are districts in which the supplemental enrollment count grows by at least 1 percent or 50 students, whichever is less, over the October count.

The number of mills a growth district may levy is based on a district's property wealth relative to the statewide average. A district with an assessed value per pupil that exceeds the statewide average may impose an additional levy of up to one mill. The number of mills a district may levy increases as district property wealth decreases below the state average, up to a maximum of five mills. For instance, a district with an assessed value per pupil of $20,000 could impose five mills, if the statewide average assessed value per pupil was $100,000.

Transportation Levies Require Voter Approval

State law permits school districts to request voter approval to impose a levy to pay for transportation costs not reimbursed by the state. The proceeds from this levy must be deposited in the district's transportation fund.

Full-Day Kindergarten May Be Funded From Voter-Approved Property Taxes

State law requires school districts to offer full-day or half-day kindergarten to children who are eligible for first grade the next year. The school finance act counts full-day kindergarten students at 1.0 FTE, and half-day kindergarten students at 0.58 FTE. With voter approval, school districts may raise additional property taxes to pay for the excess operating costs of full-day kindergarten programs and the associated capital costs. Excess operating costs of full-day kindergarten programs are defined as the cost of the program less one-half of the districts per

pupil funding multiplied by the number of students enrolled in the full-day kindergarten program. Property taxes must be deposited in a full-day kindergarten fund, and if an election includes a levy for capital purposes, the proceeds of such a levy must be deposited in the capital construction account of the fund.

Voters May Also Approve Special Building or Technology Levies

School districts may also request voter approval to levy up to 10 mills for up to three years to maintain and construct schools or to purchase and install instructional technology. The proceeds from such a levy are deposited in the district's special building and technology fund.

Cash Flow Loan Program

School districts may participate in an interest-free cash flow loan program sponsored by the state. Under this program, the state borrows money on behalf of school districts and pays the interest costs of the loan. In some circumstances, the state may lend money directly to school districts, charging the district interest. Participating school districts are required to pledge their property taxes toward the loan's repayment. The loan program was created to help districts deal with the fact that property tax collections occur late in the budget year. A school district applies to the State Treasurer for a loan. A district is eligible for a loan from the state in any month in which the district can demonstrate that a cash deficit will exist in its general fund and that it has the capacity to repay the loan by June 25 of the state fiscal year in which the loan was made. A loan may not be made to provide assistance for matters eligible for payment from the contingency reserve or to cover a foreseeable level of uncollectible property taxes, nor may a loan be used by a district for arbitrage.

State Contingency Reserve

State law requires the General Assembly to annually determine the amount to appropriate to a contingency reserve fund to provide supplemental assistance to school districts. Money in the fund can be allocated by the State Board of Education to school districts for certain types of financial emergencies. Money may also be allocated in the following situations: if a district's abatement levy is insufficient to refund property taxes; if children placed in the district by a court create an unusual financial burden; to offset the impact of a decline in enrollment resulting from a detachment and annexation; or to offset the cost of pupils moving to a district after the count date. This last option is only available for districts with fewer than 2,000 pupils and only for the cost of the additional pupils.

In cases of extreme emergency, the state board may consider factors that are not specifically delineated in law and may provide financial aid from the contingency reserve to districts that could not maintain their schools without such additional assistance. In determining which districts receive payments from the contingency reserve and the amount of the payment, the state board must consider the amount of assistance requested as a percentage of each district's total funding.

In some situations, such as when disputed property taxes are eventually paid to a district, districts reimburse the state, thereby providing a source of revenue for the fund. For FY 2023-24, the General Assembly appropriated $1.0 million to the fund.

Capital Construction

The state offers several programs to assist with school district capital construction projects. Depending on the program, the state provides assistance as a grant or a matching grant.

The Public School Capital Construction Assistance Fund Provides Matching Grants to School Districts

Through the Building Excellent Schools Today (BEST) Act, the Public School Capital Construction Assistance Fund provides matching grant money to school districts, charter schools, and boards of cooperative services to ensure that the condition and capacity of public school facilities are sufficient to provide a safe and uncrowded environment that is conducive to learning. The State Treasurer is authorized to enter into lease-purchase agreements and to sell certificates of participation to raise money to finance public school capital construction projects.

Under the law, a board within the Colorado Department of Education is responsible for establishing construction guidelines. These guidelines, which are used to assess and prioritize capital construction needs and evaluate requests for assistance, are required to identify construction, renovation, and equipment standards that meet educational and safety needs at a reasonable cost. In addition, the board is responsible for the conduct of a financial assistance priority assessment. For purposes of awarding assistance, the law prioritizes projects as follows:

- projects that address safety hazards and health or security concerns at existing public school facilities;
- projects that relieve overcrowding;
- projects that will provide career and technical education capital construction; and
- projects that are designed to incorporate technology into the educational environment.

Recipients of assistance from the BEST program are expected to pay a portion of the cost of the project unless a waiver is granted. Among the criteria taken into account in determining the local portion of a project's cost are the property and income wealth of a district and current efforts of districts and schools to finance capital improvements.

The Public School Capital Construction Assistance Fund is capitalized from a variety of revenue sources: state public school lands income; the proceeds from the sale of certificates of participation; some lottery money; and local matching money. In addition, starting in FY 2019-20, the fund receives all revenue from the 15 percent excise tax on retail marijuana. The fund is used to provide financial assistance for projects, pay the administrative costs of the

program, and to make lease payments. The amount of the annual lease payments is limited by law to $125 million.

Charter Schools Receive Money for Capital

The General Assembly appropriated $33.9 million from the State Education Fund and the Public School Capital Construction Assistance Fund for charter school capital construction in FY 2023-24. A charter school qualifies for money if it has costs associated with constructing, demolishing, remodeling, financing, purchasing or leasing land, buildings, or facilities. Each charter school receives its proportionate share of the appropriation based on the number of pupils enrolled in the charter school.

Funding Formulas

Type of Funding	Formula Used
School District Funding (Total Funding)	(Pupils × Preliminary Per Pupil Funding) + At-Risk Funding + Online and ASCENT Funding
Funded Pupil Count	Online/Extended High School Counts + .08 x Half Day Kindergarten Count + the greater of the current year's K-12 count or a two-year, three-year, four-year, or five-year average of the K-12 counts
Preliminary Per Pupil Funding	[(Statewide Base × Personnel Costs Factor × Cost of Living Factor) + (Statewide Base × Nonpersonnel Costs Factor)] × Size Factor
At-Risk Funding	At-Risk Pupils × 12% × Preliminary Per Pupil Funding + At-Risk Funding Premium
ELL Funding	ELL Pupils x .08 x Preliminary Per Pupil Funding
Online + ASCENT Funding	(Online + Extended High School Pupil Count) × Per Pupil Funding for Online and Extended High School Students
Local Share	Current Year Property Taxes + Prior Year Specific Ownership Taxes
State Aid	Total Funding – Local Share

Calculation Examples

The following tables are provided for two purposes: first, to help illustrate the calculations included in the formula; and second, to provide data on how to determine the factors used in the formula. The two hypothetical districts used in these illustrations represent (A) a large district with a relatively high percentage of at-risk students; and (B) a small district with a relatively low percentage of at-risk students. Both districts are assumed to have the same cost-of-living factor.

Illustration 1 shows how base per pupil funding is multiplied by the cost-of-living, personnel and nonpersonnel costs, and size factors to determine preliminary per pupil funding (last row). District A (larger district) benefits more from the cost-of-living factor because of its higher personnel costs factor, but District B (smaller district) benefits more from the size factor. As a result, the smaller district's preliminary per pupil funding is $1,813.05 higher than the larger district ($11,657.15 versus $9,844.10).

ILLUSTRATION 1: Calculating Preliminary Per Pupil Funding

Preliminary Per Pupil Funding = [(Base × Personnel Costs Factor × Cost-of-Living Factor) + (Base × Nonpersonnel Costs Factor)] × District Size Factor

	District A	District B
Base Per Pupil	$8,076.41	$8,076.41
× Cost-of-Living Factor	× 1.203	× 1.203
× Personnel Costs Factor	× 0.9050	× 0.8255
	$8,792.91	$8,020.49
Base Per Pupil	$8,076.41	$8,076.41
× Nonpersonnel Costs Factor	× .095	× .1745
	$767.26	$1,409.33
Total Adjustment Per Pupil	$8,792.91	$8,020.49
	+ $767.26	+ 1,409.33
	$9,560.17	$9,429.83
Total Adjustment Per Pupil	$9,560.17	$8,429.83
× Size Factor	× 1.0297	× 1.2362
= Preliminary Per Pupil Funding	$9,844.10	$11,657.15

Illustration 2 multiplies preliminary per pupil funding by pupil count and adds the amount of at-risk funding and online/extended high school funding to determine total funding. The larger district benefits more from the at-risk funding element because it has more at-risk students. This calculation narrows the per pupil funding difference to $1,663.49.

ILLUSTRATION 2: Calculating Total and Per Pupil Funding

Total Funding = (Preliminary Per Pupil × Funded Pupil Count) + At-Risk Funding + Online and Extended High School Funding

	District A	District B
Preliminary Per Pupil Funding (See Illustration 1)	$9,844.10	$11,657.15
× Pupils*	× 30,000	× 450
	$295,323,139	$5,245,718
+ At-Risk Funding (See Illustrations 5 and 6)	+ $13,072,922	+ $139,886
+ ELL Funding (See illustration 8)	+$315,011	$37,303
+ Online/Extended High School Funding (See Illustration 7)	+ $730,350	+ $194,760
Total Funding	**$309,441,422**	**5,617,667**
Funded Pupil Count**	30,075	470
Per Pupil Funding	**$10,288.99**	**$11,952.48**

**Excludes ELL, online, and extended high school pupils.*
***Includes ELL, online, and extended high school pupils.*

Illustrations 3 and 4 show how the personnel costs and size factors are set in state law, based on a district's pupil count.

ILLUSTRATION 3: Determining the Personnel Costs Factor

For a pupil count of:	The district's personnel cost factor is:
Less than 453.5	0.8250 – (0.0000639 × the difference between the pupil count and 453.5)
453.5 or more but less than 1,568	0.8595 – (0.0000310 × the difference between the pupil count and 1,567.5)
1,567.5 or more but less than 6,682	0.8850 – (0.0000050 × the difference between the pupil count and 6,682)
6,682 or more but less than 30,000	0.905 – (0.0000009 × the difference between the pupil count and 30,000)
30,000 or more	0.905

ILLUSTRATION 4: Determining the Size Factor

For a pupil count of:	The district's size factor is:
Less than 276	1.5457 + (0.00376159 × the difference between the district's pupil count and 276)
276 or more but less than 459	1.2385 + (0.00167869 × the difference between the district's pupil count and 459)
459 or more but less than 1,027	1.1215 + (0.00020599 × the difference between the district's pupil count and 1,027)
1,027 or more but less than 2,293	1.0533 + (0.00005387 × the difference between the district' pupil count and 2,293)
2,293 or more but less than 3,500	1.0368 + (0.00001367 × the difference between the district's pupil count and 3,500)
3,500 or more but less than 5,000	1.0297 + (0.00000473 × the difference between the district's pupil count and 5,000)
5,000 or more	1.0297

Note: The size factor for districts with fewer than 500 pupils is calculated using the district's enrollment minus 65 percent of the district's pupils in charter schools.

Illustration 5 shows how the at-risk factor is determined, with District A getting additional funding for at-risk students that exceed the statewide average. In this example, District A's percentage of at-risk students exceeds the statewide average by 5.9 percentage points. As a result, District A's at-risk funding for students above the statewide average is equal to 13.8 percent of its preliminary per pupil funding (last row).

ILLUSTRATION 5: Determining the At-Risk Factor

At-Risk Factor = 12.0% of preliminary per pupil funding for pupils below the statewide average; 12.0% + 0.3 (0.36 for districts with pupil counts greater than 50,000) for each percentage point over the statewide average

	District A	District B
At-Risk Pupils Divided by Total Pupils	10,800 ÷ 30,075 = 35.9%	100 ÷ 470 = 21.3%
State Average At-Risk Percent	30.0%	30.0%
Does District Percentage Exceed Statewide Average	Yes: 35.9% - 30.0% = (5.9% pts. Over)	No: 21.3% - 30.0% = (8.7% pts. under)
District Receives 0.3 Percentage Points for Each Percentage Point Over Statewide Average	5.9% × 0.3 = 1.8%	0.0% × 0.3 = 0.0%
At-Risk Factor for Pupils > State Average	12.0% + 1.8% = 13.8%	12.0% + 0.0% = 12.0%

Illustration 6 shows how the at-risk factor is applied to these two school districts, with District A receiving additional funding for the number of at-risk students exceeding the statewide average (last row).

ILLUSTRATION 6: Calculating At-Risk Funding

	District A	District B
At-Risk Pupils Divided by Total Pupils	10,800 ÷ 30,075 = 36.0%	100 ÷ 470 = 21.3%
State Average At-Risk Percent	30% (9,023 pupils)	30% (141 pupils)
Funding for Students Below State Average (12% × Per Pupil Funding × Pupils Below Average)*	12.0% × $9,844.10 × 9,023 $10,658,212	12.0% × $11,657.15 × 100 $139,886
Funding for Students Above State Average (At-Risk Factor × Per Pupil Funding × Pupils Above Average)	13.8% × $9,844.10 × 1,778 $2,414,710	12.0% × $11,657.15 × 0 $0
Below Average + Above Average = Total At-Risk Funding	$10,658,212 + $2,414,710 $13,072,922	$139,886 + $0 $139,886

** Excludes online and extended high school students.*

Illustration 7 shows how a district's funding for online and extended high school students is determined, before application of the budget stabilization factor.

ILLUSTRATION 7: Determining Online and Extended High School Funding

	District A	District B
Online/Extended High School Per Pupil Funding × Online and Extended High School Pupils	$9,738 × 75 $730,350	$9,738 × 20 $194,760

Illustration 8 shows how a district's funding for ELL students is determined, before application of the budget stabilization factor.

ILLUSTRATION 8: Calculating ELL Funding

	District A	District B
Preliminary Per Pupil Funding	$9,844.10	$11,657.15
x ELL Factor	× .08	× .08
x ELL Pupils	x 400	x 40
= Total ELL Funding	$315,011	$37,303

Illustration 9 shows how the budget stabilization factor is applied to each school district. For most districts, total program funding is reduced proportionately. The reduction in total program funding for a district decreases its amount of state aid by the same dollar amount. This results in the same proportional cut in per pupil funding for each district. A small number of districts with limited state aid are unable to realize the full proportional reduction (see page 18).

ILLUSTRATION 9: Determining Total Program with Budget Stabilization Factor*

	District A	District B
Before Budget Stabilization Factor		
Total Program Funding from Illustration 2	$309,441,422	$5,617,667
Funded Pupil Count (includes Online and Extended HS pupils)	30,075	470
Final Per Pupil Funding	$10,289	$11,952
After Budget Stabilization Factor		
Assuming a 1.53% factor applied to a district's total program	($4,734,454)	($85,950)
Total Program with Budget Stabilization Factor	$304,706,969	$5,531,717
% Change	(1.53%)	(1.53%)
Total Per Pupil Funding with Budget Stabilization Factor	$10,131.57	$11,769.61
% Change	(1.53%)	(1.53%)

**Assumes enough state aid to enact full rescission.*

A History of School Finance Act Funding

($ in thousands, except for per pupil funding. State share and total funding are after budget stabilization factor)

Year	Pupil Count[3]	Pct Chg	Local Share[1]	Pct Chg	State Share[2]	Pct Chg	Total Funding	Pct Chg	Per Pupil Funding	Pct Chg
1993-94	598,723	N/A	$1,173,360	N/A	$1,333,473	N/A	$2,506,833	N/A	$4,187	N/A
1994-95	612,503	2.30%	$1,212,975	3.40%	$1,442,538	8.20%	$2,655,513	5.90%	$4,336	3.50%
1995-96	627,934	2.50%	$1,257,025	3.60%	$1,524,452	5.70%	$2,781,477	4.70%	$4,430	2.20%
1996-97	644,226	2.60%	$1,301,484	3.50%	$1,644,771	7.90%	$2,946,255	5.90%	$4,573	3.20%
1997-98	657,531	2.10%	$1,372,814	5.50%	$1,724,017	4.80%	$3,096,831	5.10%	$4,710	3.00%
1998-99	670,913	2.00%	$1,417,205	3.20%	$1,848,346	7.20%	$3,265,110	5.40%	$4,867	3.30%
1999-00	681,749	1.60%	$1,476,033	4.20%	$1,929,349	4.40%	$3,405,202	4.30%	$4,995	2.60%
2000-01	693,644	1.70%	$1,538,639	4.20%	$2,046,026	6.10%	$3,584,665	5.30%	$5,168	3.50%
2001-02	707,202	2.00%	$1,626,653	5.80%	$2,229,715	8.90%	$3,856,367	7.60%	$5,453	5.50%
2002-03	717,465	1.50%	$1,676,235	2.90%	$2,481,879	11.50%	$4,158,114	7.90%	$5,796	6.30%
2003-04	722,980	0.80%	$1,673,550	-0.20%	$2,623,125	5.70%	$4,296,675	3.30%	$5,943	2.50%
2004-05	729,377	0.90%	$1,688,649	0.90%	$2,741,477	4.50%	$4,430,127	3.10%	$6,074	2.20%
2005-06	741,328	1.60%	$1,702,468	0.80%	$2,869,702	4.70%	$4,572,170	3.20%	$6,168	1.50%
2006-07	753,065	1.60%	$1,730,169	1.60%	$3,058,693	6.60%	$4,788,862	4.70%	$6,359	3.10%
2007-08	760,884	1.00%	$1,915,780	10.70%	$3,152,505	3.00%	$5,068,285	5.80%	$6,661	4.80%
2008-09	778,108	2.30%	$1,955,982	2.10%	$3,393,038	7.60%	$5,349,019	5.50%	$6,874	3.20%
2009-10	789,511	1.50%	$2,068,809	5.80%	$3,518,763	3.70%	$5,587,572	4.50%	$7,077	3.00%
2010-11	798,677	1.20%	$2,018,856	-2.40%	$3,422,747	-2.70%	$5,441,603	-2.60%	$6,813	-3.70%
2011-12	808,139	1.10%	$1,900,525	-5.90%	$3,331,921	-2.70%	$5,232,446	-3.80%	$6,475	-5.00%
2012-13	817,645	1.18%	$1,918,249	0.93%	$3,379,714	1.43%	$5,297,963	1.25%	$6,480	0.07%
2013-14	830,831	1.61%	$1,938,833	1.07%	$3,588,100	6.17%	$5,526,934	4.32%	$6,652	2.67%
2014-15	844,528	1.65%	$1,983,293	2.29%	$3,950,500	10.10%	$5,933,793	7.36%	$7,026	5.62%
2015-16	852,323	0.92%	$2,259,786	13.94%	$3,979,716	0.74%	$6,239,501	5.15%	$7,321	4.19%
2016-17	858,796	0.76%	$2,257,705	-0.09%	$4,115,128	3.40%	$6,372,832	2.14%	$7,421	1.37%
2017-18	**865,017**	**0.72%**	**$2,507,348**	**11.06%**	**$4,120,569**	**0.13%**	**$6,627,917**	**4.00%**	**$7,662**	**3.24%**
2018-19	870,085	0.59%	$2,598,751	3.65%	$4,468,585	8.45%	$7,067,336	6.63%	$8,123	6.01%
2019-20	**896,001**	**2.98%**	**$2,977,176**	**14.56%**	**$4,628,802**	**3.59%**	**$7,605,978**	**7.62%**	**$8,489**	**4.51%**
2020-21	891,118	-0.54%	$3,013,645	1.22%	$4,224,698	-8.73%	$7,238,343	-4.83%	$8,123	-4.31%
2021-22	886,249	-0.55%	$3,280,193	8.84%	$4,708,971	11.46%	$7,989,164	10.37%	$9,015	10.98%
2022-23	879,477	-0.8%	$3,449,248	5.15%	$4,990,055	5.97%	$8,439,302	5.63%	$9,596	6.45%
2023-24	**859,783**	**-2.2%**	**$4,177,968**	**21.13%**	**$4,996,064**	**0.12%**	**$9,174,031**	**8.71%**	**$10,670**	**11.20%**

[1] *The local share includes property and specific ownership taxes to support total program in the school finance act.*

[2] *For FY 1993-94, the state share includes funding for increasing enrollment and House Bill 93-1320; for FY 2010-11, the state share includes $216.4 million in federal funds.*

[3] ***For FY 2019-20, the pupil count includes full-day kindergarten students counted as 1.0 FTE, as specified in HB19-1262***

Categorical Programs

School districts in Colorado receive state revenue through a variety of programs designed to serve special groups of students or student needs. The state constitution designates a specific group of these programs as "categorical programs." Article IX, Section 17, of the Colorado Constitution, commonly referred to as Amendment 23, defines categorical programs as programs for transportation, English language proficiency, expelled and at-risk students, children with disabilities and gifted children, suspended students, vocational education, small attendance centers, comprehensive health education, and any other accountable program specifically identified in law as a categorical program.

The General Assembly is required to increase the sum of funding for all of these programs by the rate of inflation. The General Assembly may use money in the State Education Fund to provide the increased funding. The state appropriation figures and the descriptive paragraphs below are limited to the appropriations that are regulated by Amendment 23, which are primarily paid from the General Fund and State Education Fund. However, federal and local funds are also used to pay for these services. Table 1 summarizes state funding for these categorical programs.

Table 1
State Funding for Categorical Programs
(Millions of Dollars)

Categorical Program	FY 2022-23	FY 2023-24	% Change
Special Education	$300.2	$340.9	14%
Gifted and Talented Children	$13.0	$14.7	13%
Public School Transportation	$62.8	$68.4	9%
Vocational Education	$28.2	$30.5	8%
English Language Proficiency	$25.3	$31.3	24%
Small Attendance Centers	$1.3	$1.6	23%
Comprehensive Health Education	$1.1	$1.1	3%
Expelled & At-Risk Student Services	$9.5	$9.5	0%
TOTAL	$441.4	$498.0	13%

Special Education

The state provides special education funding for disabled students, as well as for gifted and talented students. The Exceptional Children's Educational Act (ECEA) dictates how funding is distributed.

The State Provides Funding for Students with Disabilities

State funding for the education of students with disabilities totals $340.9 million in FY 2023-24. This money is used to provide special services to about 113,992 Colorado public school students with disabilities, or roughly 12.9 percent of total pupil membership.

Funding to provide educational services to students with disabilities is distributed to administrative units. An administrative unit could be a school district, a board of cooperative services, or a combination of school districts. Under the law, an administrative unit receives $1,750 for each student with a disability (known as Tier A funding). Administrative units also receive an additional distribution based on each unit's proportion of students with specific disabilities compared to the number of students statewide with these disabilities (known as Tier B funding). These specific disabilities include vision or hearing disabilities, autism, a significant identifiable emotional disability, a traumatic brain injury, multiple disabilities, or significant limited intellectual capacity. These distribution mechanisms account for about $335.9 million of the special education appropriation. Beginning in FY 2024-25, Tier A and Tier B funding amounts must increase by inflation.

A relatively small portion of the appropriation ($5.0 million) is set aside for a few specific purposes. Administrative units that pay tuition to facilities to provide special education services to students whose parents cannot be located or are incarcerated or whose parents' rights have been relinquished or terminated receive about $500,000 of the appropriation for services for children with disabilities. Four million dollars is distributed in grants to administrative units for "high cost" students, and $500,000 is used for translation of individualized education plans and other special education materials.

The State Provides Funding for Programs to Serve Gifted and Talented Students

For FY 2023-24, the General Assembly appropriated about $14.7 million for district gifted and talented programs. These programs serve about 67,703 students, representing about 7.7 percent of the student population. This money is used to provide staff, activities, and educational materials and equipment to serve gifted students.

Public School Transportation

School districts are reimbursed for some of the cost of transporting pupils between their home and school. The reimbursement formula is two-pronged; it takes into account mileage and costs. The formula provides 37.87 cents for each mile traveled, plus 33.87 percent of the difference between district transportation expenditures and the mileage allowance. Transportation expenditures that are reimbursable include items such as motor fuel and oil, vehicle maintenance costs, equipment, facilities, driver employment costs, and insurance. Districts are not eligible for reimbursement for the cost of purchasing buses or for field trips.

The law sets a minimum funding level equal to the amount a district was entitled to receive in the prior year. However, the law also applies a cap of 90 percent of allowable district transportation expenditures. For FY 2023-24, the General Assembly appropriated just over $68.4 million for the transportation program. Each district's funding is prorated if the appropriation is less than the required amount.

Vocational Education

Unlike the school finance act and the other categorical programs discussed in this booklet, which are administered by the Colorado Department of Education, the vocational education program is administered by the State Board for Community Colleges and Occupational Education. Vocational education courses are designed to provide students with entry-level occupational skills and knowledge required by business and industry. Any school district conducting approved vocational education courses is entitled to funding from moneys appropriated by the General Assembly.

Vocational education aid is disbursed to districts according to the full-time equivalent (FTE) cost of a program. The state provides funding for instructional personnel, contracted educational services, books and supplies, and equipment. Each district is required to pay its program costs per FTE at 70 percent of its per pupil revenue. For costs exceeding 70 percent, the state pays 80 percent of the first $1,250 per FTE and 50 percent of any additional costs above the $1,250 level. If the state appropriation is less than the amount required by the funding formula, district allocations are prorated. The FY 2023-24 appropriation for this program is $30.5 million.

English Language Proficiency

The English Language Proficiency Act (ELPA) provides financial assistance to districts with students whose dominant language is not English. Districts are required to identify, assess, and provide programs for students in the following classifications:

- students who do not comprehend or speak any English;
- students who comprehend or speak some English but whose predominant language is not English; and
- students who comprehend and speak English and at least one other language, whose dominant language is difficult to determine, and who score at or below an acceptable level on a state-developed test.

ELPA funding is disbursed to districts for up to five years for each participating student. The state appropriation for this program in FY 2023-24 is $31.3 million. Of this total, a portion is distributed to districts with students in classifications (a) and (b). The remainder is distributed to districts with students in category (c). Money is allocated to districts on a per pupil basis: the respective portions of the appropriation are divided by the total number of students in categories (a) and (b) and the total number of students in category (c); each district receives the per pupil funding amount for qualifying students.

Small Attendance Centers

The state provides additional funding for school districts that operate small attendance centers, which are defined as schools with fewer than 200 pupils that are at least 20 miles from a similar

school in the same district. To receive funding for such a school, a district must have received funding prior to the 2008-09 budget year.

Eligible districts receive 35 percent of the difference between the district's per pupil funding and the per pupil funding the school would receive if it were a separate school district. This amount is further refined to take into account the size of the school relative to the cut-off point of 200 pupils for small attendance center funding. Smaller schools receive a higher percentage of the calculated per pupil funding, while larger schools receive a smaller percentage. The General Assembly appropriated $1.6 million for this program in FY 2023-24. Eleven schools in nine districts qualify for funding this year.

Expelled and At-Risk Student Services Grant Program

For FY 2023-24, the General Assembly appropriated about $9.5 million to the Colorado Department of Education to distribute as grants for programs to serve expelled and truant students and students at risk of expulsion or suspension. The department may distribute money to school districts, charter schools, public alternative schools, and non-parochial private schools whose programs have been approved by the State Board, boards of cooperative services, the state Department of Military and Veterans Affairs, and pilot schools under contract with the State Board to serve expelled and at-risk students.

In awarding grants, the State Board must consider, among other issues, the quality and cost-effectiveness of the services to be provided, the demonstrated effectiveness of services funded by previous grants to an applicant, and the number of students receiving services. Forty-five percent of the appropriation must be awarded to applicants who provide services to students from more than one school district.

Comprehensive Health Education

School districts and boards of cooperative services may receive grants to provide a local comprehensive health education program, which must include a law-related education program to reduce the incidence of gang involvement and substance abuse, and a local student wellness program. State law requires that student wellness programs be coordinated with health education to receive funding. One revenue source for the grant program is money appropriated, but not spent, for school finance; the program receives 50 percent of any unspent money. For FY 2023-24, the General Assembly appropriated $1.1 million for this program.

Colorado Preschool Program

The Colorado Preschool Program, operated from 1989 to 2023, served children aged three to five years old who lack overall learning readiness, who are in need of language development, or who participate in state programs for neglected or dependent children. A school district could provide the program itself, or contract with a Head Start or local child care agency to provide all or a portion of the program. School districts had to meet specific state requirements regarding class size, parental involvement, and teacher training and planning to participate in the program.

Through FY 2022-23, the Colorado Preschool Program was funded through the School Finance Act. Children participating in the program were counted as half-day pupils. For FY 2022-23, the number of children funded in the program was capped at 29,360.

Beginning in FY 2023-24, the Colorado Preschool Program was replaced with the new universal preschool program, operated by the Department of Early Childhood. Preschool students are no longer funded through the school finance formula and are instead funded through the new program.

Glossary

Accelerating Students through Concurrent Enrollment (ASCENT): A program that allows eligible students to complete a fifth year of high school while enrolled concurrently in higher education courses. Students who have completed at least 12 credit hours of postsecondary coursework prior to completion of their 12th grade year may be eligible for the ASCENT Program. They remain students in their Local Education Provider (LEP) for one year following their 12th grade year, and the LEP receives extended high school per pupil funding that it uses to pay their college tuition at the resident community college rate. Students receive their high school diplomas at the end of their ASCENT year.

Amendment 23: A constitutional amendment adopted in 2000 that sets minimum levels of increase in the statewide base per pupil funding amount and for total categorical program funding. It also creates the State Education Fund and earmarks a portion of income tax revenue for the fund. Amendment 23 is codified as Article IX, Section 17, Colorado Constitution.

Assessed Value: The taxable value of property as determined by a tax assessor or government agency. Property taxes are paid on the basis of a property's assessed valuation, which represents only a fraction of a property's market value.

At-Risk Factor: The percentage increase in a district's per pupil funding for the presence of at-risk pupils. Each district starts with an at-risk factor of 12.0 percent. Districts with more than the statewide average proportion of at-risk pupils receive an at-risk factor of 12.0 percent plus three-tenths of one percentage point — 0.36 percentage point for a district with a pupil count greater than 50,000 — for every percentage point that the district's proportion exceeds the statewide average, up to 30 percent.

At-Risk Pupils: Students who are eligible for the federal free lunch program because they come from families with incomes below a certain level or who lack proficiency in English. The act provides additional funding based on the number of at-risk pupils enrolled in each district.

Base Funding Amount: See Statewide Base Per Pupil Funding Amount.

Bonded Indebtedness: Obligations of a school district to make payments on a loan, generally for major capital construction projects. With voter approval, districts can issue bonded debt and impose a mill levy to repay the debt over time.

Budget Year: Same as a fiscal year, the period beginning on July 1 of each year and ending on the following June 30.

Capital Outlay: Money spent to acquire fixed assets that can be expected to last for more than one year. Fixed assets include land, buildings, machinery, and furniture.

Capital Reserve Fund: A fund used by school districts for long-term capital outlay expenditures. Districts can only use the capital reserve fund to acquire land and buildings,

construct new buildings or additions to buildings, purchase equipment and furnishings, alter or improve existing buildings when the cost exceeds $2,500, acquire school buses or other equipment with a per unit cost of at least $1,000, enter into long-term lease agreements, or purchase software licenses that cost at least $1,000.

Categorical Programs: Programs that are funded separately from the school finance act and are identified in the state constitution. Examples include vocational education, special education, and pupil transportation.

Charter School: A public school operated by a group of parents, teachers, and/or community members as a semi-autonomous school of choice within a school district, operating under a charter between the members of the charter school community and an authorizer, which is either the local board of education or the state Charter School Institute.

Constitutional Spending Limit: The maximum allowable change in a school district's spending from one year to the next. The limit for school districts is equal to the percentage change in a district's enrollment plus the Denver-Aurora-Lakewood inflation rate in the prior calendar year.

Cost-of-Living Factor: One of the three main factors used in calculating a district's per pupil funding. The cost-of-living factor reflects the relative differences among the state's 178 districts in the costs of housing, goods, and services for the regions in which districts are located.

District Per Pupil Funding: The amount that results from combining the statewide base with the components of the formula. A district's per pupil funding is multiplied by its pupil count to determine funding, before accounting for online and at-risk students.

Enrollment: The number of pupils enrolled on October 1 within the budget year.

Equalization Aid: State funding provided to equalize the property wealth of districts.

Extended High School: Students who are enrolled in a postsecondary course through the ASCENT or TREP programs, or are in grades 13 or 14 in a p-tech school. TREP or ASCENT students may be counted as either full-time or part-time based on the number of postsecondary credits in which they are enrolled.

Growth Districts: School districts whose February enrollment count grows by at least 1 percent or 50 students, whichever is less, over the October count. Growth districts can request voter approval to levy additional property taxes for capital projects.

Local Share: The portion of a district's total program contributed directly by local taxpayers of the district. A district's local share includes revenue from property taxes and specific ownership taxes.

Mill Levy: A property tax rate based on dollars per thousand of assessed valuation. One mill is the same as one tenth of 1 percent (.001). Thus, 1 mill will generate $1 when levied on $1,000 of a property's assessed value.

Minimum Per Pupil Funding: A minimum funding level guaranteed to each district. The law guarantees 95 percent of statewide average per pupil funding.

Minimum State Aid District: A district that can generate its entire total program from local property and specific ownership taxes and, thus, only receives the minimum amount of state aid per pupil. House Bill 10-1318 eliminated minimum state aid through FY 2014-15, and Senate Bill 15-267 eliminated minimum state aid altogether.

Budget Stabilization Factor: A new factor introduced in House Bill 10-1369 and extended indefinitely in Senate Bill 11-230, to achieve budget savings for the state.

Nonpersonnel Costs Factor: A percentage representing the difference between 100 percent and a district's personnel costs factor.

Online Students: Students enrolled in an online education program that provides a sequential program of instruction through the use of technology via the internet in a virtual or remote setting. Some students participate in programs that serve students from more than one school district (multi-district programs), and some participate in programs offered by their own district (single district programs).

Override: Local voter-approved property tax revenue in excess of funding provided through the school finance act.

Personnel Costs Factor: One of the factors used in calculating a district's per pupil funding. The personnel costs factor is a percentage that represents the estimated portion of a district's budget that is attributed to personnel costs. It is formula-driven and differs by district based on enrollment.

Per Pupil Revenues/PPR: A district's total funding divided by its funded pupil count. It represents a district's final per pupil funding.

Preliminary Per Pupil Funding: The amount that results from combining the statewide base with the components of the formula. A district's preliminary per pupil funding is multiplied by its pupil count to determine funding, before accounting for online, extended high school, and at-risk students.

Property Tax: A local tax that is calculated by applying a mill levy to assessed value. Revenue from the property tax represents the primary source of local funding for K-12 public education.

Pupil Count/Funded Pupil Count: The number of pupils for which a school district receives funding under the school finance act. For funding purposes, pupils are counted on October 1 within the applicable budget year.

Size Factor: One of the three main factors used in calculating a district's per pupil funding. The size factor is designed to compensate smaller districts for being unable to realize economies of scale. It is formula-driven and based on enrollment.

Specific Ownership Tax: A tax paid annually on motor vehicles instead of property taxes. Specific ownership taxes are part of a district's local contribution to school funding.

Small Attendance Center: A school of fewer than 200 students that is located more than 20 miles from a similar school in the same district. Small attendance centers are eligible for categorical program funding.

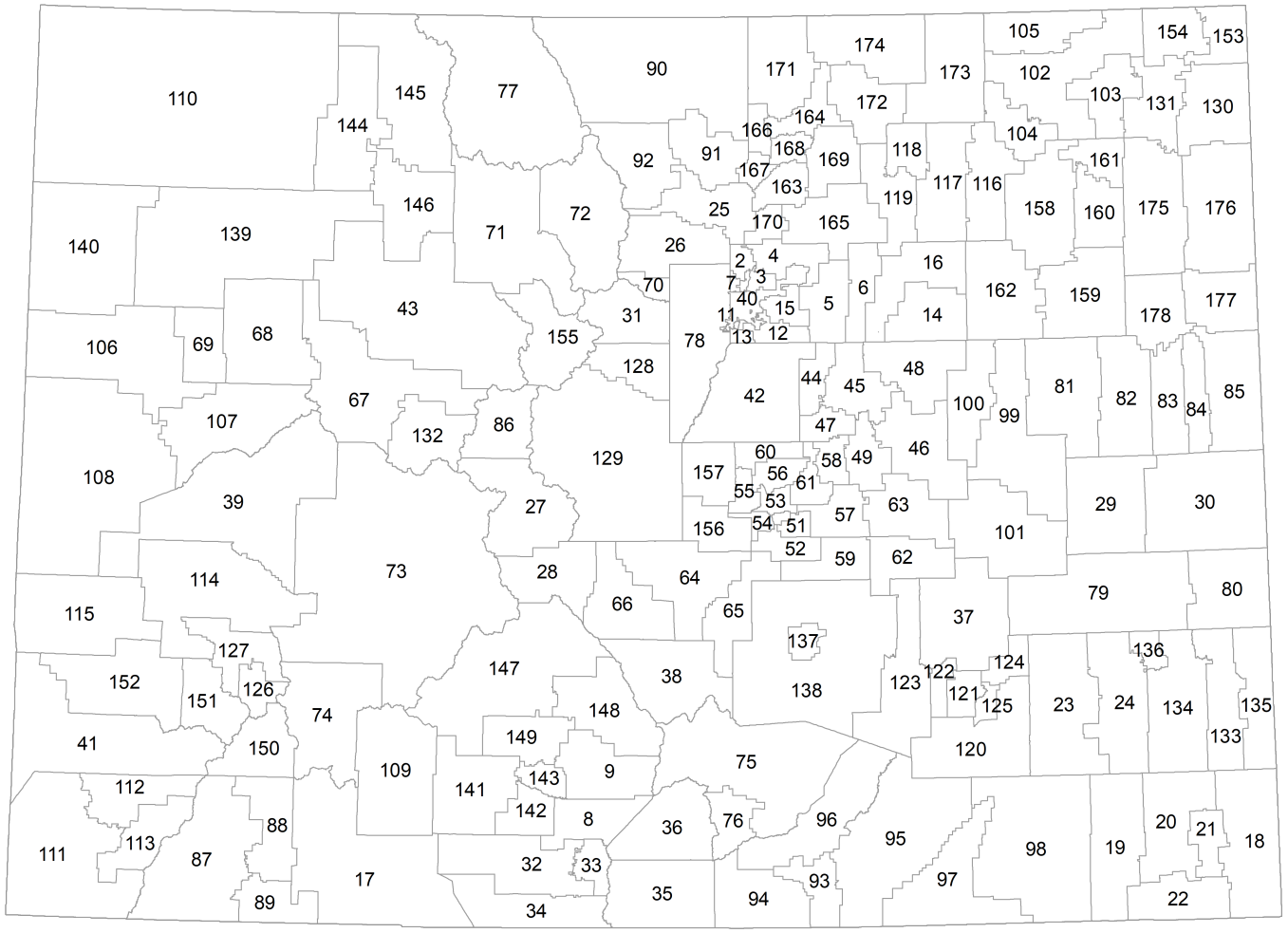
State Aid: Funding provided by the state under the school finance act. State aid is the difference between a district's total funding and what is provided from local property and specific ownership taxes.

Statewide Base Per Pupil Funding Amount: The dollar amount to which the factors are applied in determining each district's per pupil funding level. Each district receives the same base per pupil funding amount.

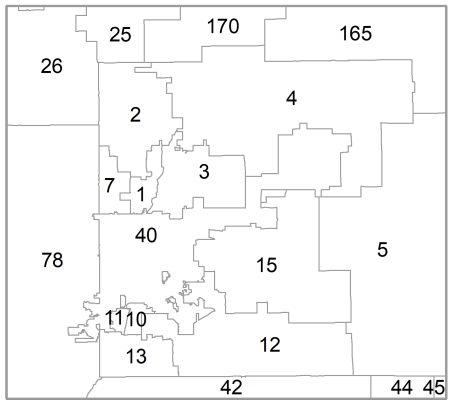
Total Program Funding: The total funding amount for each district through the school finance act. It is the sum of the local share and state aid.

Appendix A: School District Map Key

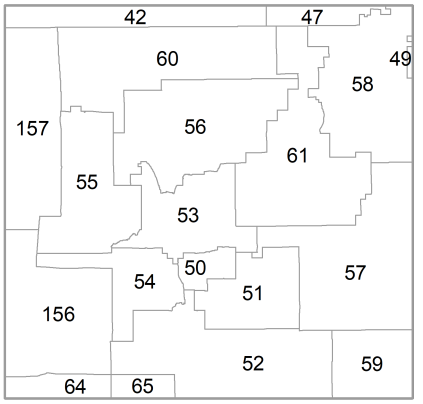
Colorado School Districts



Denver Area



Colorado Springs Area



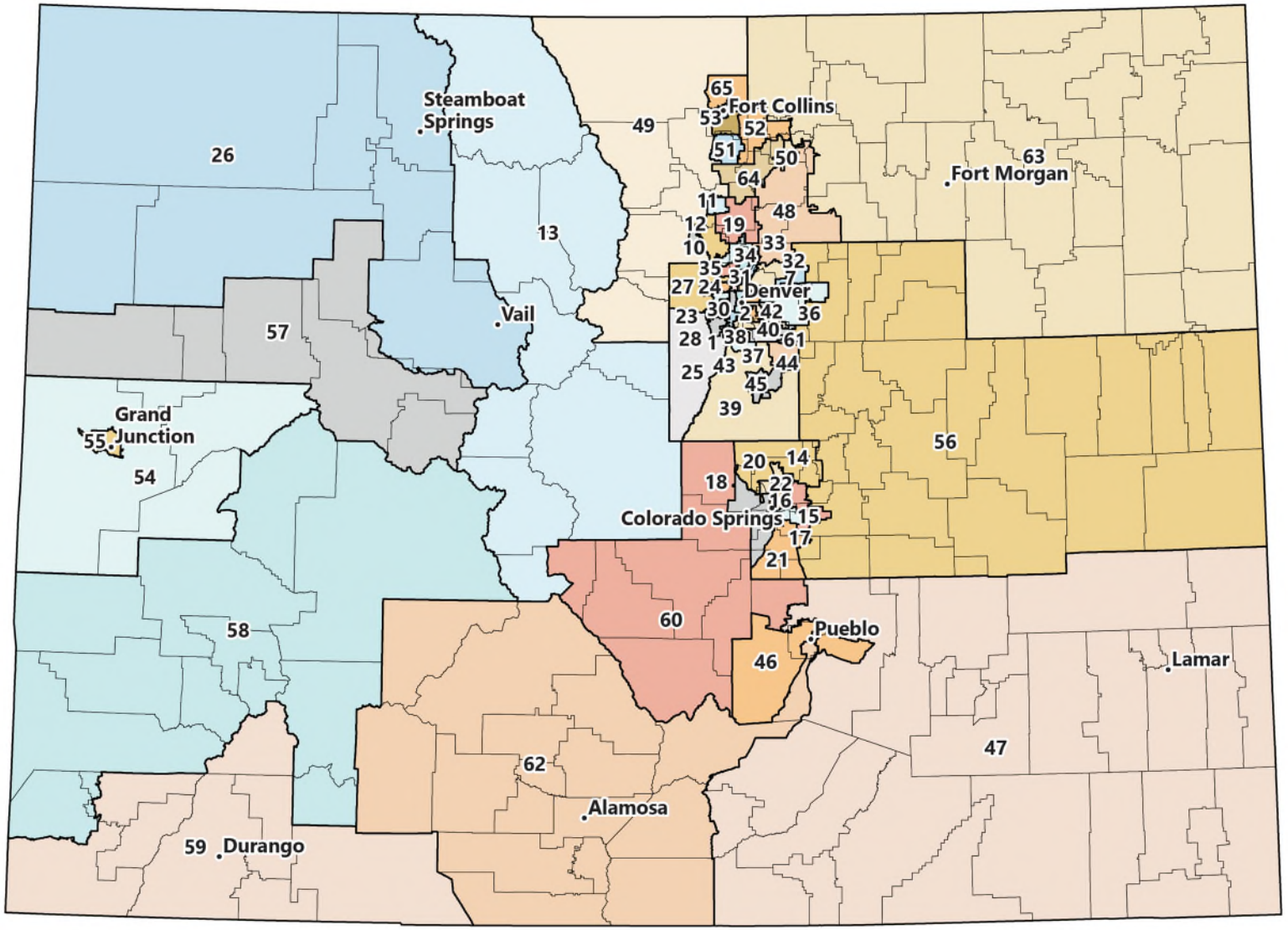
School District Identification Number Corresponding to Map

1	Mapleton	26	Boulder	51	Widefield	76	La Veta	101	Karval
2	Adams 12	27	Buena Vista	52	Fountain	77	North Park	102	Valley
3	Commerce City	28	Salida	53	Colorado Springs	78	Jefferson	103	Frenchman
4	Brighton	29	Kit Carson	54	Cheyenne Mountain	79	Eads	104	Buffalo
5	Bennett	30	Cheyenne R-5	55	Manitou Springs	80	Plainview	105	Plateau
6	Strasburg	31	Clear Creek	56	Academy	81	Arriba-Flagler	106	DeBeque
7	Westminster	32	North Conejos	57	Ellicott	82	Hi Plains	107	Plateau Valley
8	Alamosa	33	Sanford	58	Peyton	83	Stratton	108	Mesa Valley
9	Sangre de Cristo	34	South Conejos	59	Hanover	84	Bethune	109	Creede
10	Englewood	35	Centennial	60	Lewis-Palmer	85	Burlington	110	Moffat County RE 1
11	Sheridan	36	Sierra Grande	61	Falcon	86	Lake	111	Montezuma
12	Cherry Creek	37	Crowley	62	Edison	87	Durango	112	Dolores RE-4A
13	Littleton	38	Westcliffe	63	Miami-Yoder	88	Bayfield	113	Mancos
14	Deer Trail	39	Delta	64	Canon City	89	Ignacio	114	Montrose
15	Aurora	40	Denver	65	Florence	90	Poudre	115	West End
16	Byers	41	Dolores County RE-2	66	Cotopaxi	91	Thompson	116	Brush
17	Archuleta	42	Douglas	67	Roaring Fork RE-1	92	Estes Park	117	Fort Morgan
18	Walsh	43	Eagle	68	Rifle	93	Trinidad	118	Weldon
19	Pritchett	44	Elizabeth	69	Parachute	94	Primero	119	Wiggins
20	Springfield	45	Kiowa	70	Gilpin	95	Hoehne	120	East Otero
21	Vilas	46	Big Sandy	71	West Grand	96	Aguilar	121	Rocky Ford
22	Campo	47	Elbert	72	East Grand	97	Branson	122	Manzanola
23	Las Animas	48	Agate	73	Gunnison	98	Kim	123	Fowler
24	McClave	49	Calhan	74	Hinsdale	99	Genoa-Hugo	124	Cheraw
25	St. Vrain	50	Harrison	75	Huerfano	100	Limon	125	Swink

School District Identification Number Corresponding to Map (Cont.)

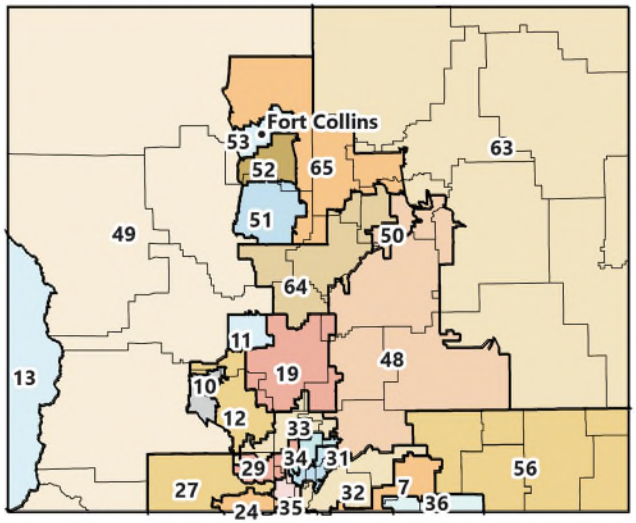
126	Ouray	140	Rangely	154	Platte Valley RE-3	168	Greeley
127	Ridgway	141	Del Norte	155	Summit	169	Platte Valley RE-7
128	Platte Canyon	142	Monte Vista	156	Cripple Creek	170	Fort Lupton
129	Park County	143	Sargent	157	Woodland Park	171	Ault-Highland
130	Holyoke	144	Hayden	158	Akron	172	Briggsdale
131	Haxtun	145	Steamboat Springs	159	Arickaree	173	Prairie
132	Aspen	146	South Routt	160	Otis	174	Pawnee
133	Granada	147	Mountain Valley	161	Lone Star	175	West Yuma
134	Lamar	148	Moffat 2	162	Woodlin	176	East Yuma
135	Holly	149	Center	163	Gilcrest	177	Idalia
136	Wiley	150	Silverton	164	Eaton	178	Liberty
137	Pueblo City	151	Telluride	165	Keenesburg		
138	Pueblo Rural	152	Norwood	166	Windsor		
139	Meeker	153	Julesburg	167	Johnstown		

Appendix B: School Districts in Colorado House Districts

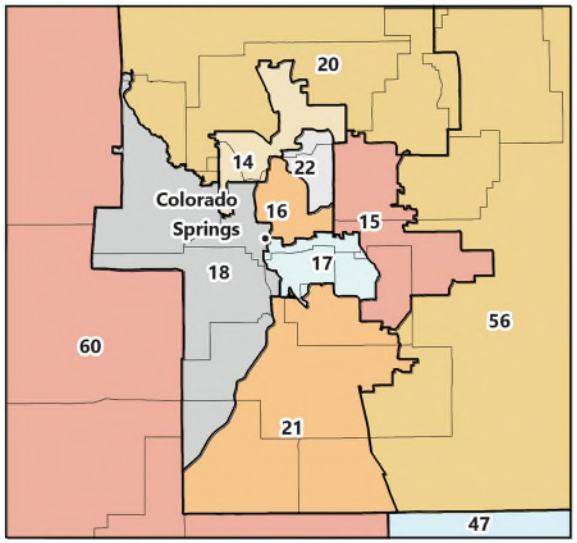


Appendix B: School Districts in Colorado House Districts (cont'd)

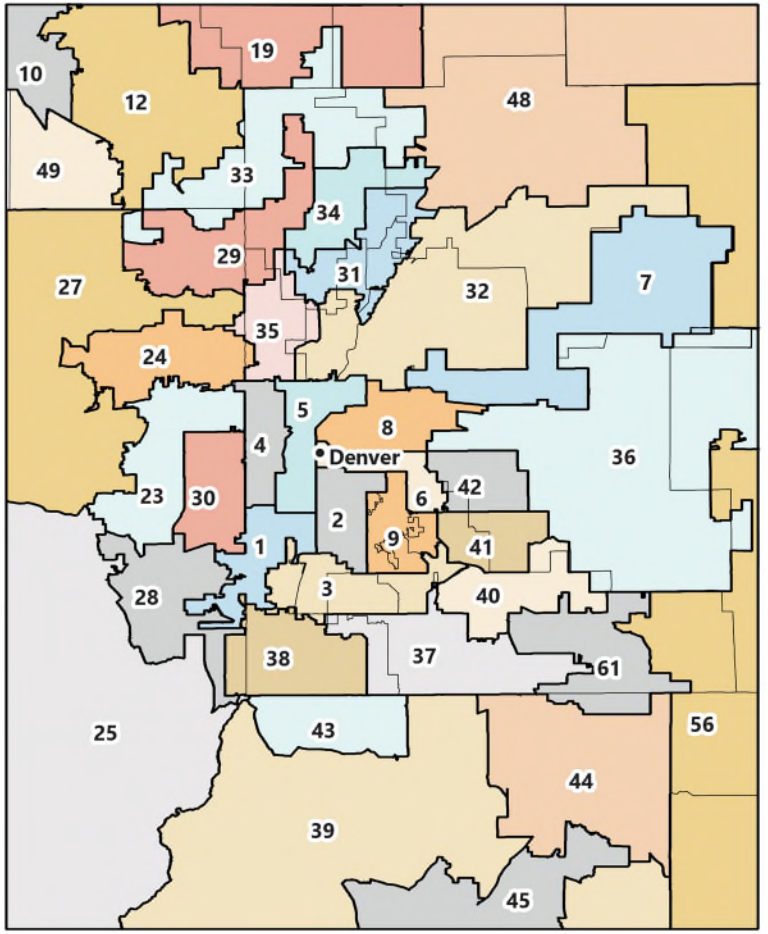
Fort Collins-Loveland Area



Colorado Springs Area



Denver Area



School Districts in House Districts

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

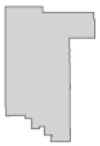
*School districts with less than 3 percent intersections with House districts are omitted.

House District 1
Rep. Javier Mabrey

40 Denver 10.4%

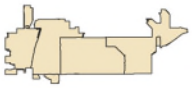
House District 2
Rep. Steven Woodrow

40 Denver 8.0%



House District 3
Rep. Meg Froelich

10 Englewood 98.8%
11 Sheridan 96.6%
12 Cherry Creek 5.9%
40 Denver 3.8%



House District 4
Rep. Tim Hernandez

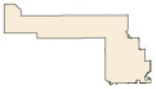
40 Denver 7.4%

House District 5
Rep. Alex Valdez

40 Denver 9.9%

House District 6
Rep. Elisabeth Epps

40 Denver 5.8%



School Districts in House Districts (Cont.)

School district identification number corresponding to map

School district

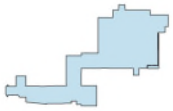
Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 7
Rep. Jennifer Bacon

40 Denver 36.7%



House District 8
Rep. Leslie Herod

40 Denver 11.2%

House District 9
Rep. Emily Sirota

12 Cherry Creek 3.4%
40 Denver 5.9%

House District 10
Rep. Junie Joseph

26 Boulder 5.1%

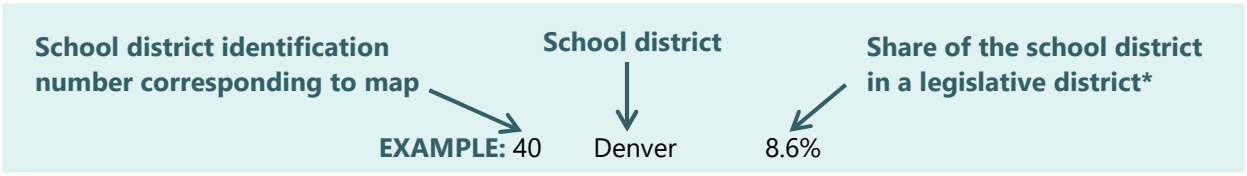
House District 11
Rep. Karen McCormick

25 St. Vrain 7.3%

House District 12
Rep. Kyle Brown

25 St. Vrain 4.0%
26 Boulder 13.1%

School Districts in House Districts



*School districts with less than 3 percent intersections with House districts are omitted.

House District 13
Rep. Julie McCluskie

27 Buena Vista 100%
28 Salida 50.6%
71 West Grand 94.1%
72 East Grand 100%
77 North Park 100%
86 Lake 100%
128 Platt Canyon 100%
129 Park 100%
155 Summit 100%

House District 14
Rep. Rose Pugliese

53 Colorado Springs 10.2%
56 Academy 27.3%

House District 15
Rep. Scott Bottoms

51 Widefield 32.5%
53 Colorado Springs 3.2%
57 Ellicott 13.7%
61 Falcon 25.0%

House District 16
Rep. Stephanie Vigil

53 Colorado Springs 33.0%

House District 17
Rep. Regina English

50 Harrison 85.8%
51 Wildefield 20.0%
53 Colorado Springs 10.1%

School Districts in House Districts (Cont.)

School district identification number corresponding to map → **School district** → **Share of the school district in a legislative district***

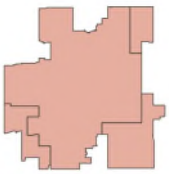
EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 18
Rep. Marc Snyder

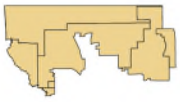
50 Harrison 13.0%
52 Fountain 19.8%
53 Colorado Springs 24.7%
54 Cheyenne Mountain 99.2%
55 Manitou Springs 74.0%
65 Florence 3.7%

House District 19
Rep. Jennifer Parenti



25 St. Vrain 19.4%
163 Gilcrest 3.9%
170 Ft. Lupton 27.1%

House District 20
Rep. Don Wilson



55 Manitou Springs 25.8%
56 Academy 69.5%
58 Peyton 11.2%
60 Lewis-Palmer 99.7%
61 Falcon 42.7%

House District 21
Rep. Mary Bradfield

51 Wildefield 43.8%
52 Fountain 53.9%
59 Hanover 15.1%
65 Florence 15.6%

House District 22
Rep. Ken DeGraaf

53 Colorado Springs 17.4%
56 Academy 3.2%

School Districts in House Districts

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 23
Rep. Monica Duran

78 Jefferson 3.7%

House District 24
Rep. Lindsay Daugherty

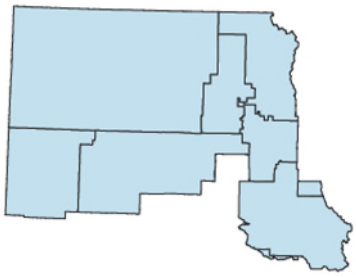
7 Westminster 4.2%
78 Jefferson 3.3%

House District 25
Rep. Tammy Story

78 Jefferson 60.2%

House District 26
Rep. Meghan Lukens

43 Eagle 73.2%
67 Rangely 100%
71 West Grand 5.9%
139 Moffat 100%
144 Hayden 100%
145 Steamboat 100%
146 South Routt 100%
148 Meeker 100%



House District 27
Rep. Brianna Titone

78 Jefferson 23.3%

School Districts in House Districts (Cont.)

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 28
Rep. Sheila Lieder

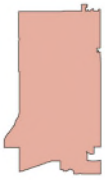
78 Jefferson 3.7%

House District 29
Rep. Shannon Bird

2 Adams 12 19.5%
7 Westminster 13.2%

House District 30
Rep. Chris deGruy Kennedy

78 Jefferson 2.3%



House District 31
Rep. Julia Marvin

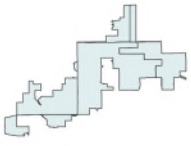
1 Mapleton 25.8%
2 Jefferson 15.2%
3 Commerce City 10.4%

House District 32
Rep. Manny Rutinel

1 Mapleton 60.9%
3 Commerce City 89.6%
4 Brighton 17.8%
7 Westminster 4.4%

House District 33
Rep. William Lindstedt

2 Adams 12 36.2%
4 Brighton 4.0%



School Districts in House Districts

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

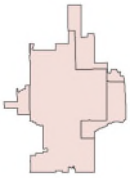
*School districts with less than 3 percent intersections with House districts are omitted.

House District 34
Rep. Jenny Willford

2 Adams 12 24.6%

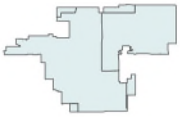
House District 35
Rep. Lorena Garcia

1 Mapleton 13.2%
2 Adams 12 3.1%
7 Westminster 78.1%



House District 36
Rep. Mike Weissman

5 Bennett 18.8%
15 Aurora 79.6%

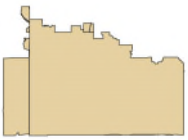


House District 37
Rep. Chad Clifford

12 Cherry Creek 26.2%
13 Littleton 20.4%

House District 38
Rep. David Ortiz

13 Littleton 77.4%



House District 39
Rep. Brandi Bradley

42 Douglas 77.9%

School Districts in House Districts (Cont.)

School district identification number corresponding to map → **School district** → **Share of the school district in a legislative district***

EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 40
Rep. Naquetta Ricks

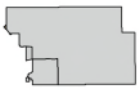
12 Cherry Creek 17.0%

House District 41
Rep. Iman Jodeh

12 Cherry Creek 4.7%
15 Aurora 7.2%

House District 42
Rep. Mandy Lindsay

15 Aurora 10.1%



House District 43
Rep. Bob Marshall

42 Douglas 2.4%

House District 44
Rep. Anthony Hartsook

42 Douglas 7.2%

House District 45
Rep. Lisa Frizell

42 Douglas 9.1%

School Districts in House Districts

School district identification number corresponding to map → **EXAMPLE:** 40

School district → Denver

Share of the school district in a legislative district* → 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

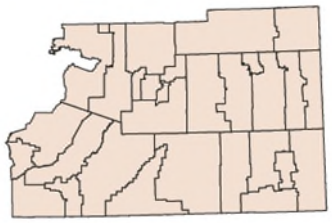
House District 46

Rep. Tisha Mauro

137 Pueblo City 70.6%
138 Pueblo Rural 33.2%

House District 47

Rep. Ty Winter



18 Walsh 100%
19 Pritchett 100%
20 Springfield 100%
21 Vilas 100%
22 Campo 100%
23 Las Animas 100%
24 McClave 100%
37 Crowley 92.1%
62 Edison 100%
75 Huerfano 52.6%
76 La Veta 100%
79 Eads 100%
80 Plainview 100%
93 Trinidad 100%
94 Primero 100%
95 Hoehne 100%
96 Aguilar 100%
97 Branson 100%
98 Kim 100%
120 East Otero 100%
121 Rocky Ford 100%
122 Manzanola 100%
123 Fowler 100%
124 Cheraw 100%
125 Swink 100%
133 Granada 100%
134 Lamar 100%
135 Holly 100%
136 Wiley 100%
137 Pueblo City 3.1%
138 Pueblo Rural 50.5%

House District 48

Rep. Gabe Evans

4 Brighton 33.7%
154 Platte Valley 7.2%
163 Gilcrest 92.4%
165 Keenesburg 38.2%
168 Greeley 18.1%
170 Ft. Lupton 79.0%

School Districts in House Districts (Cont.)

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 49
Rep. Judy Amabile

25 St. Vrain 51.4%
26 Boulder 77.4%
31 Clear Creek 100%
70 Gilpin 100%
90 Poudre 88.7%
91 Thompson 64.6%
92 Estes Park 100%

House District 50
Rep. Mary Young

168 Greeley 28.0%

House District 51
Rep. Ron Weinberg

91 Thompson 19.7%

House District 52
Rep. Cathy Kipp

90 Poudre 2.1%
91 Thompson 1.4%

House District 53
Rep. Andrew Boesenecker

90 Poudre 1.8%

School Districts in House Districts (Cont.)

School district identification number corresponding to map → **School district** → **Share of the school district in a legislative district***

EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 54

Rep. Matt Soper

39 Delta 42.3%
106 DeBeque 16.0%
107 Plateau Valley 100%
108 Mesa Valley 96.8%

House District 55

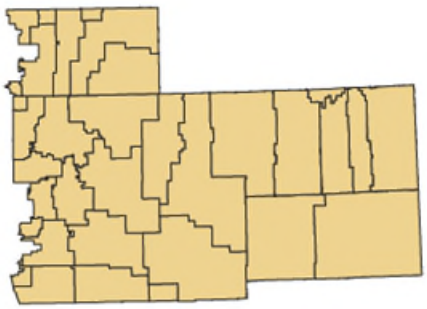
Rep. Rick Taggart

108 Mesa 3.1%

House District 56

Rep. Rod Bockenfeld

4 Brighton 39.0%
5 Bennett 81.2%
6 Strasburg 100%
12 Cherry Creek 18.2%
14 Deer Trail 100%
16 Byers 100%
29 Kit Carson 100%
30 Cheyenne 100%
37 Crowley 7.9%
44 Elizabeth 100%
45 Kiowa 100%
46 Big Sandy 100%
47 Elbert 100%
49 Calhan 100%
51 Widefield 3.7%
52 Fountain 26.3%
57 Elicott 86.0%
58 Peyton 88.8%
59 Hanover 85.0%
61 Falcon 32.2%
62 Edison 91.2%
63 Miami-Yoder 100%
82 Hi Plains 100%
83 Stratton 100%
84 Bethune 100%
85 Burlington 98.5%
99 Genoa-Hugo 100%
100 Limon 100%
101 Karval 100%
119 Wiggins 7.9%
165 Keenesburg 6.4%
178 Liberty 12.5%



School Districts in House Districts (Cont.)

School district identification number corresponding to map → **School district** → **Share of the school district in a legislative district***

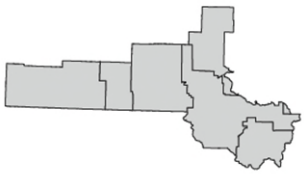
EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 57

Rep. Elizabeth Velasco

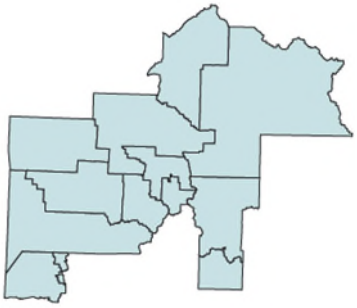
43 Eagle 26.8%
67 Roaring Fork 97.5%
68 Rifle 100%
69 Parachute 100%
106 De Beque 84.0%
132 Aspen 100%



House District 58

Rep. Marc Catlin

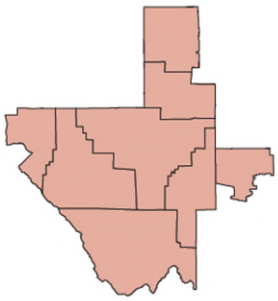
17 Archuleta 18.9%
39 Delta 57.7%
42 Dolores County 100%
73 Gunnison 79.1%
74 Hinsdale 100%
111 Montezuma 35.2%
112 Dolores 13.5%
114 Montrose 100%
115 West End 100%
126 Ouray 100%
127 Ridgway 100%
151 Telluride 100%
152 Norwood 100%



House District 60

Rep. Stephanie Luck

28 Salida 49.4%
38 Westcliffe 100%
64 Canon City 100%
65 Florence 80.6%
66 Cotopaxi 100%
138 Pueblo Rural 10.3%
156 Cripple Creek 100%
157 Woodland Park 9.8%



School Districts in House Districts (Cont.)

School district identification number corresponding to map → **School district** → **Share of the school district in a legislative district***

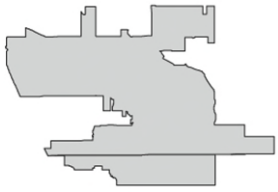
EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 61

Rep. Eliza Hamrick

12 Cherry Creek 22.5%



House District 62

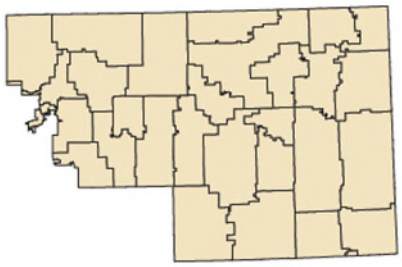
Rep. Matthew Martinez

8 Alamosa 100%
9 Sangre de Cristo 100%
32 North Conejos 100%
33 Sanford 100%
34 South Conejos 100%
35 Centennial 100%
36 Sierra Grande 100%
73 Gunnison 20.9%
75 Huerfano 43.3%
109 Creede 100%
137 Pueblo City 26.3%
138 Pueblo Rural 6.0%
141 Del Norte 100%
142 Monte Vista 100%
143 Sargent 100%
147 Mountain Valley 100%
149 Center 100%
148 Moffat 2 100%

House District 63

Rep. Richard Holtorf

102 Valley 100%
103 Frenchman 100%
104 Buffalo 100%
116 Brush 100%
117 Ft. Morgan 100%
118 Weldon 100%
119 Wiggins 92.1%
130 Holyoke 100%
131 Haxtun 100%
154 Platte Valley RE-3 100%
153 Julesberg 100%
158 Akron100%
159 Arickaree 100%
160 Otis 100%
161 Lone Star 100%
169 Platte Valley RE-7 92.8%
162 Woodlin 100%
164 Eaton 84.9%
165 Keenesburg 55.5%
166 Windsor 9.6%
168 Greeley 19.9%
171 Ault-highland 100%
172 Briggsdale 100%
173 Prairie 100%
174 Pawnee 100%
175 Yuma 100%
176 Wray 100%
177 Idalia 99.8%
178 Liberty 87.5%



School Districts in House Districts (Cont.)

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

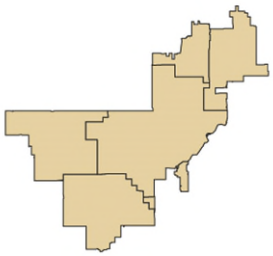
EXAMPLE: 40 Denver 8.6%

*School districts with less than 3 percent intersections with House districts are omitted.

House District 64

Rep. Ryan Armagost

25 St. Vrain 9.3%
91 Thompson 10.2%
166 Windsor 14.7%
167 Johnstown 86.9%
168 Greeley 26.4%

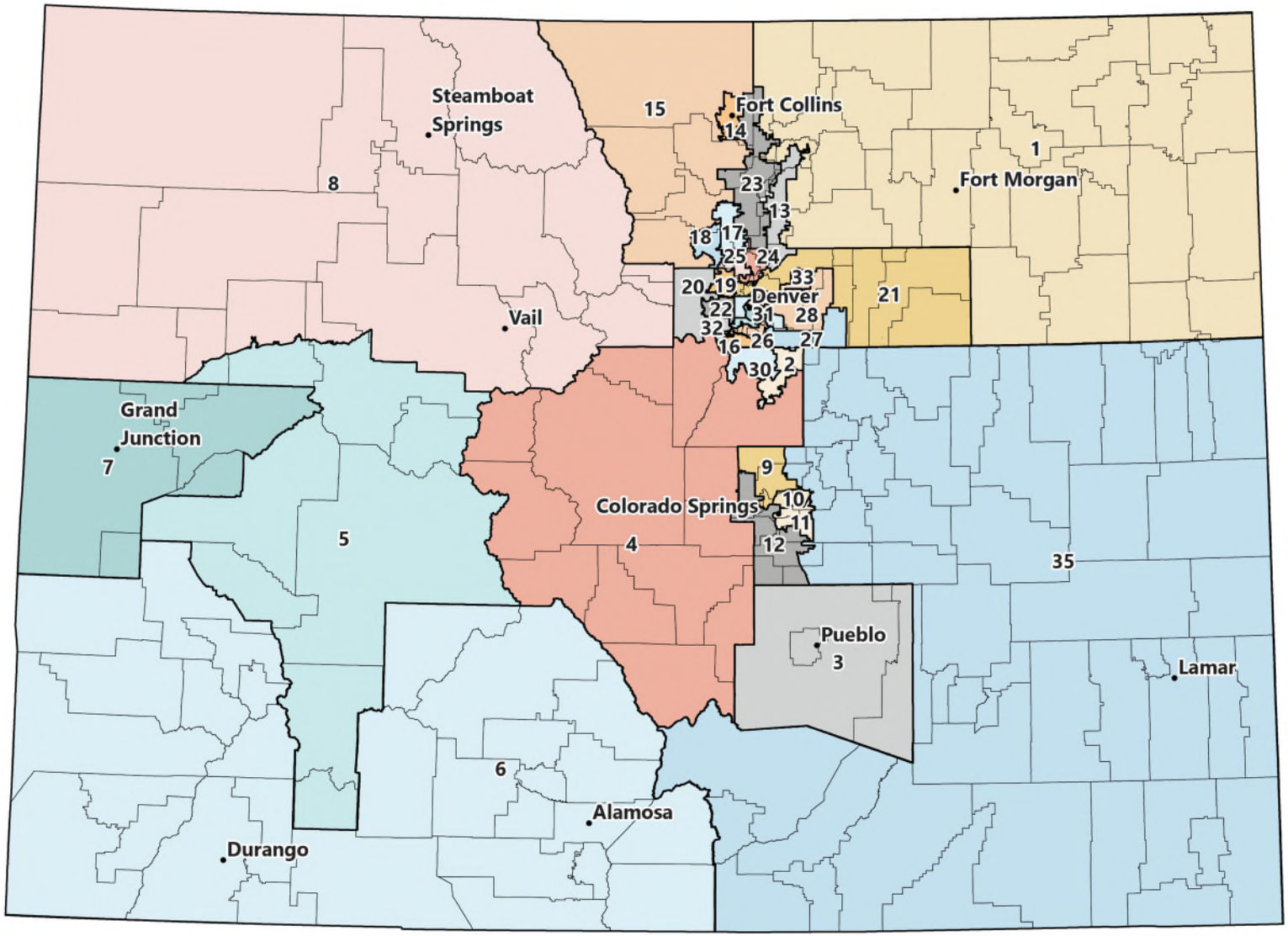


House District 65

Rep. Mike Lynch

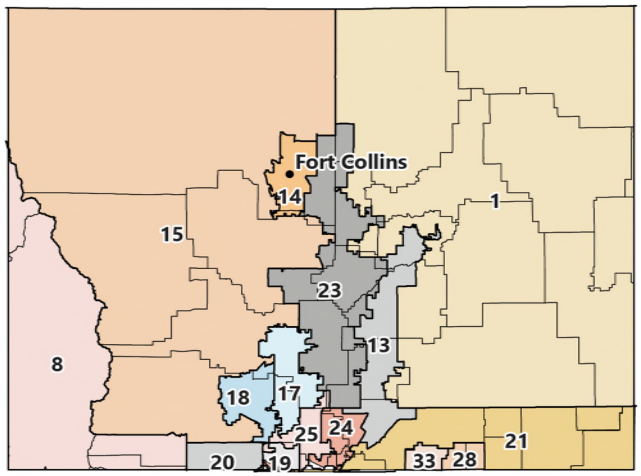
90 Poudre 7.3%
91 Thompson 4.2%
164 Eaton 15.1%
166 Windsor 75.7%
167 Johnstown 10.9%
168 Greeley 7.5%

Appendix C: School Districts in Colorado Senate Districts

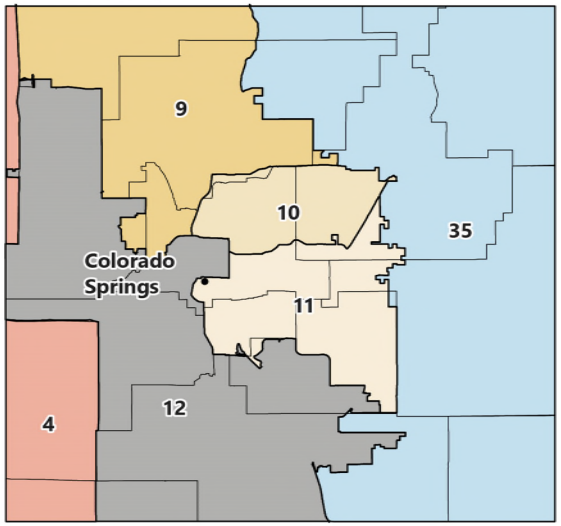


Appendix C: School Districts in Colorado Senate Districts

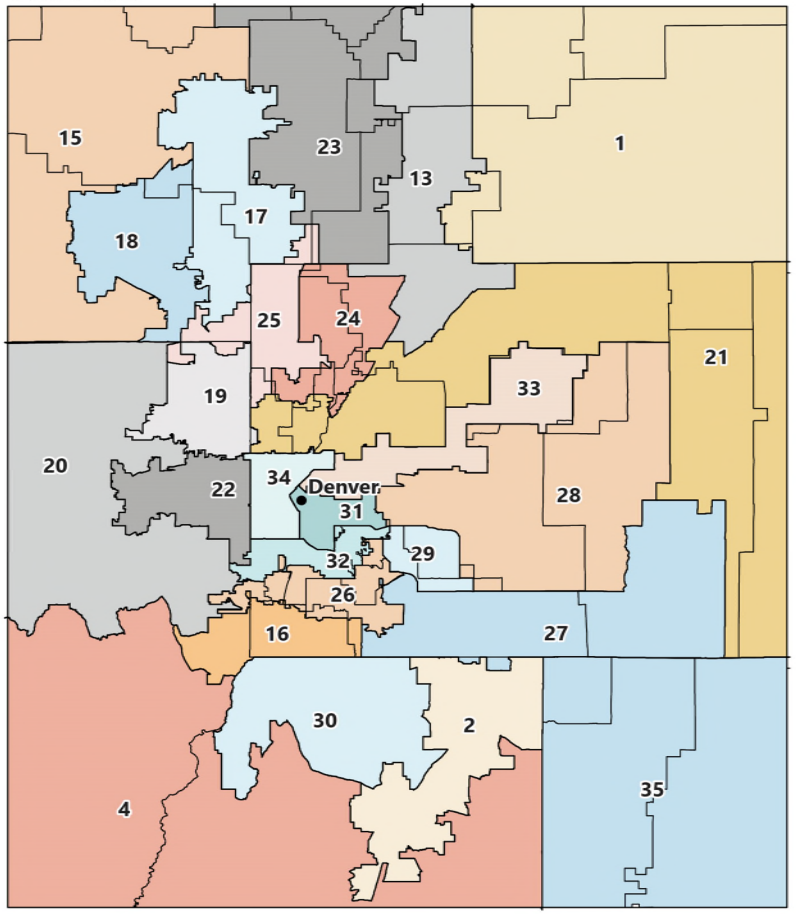
Fort Collins-Loveland Area

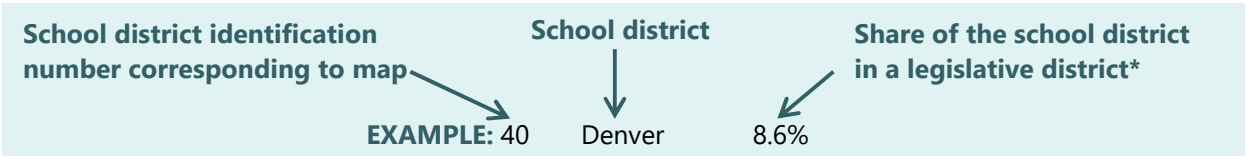


Colorado Springs Area



Denver Area

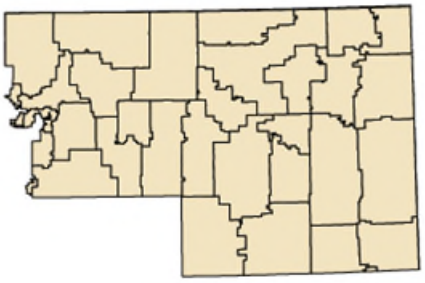




*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 1
Sen. Byron Pelton

102 Valley 100%
103 Frenchman 100%
104 Buffalo 100%
107 Plateau Valley 100%
116 Brush 100%
117 Ft. Morgan 100%
119 Wiggins 92.1%
130 Holyoke 100%
131 Haxtun 100%
153 Julesburg 100%
154 Platte Valley 100%
158 Akron 100%
159 Arickaree 100%
160 Otis 100%
161 Lone Star 100%
169 Platte Valley RE-7 100%
162 Woodlin 100%
163 Gilcrest 49.4%
164 Eaton 99.4%
165 Keenesburg 93.6%
166 Windsor 46.7%
167 Johnstown 5.9%
168 Greeley 64.9%
168 Weldon 100%
170 Ft. Lupton 13.5%
171 Ault-Highland 96.4%
172 Briggsdale 100%
173 Prairie 100%
174 Pawnee 100%
175 Yuma 100%
176 Wray 100%
177 Idalia 99.8%
178 Liberty 87.5%

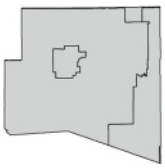


Senate District 2
Sen. Jim Smallwood

42 Douglas 13.4%

Senate District 3
Sen. Nick Hinrichsen

62 Edison 8.8%
123 Fowler 67.9%
137 Pueblo City 100%
138 Pueblo Rural 100%



School district identification number corresponding to map → **EXAMPLE:** 40

School district ↓ Denver

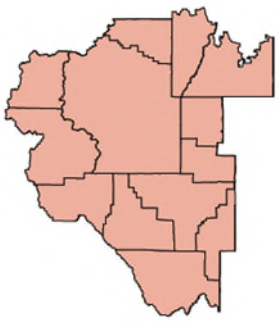
Share of the school district in a legislative district* ↙ 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 4

Sen. Mark Baisley

27 Buena Vista 100%
28 Salida 100%
38 Westcliffe 100%
42 Douglas 82.5%
64 Canon City 100%
65 Florence 80.6%
66 Cotopaxi 100%
78 Jefferson 48.5%
86 Lake 100%
128 Platte Canyon 100%
129 Park 100%
156 Cripple Creek 100%
157 Woodland Park 99.8%



Senate District 5

Sen. Perry Will

17 Archuleta 18.9%
39 Delta 79.3%
67 Roaring Fork 86.2%
68 Rifle 42.0%
73 Gunnison 79.1%
74 Hinsdale 100%
114 Montrose 43.3%
132 Aspen 100%

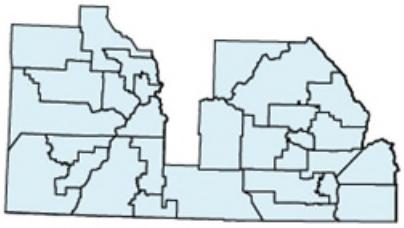
School district identification number corresponding to map | **School district** | **Share of the school district in a legislative district***

EXAMPLE: 40 Denver 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

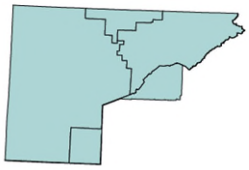
Senate District 6
Sen. Cleave Simpson

8 Alamosa 100%
9 Sangre de Cristo 100%
17 Archuleta 81.1%
32 North Conejos 100%
33 Sanford 100%
34 South Conejos 100%
35 Centennial 100%
36 Sierra Grande 100%
73 Gunnison 20.9%
87 Durango 100%
88 Bayfield 100%
109 Creede 100%
111 Montezuma 100%
112 Dolores 100%
112 Montezuma 100%
113 Mancos 100%
114 Montrose 56.7%
115 West End 100%
126 Ouray 100%
127 Ridgway 100%
141 Del Norte 100%
142 Monte Vista 100%
143 Sargent 100%
147 Mountain Valley 100%
148 Moffat 100%
149 Center 100%
150 Silverton 100%
151 Telluride 100%
152 Norwood 100%
177 Ignacio 100%



Senate District 7
Sen. Janice Rich

39 Delta 20.7%
106 De Beque 16.0%
107 Plateau Valley 100%
108 Mesa Valley 100%



School district identification number corresponding to map → **EXAMPLE:** 40

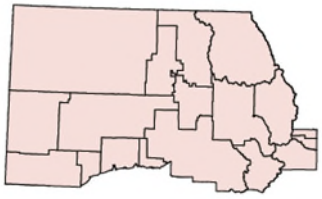
School district ↓ Denver

Share of the school district in a legislative district* ↙ 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 8
Sen. Dylan Roberts

26 Boulder 14.3%
31 Clear Creek 100%
43 Eagle 99.9%
67 Roaring Fork 13.8%
68 Rifle 58.0%
69 Parachute 75.6%
70 Gilpin 100%
71 West Grand 100%
72 East Grand 100%
77 North Park 100%
106 De Beque 84.0%
110 Moffat County 100%
139 Meeker 100%
140 Rangely 100%
144 Hayden 100%
145 Steamboat Springs 100%
146 South Routt 100%
155 Summit 100%



Senate District 9
Sen. Paul Lundeen

53 Colorado Springs 16.2%
55 Manitou Springs 3.6%
56 Academy 67.1%
60 Lewis-Palmer 73.3%

Senate District 10
Sen. Larry Liston

53 Colorado Springs 34.1%
61 Falcon 16.7%

Senate District 11
Sen. Tony Exum

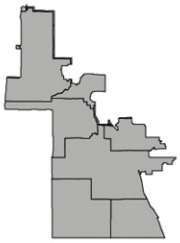
50 Harrison 98.8%
51 Widefield 55.0%
53 Colorado Springs 26.5%
57 Ellicott 55.0%
61 Falcon 7.1%

School district identification number corresponding to map → **EXAMPLE:** 40 | **School district** → Denver | **Share of the school district in a legislative district*** ← 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

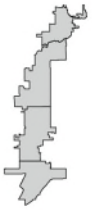
Senate District 12
Sen. Bob Gardner

51 Widefield 43.9%
52 Fountain 69.6%
53 Colorado Springs 23.2%
54 Cheyenne Mountain 99.2%
55 Manitou Springs 96.2%
59 Hanover 14.9%
65 Florence 19.4%



Senate District 13
Sen. Kevin Priola

4 Brighton 21.3%
163 Gilcrest 36.1%
168 Greeley 30.5%
170 Fort Lupton 49.9%



Senate District 14
Sen. Joann Ginal

90 Poudre 4.0%

Senate District 15
Sen. Janice Marchman

25 St. Vrain 54.7%
26 Boulder 61.4%
90 Poudre 92.9%
91 Thompson 84.5%
92 Estes Park 100%

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

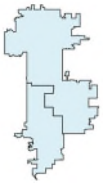
*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 16
Sen. Chris Kolker

13 Littleton 89.8%

Senate District 17
Sen. Sonya Jaquez Lewis

25 St. Vrain 19.0%
26 Boulder 6.5%

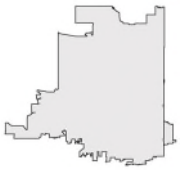


Senate District 18
Sen. Steve Fenberg

26 Boulder 15.6%

Senate District 19
Sen. Rachel Zenzinger

7 Westminster 4.4%
78 Jefferson 6.5%



Senate District 20
Sen. Lisa Cutter

78 Jefferson 35.3%

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

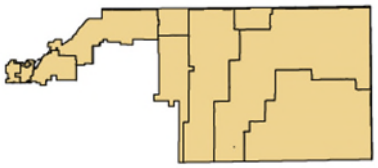
EXAMPLE: 40 Denver 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 21

Sen. Dominick Moreno

1 Mapleton 74.1%
3 Commerce City 89.0%
4 Brighton 55.8%
5 Bennett 33.6%
6 Strasburg 100%
7 Westminster 72.1%
14 Deer Trail 100%
16 Byers 100%
119 Wiggins 7.9%
165 Keenesburg 6.4%



Senate District 22

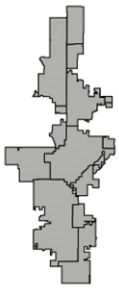
Sen. Jessie Danielson

78 Jefferson 6.7%

Senate District 23

Sen. Barbara Kirkmeyer

25 St. Vrain 23.7%
90 Poudre 3.1%
91 Thompson 14.3%
163 Gilcrest 14.5%
166 Windsor 53.3%
167 Johnstown 93.4%
168 Greeley 4.7%
170 Fort Lupton 35.1%
171 Ault-Highland 3.6%



Senate District 24

Sen. Kyle Mullica

1 Mapleton 25.9%
2 Adams 12 44.9%
3 Commerce City 11.0%
4 Brighton 10.6%

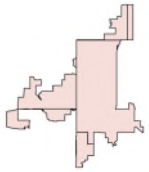
School district identification number corresponding to map | School district | Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

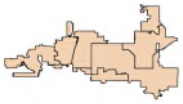
Senate District 25
Sen. Faith Winter

2 Adams 12 53.0%
7 Westminster 21.6%



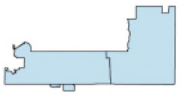
Senate District 26
Sen. Jeff Bridges

10 Englewood 98.8%
11 Sheridan 96.9%
12 Cherry Creek 15.5%
13 Littleton 10.2%



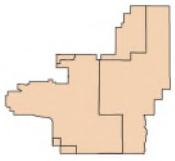
Senate District 27
Sen. Tom Sullivan

5 Bennett 33.2%
12 Cherry Creek 68.9%



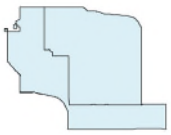
Senate District 28
Sen. Rhonda Fields

4 Brighton 11.7%
5 Bennett 33.1%
15 Aurora 88.5%



Senate District 29
Sen. Janet Buckner

12 Cherry Creek 9.3%
15 Aurora 11.3%



School district identification number corresponding to map | School district | Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

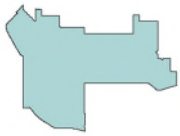
*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 30
Sen. Kevin Van Winkle

42 Douglas 13.9%

Senate District 31
Sen. Chris Hansen

40 Denver 11.9%

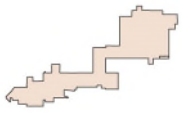


Senate District 32
Sen. Robert Rodriguez

40 Denver 15.0%

Senate District 33
Sen. James Coleman

40 Denver 46.9%



Senate District 34
Sen. Julie Gonzales

40 Denver 17.0%

School district identification number corresponding to map

School district

Share of the school district in a legislative district*

EXAMPLE: 40 Denver 8.6%

*School districts that are less than 3 percent within Senate districts are omitted.

Senate District 35

Sen. Rod Pelton

18 Walsh 100%
19 Pritchett 100%
20 Springfield 100%
21 Vilas 100%
22 Campo 100%
23 Las Animas 100%
24 McClave 100%
29 Kit Carson 100%
30 Cheyenne 100%
37 Crowley 100%
44 Elizabeth 100%
45 Kiowa 100%
46 Big Sandy 100%
47 Elbert 100%
48 Agate 100%
49 Calhan 100%
52 Fountain 30.3%
56 Academy 31.4%
56 Peyton 100%
57 Ellicott 96.7%
59 Hanover 85.1%
60 Lewis-Palmer 26.4%
61 Falcon 30.3%
62 Edison 91.2%
63 Miami Yoder 100%
75 Huerfano 100%
76 La Veta 100%
79 Eads 100%
80 Plainview 100%
81 Arriba Flagler 100%
82 Hi Plains 100%
83 Stratton 100%
84 Bethune 100%
85 Burlington 98.5%
93 Trinidad 100%
94 Primero 100%
95 Hoehne 100%
96 Aguilar 100%
96 Aguilar 100%
97 Branson 100%
98 Kim 100%
99 Genoa Hugo 100%
100 Limon 100%
101 Karval 100%
109 Creede 100%
120 East Otero 100%
121 Rocky Ford 100%
122 Manzanola 100%
123 Fowler 32.1%
124 Cheraw 100%
125 Swink 100%
133 Granada 100%
134 Lamar 100%
135 Holly 100%
136 Wiley 100%
178 Liberty 12.5%