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MEMORANDUM

August 25, 2016

TO: Members of the General Assembly

FROM: Marc Carey, Principal Economist, (303) 866-4102

SUBJECT: Financing of Public Schools for Fiscal Year 2016-17

Summary

House Bill 16-1422 amends the Public School Finance Act of 1994 to provide funding for school districts in FY 2016-17. The bill was signed by the Governor on June 10, 2016, and became effective on that date. House Bill 16-1405, the "Long Bill," appropriates most of the state aid distributed to school districts. The following summarizes the primary funding changes contained in these bills.

- The **school finance act** is expected to provide \$6.4 billion in total program funding to school districts in FY 2016-17. The state provides about 64 percent of this amount, or \$4.1 billion, while local property and specific ownership taxes are projected to provide \$2.3 billion.
- **School district funding** under the school finance act is expected to increase 2.5 percent, or \$156 million, in FY 2016-17 compared with the prior year. The increased funding will come from a \$21 million increase in school district property taxes and specific ownership taxes and a \$135 million increase in state funding for school finance.
- The increase in **base per pupil funding** reflects a 1.2 percent inflation rate as required by Amendment 23. The resulting base per pupil amount is \$6,368.
- The **statewide average per pupil funding** will increase 1.5 percent, or \$112, going from \$7,313 in FY 2015-16 to \$7,425 in FY 2016-17.
- The **size factor is adjusted** to create a new tier for districts with a funded pupil count between 3,500 and 5,000, increasing total program and state aid by \$124,664.

Summary (Cont.)

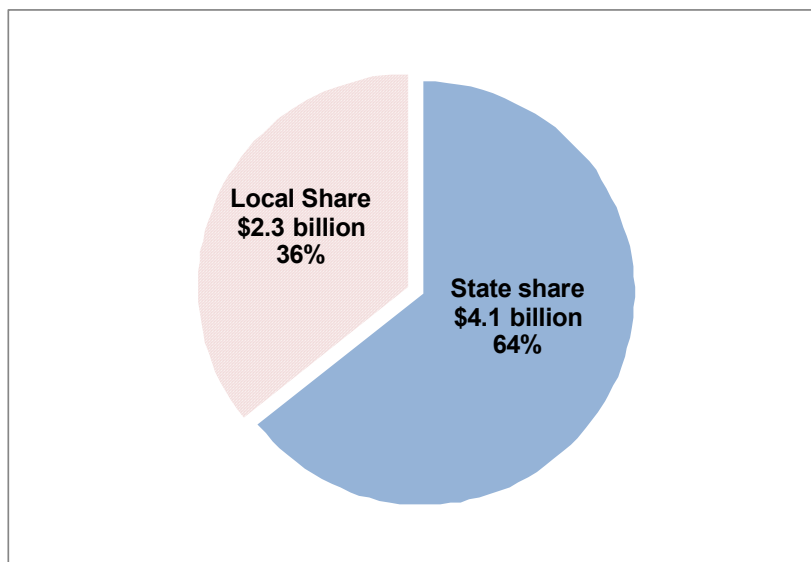
- HB 16-1422 authorizes school districts to hold their total program mill levy constant, whenever the existing mill levy would generate more money than the districts total program and categorical funding. This additional money is deposited in the districts **Total Program Reserve Fund**.
- HB 16-1422 provides nearly \$1.0 million in supplemental assistance from the **Contingency Reserve Fund** to six eligible districts in FY 2016-17.
- HB 16-1422 withholds state funding from districts that have not remitted their **Categorical Buyout** to the state by the end of the fiscal year in which it was due.
- HB 16-1422 contains other provisions related to BEST funding, facility school funding, and charter schools.

This memorandum also contains an appendix with estimates of school district funding in FY 2016-17 compared with FY 2015-16.

Funding for Districts under the School Finance Act

The Public School Finance Act of 1994 is the mechanism through which school districts receive state aid and local funds for operating purposes. In FY 2016-17, the act is expected to provide billion to school districts. The state is expected to provide of this amount, while local revenue sources provide percent. Figure 1 presents the relative shares for state and local funding with HB 16-1422 and HB 16-1405 combined.

Figure 1
State and Local Contributions to the
School Finance Act, Fiscal Year 2016-17
(Total Funding: \$6.4 billion)



Because of the state's budget difficulties during the most recent economic recession, the school finance act now includes a negative factor that reduces the amount of state aid allocated to school districts. The overall size of the negative factor is based on available state revenue and other budget priorities set by the General Assembly, and is calculated to reduce total program funding to a pre-determined amount. In FY 2016-17, the negative factor is set to reduce each school district's total program funding by about 11.51 percent, which amounts to an overall reduction in state aid of just under \$831 million. Without the negative factor, school finance funding would have been about \$7.2 billion.

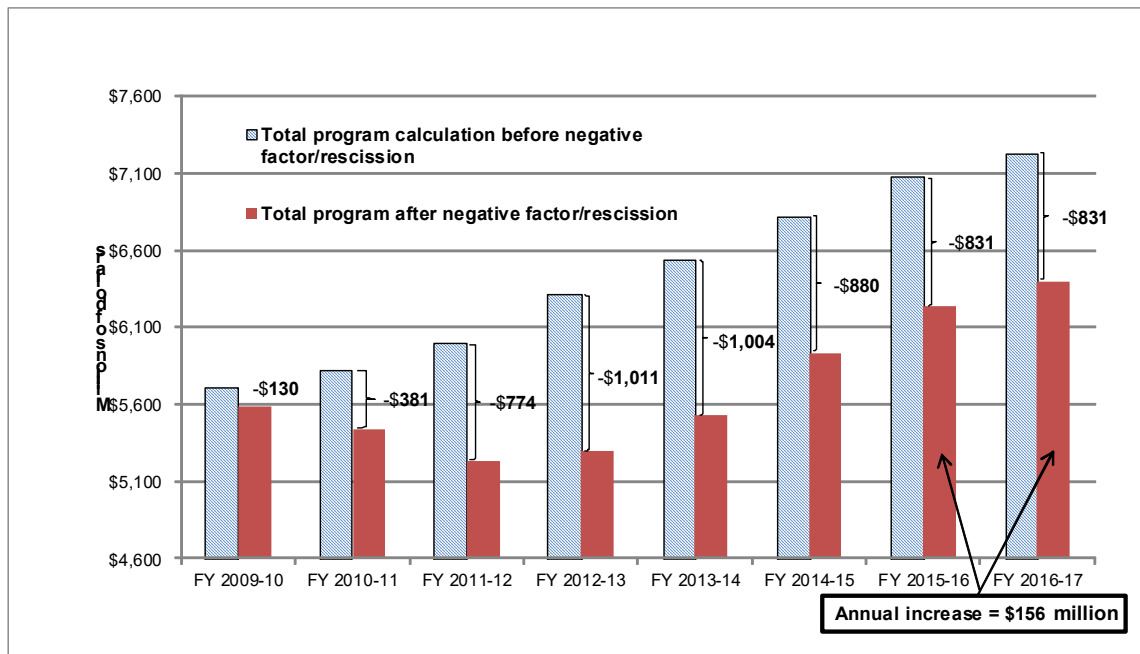
The application of the negative factor for an individual school district begins with a district's total program funding level as initially determined by the school finance formula. The negative factor is then applied to total program to implement a specific percentage reduction. Table 1 illustrates how the application of the negative factor reduces the amount of state aid for two school districts in FY 2016-17. The negative factor reduces total program funding for the Greeley and Hinsdale school districts by 11.51 percent, which decreases state aid for Greeley by \$20.4 million and Hinsdale by \$196,404. The local share is unaffected by the negative factor. The appendix shows the year-over-year funding change for all school districts in the state. For some districts with limited state aid, such as Clear Creek, the negative factor percentage reduction is less than 11.51 percent.

Table 1
Examples of Negative Factor Application

School District	Total Program before Negative Factor	Negative Factor (11.51%)	Total Program after Negative Factor	% Change in Total Program	State Aid before Negative Factor	State Aid after Negative Factor
Greeley	\$176,942,414	-\$20,373,431	\$156,568,983	11.51%	\$143,938,076	\$123,564,645
Hinsdale	\$1,705,760	-\$196,404	\$1,509,356	11.51%	\$585,436	\$389,032

Figure 2 illustrates the level of total program funding for all school districts over the last few years and the size of the negative factor. As illustrated below, total program funding was cut about \$831 million in FY 2016-17, compared with the level of funding without the negative factor in that year. Although the negative factor remained unchanged in FY 2016-17 compared with the prior year, on a year-over-year basis, there was an increase in school district funding of about \$156 million in FY 2016-17.

Figure 2
Total Program Funding Before and After Application of Negative Factor
(Includes State and Local Sources of Revenue; Dollars in Millions)

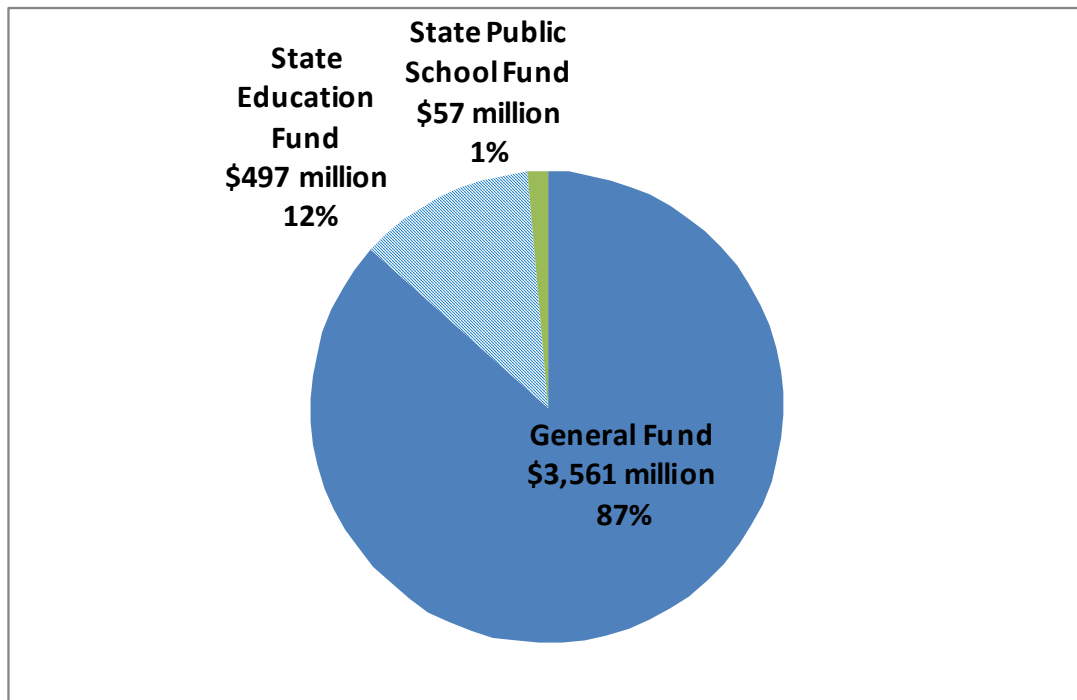


In prior years, the negative factor was the outcome of two policy decisions reached by the General Assembly. First, the Long Bill required that a negative factor be established to determine an initial appropriation for state aid under the school finance act. The final negative factor was set by the school finance bill, which adjusted the appropriation for state aid accordingly.

For FY 2017-18, under the provisions of HB 16-1422, the value of the negative factor cannot exceed \$831 million. This is expected to increase overall funding by nearly \$242 million and raise per pupil funding by \$209, which will be reflected in the 2017 Long Bill. However, the legislature may adjust this amount up or down, depending on funding changes adopted in the 2017 school finance bill or other legislation.

State aid for schools is primarily paid from the General Fund. The General Assembly appropriates money for school finance from three funds: the General Fund, the State Education Fund, and the State Public School Fund. The General Fund is the primary source of revenue for state aid to schools, accounting for 87 percent of the \$4.1 billion in state aid in FY 2016-17. The State Education Fund provides the next largest share at 12 percent, while the State Public School Fund contributes the remaining 1 percent. The State Education Fund was created by Amendment 23, and receives a portion of state income taxes. Money in the fund can only be spent for certain educational purposes specified in the state constitution. The State Public School Fund consists of interest earned by the Public School Fund and federal mineral leasing revenues that are dedicated by state law for public education. Figure 3 illustrates the relative contributions from the three funds.

Figure 3
Sources of State Revenue for FY 2016-17 School Finance Appropriation
(Total State Aid: \$4.1 billion)



Base Per Pupil Funding Is Increased by Inflation

Amendment 23 requires the General Assembly to increase the statewide **base** per pupil funding amount by at least inflation for FY 2016-17. House Bill 16-1422 implements that requirement. Inflation for calendar year 2015 was 1.2 percent, and House Bill 16-1422 increased the statewide base by 1.2 percent, from \$6,292 in FY 2015-16 to \$6,368 in FY 2016-17. The statewide base is the dollar amount from which each school district's funding is primarily derived by applying its size, cost-of-living, and personnel costs factors to determine per pupil funding.

An increase in the statewide base also triggers school district funding changes for online per pupil funding and Accelerating Students through Concurrent Enrollment (ASCENT) per pupil funding. Online and ASCENT per pupil funding represents the amount provided to districts for students enrolled in those respective programs. Before application of the negative factor, it increases each year by the same percentage increase as the statewide base, or 1.2 percent in FY 2016-17. This increases online and ASCENT per pupil funding from \$7,588 in the current budget year to \$7,679 in FY 2016-17, before application of the negative factor. After application of the negative factor, online and ASCENT per pupil funding will be \$6,795 in FY 2016-17.

Size Factor Adjustment

HB16-1422 increases the size factor for districts with a funded pupil count between 3,500 and 5,000 students. This adjustment increases total program and state aid by \$124,664 in FY 2016-17, relative to current law. Six districts currently have a funded pupil count between 3,500 and 5,000 and will receive additional funding under this provision. Other districts will receive minimal additional increases due to the slight reduction of the negative factor from this provision.

Categorical Programs

Categorical programs provide funding for specific educational purposes. Amendment 23 defines certain programs, including special education and pupil transportation, among others, as categorical programs and requires that state funding for these programs in the aggregate increase by at least inflation in FY 2016-17. Generally, funding for categorical programs is contained in the Long Bill. Substantive changes to the administration and financing of categorical programs is contained in other legislation.

Table 2 shows the FY 2016-17 state appropriation for categorical programs. It also includes the dollar increase and percent change in the appropriation from FY 2015-16. Note that some of these programs, such as special education and English language proficiency, receive federal funds in addition to the amounts shown in Table 2.

Table 2
FY 2016-17 Appropriations for Categorical Programs
(dollars in millions)

Categorical Program	FY 2016-17 Appropriation	FY 2015-16 Appropriation	\$ Change Over Prior Year	Percent Change
Special Education - Children with Disabilities	\$167.1	\$165.2	\$1.9	1.2%
English Language Proficiency	\$18.8	\$18.1	\$0.7	3.9%
Transportation	\$56.2	\$55.6	\$0.6	1.1%
Gifted and Talented	\$12.2	\$12.1	\$0.1	0.8%
Small Attendance Centers	\$1.1	\$1.1	\$0.0	0.0%
Expelled and At-Risk Student Services	\$7.5	\$7.5	\$0.0	0.0%
Vocational Education	\$25.6	\$25.5	\$0.1	0.4%
Comprehensive Health Education	\$1.0	\$1.0	\$0.0	0.0%
Total	\$289.5	\$286.1	\$3.4	1.2%

Miscellaneous Provisions of Senate Bill 16-1422

The remaining provisions of Senate Bill 16-1422 alter funding for other K-12 programs or purposes, summarized in the following bullet points.

- **Total Program Reserve Fund.** Currently, when a school district's total program mill levy generates more revenue than the district's total program and categorical buyout requirements, the mill levy must fall. HB 16-1422 authorizes the district to hold its total program mill levy constant, and requires that the additional revenue generated be deposited in the district's newly created total program reserve fund. Money in the fund may only be used to replace state aid lost through application of the negative factor. Had this provision been in place in FY 2015-16, it would have generated an additional \$3.3 million for four school districts.

- ***Supplemental Assistance from the Contingency Reserve Fund.*** HB 16-1422 permits the state to provide supplemental assistance to districts that, because of a significant decline in their assessed values, must implement the full negative factor when the district received zero, or close to zero, state aid in the previous fiscal year. Assistance from the Contingency Reserve Fund is capped at 25 percent of the district's reduction in state share due to application of the negative factor, and is only available to each district one time. It is anticipated that six districts will be eligible of nearly \$1.0 million in assistance under this provision in FY 2016-17.
- ***Categorical Buyout Penalty.*** School districts that receive enough local property tax revenue to prevent them from fully implementing the negative factor must "buy-out" any categorical program support received from the state. HB 16-1422 requires this buy-out to occur by the end of the fiscal year in which the district received the support. If the buyout is unpaid, the Commissioner of Education is required to withhold the amount due, with interest, from any state money due to the district for any reason, beginning in the following fiscal year.
- ***BEST funding for improvements.*** The Public School Capital Construction Assistance Board provides matching grants to schools or school districts for capital construction on school facilities owned by the school or district or covered by a lease-purchase agreement. HB 16-1422 permits the Board to award matching grants to schools or districts for a public school that is operated or will operate in a qualified, state-owned facility leased to the school or district.
- ***Facility School Funding.*** HB 16-1422 clarifies that facility schools are to receive funding based on pupil enrollment multiplied by an amount equal to 1.73 of the statewide base per pupil funding, rather than the state average per pupil revenue, for the applicable budget year.
- ***Charter Schools.*** HB 16-1422 also contains several provisions related to the administration of charter schools, none of which are expected to significantly impact school funding.

Appendix
School Finance Funding Comparison With HB 16-1422
FY 2016-17 vs FY 2015-16

			FY 2015-16 Under Current Law			FY 2016-17 with HB 16-1422			Year-over-Year Change from Current Law		
County	District		Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil
1	ADAMS	MAPLETON	8,262	\$60,337,928	\$7,303	8,298	\$61,592,276	\$7,422	36.1	\$1,254,349	\$119
2	ADAMS	ADAMS 12 FIVE STAR	41,633	\$297,541,876	\$7,147	42,204	\$306,570,983	\$7,264	570.6	\$9,029,108	\$117
3	ADAMS	COMMERCE CITY	8,128	\$62,447,961	\$7,683	8,120	\$63,420,081	\$7,810	(8.5)	\$972,120	\$128
4	ADAMS	BRIGHTON	17,098	\$120,359,460	\$7,039	17,195	\$123,036,150	\$7,155	97.3	\$2,676,691	\$116
5	ADAMS	BENNETT	1,024	\$7,758,129	\$7,576	1,030	\$7,926,362	\$7,694	6.1	\$168,234	\$118
6	ADAMS	STRASBURG	971	\$7,315,254	\$7,531	971	\$7,437,718	\$7,659	(0.2)	\$122,465	\$128
7	ADAMS	WESTMINSTER	10,503	\$79,478,558	\$7,567	10,580	\$81,429,327	\$7,697	76.9	\$1,950,769	\$129
8	ALAMOSA	ALAMOSA	2,264	\$15,865,533	\$7,009	2,287	\$16,265,225	\$7,112	23.5	\$399,692	\$103
9	ALAMOSA	SANGRE DE CRISTO	307	\$2,908,285	\$9,464	304	\$2,941,703	\$9,667	(3.0)	\$33,418	\$203
10	ARAPAHOE	ENGLEWOOD	2,721	\$20,458,311	\$7,520	2,710	\$20,711,671	\$7,643	(10.6)	\$253,360	\$123
11	ARAPAHOE	SHERIDAN	1,430	\$12,104,277	\$8,467	1,417	\$12,181,747	\$8,600	(13.1)	\$77,470	\$133
12	ARAPAHOE	CHERRY CREEK	51,582	\$374,717,525	\$7,265	51,656	\$381,402,196	\$7,384	74.2	\$6,684,671	\$119
13	ARAPAHOE	LITTLETON	14,785	\$104,089,302	\$7,040	14,891	\$106,478,098	\$7,150	106.3	\$2,388,795	\$110
14	ARAPAHOE	DEER TRAIL	167	\$2,217,074	\$13,316	167	\$2,260,552	\$13,520	0.7	\$43,477	\$204
15	ARAPAHOE	AURORA	40,137	\$304,753,193	\$7,593	40,304	\$311,057,643	\$7,718	167.6	\$6,304,449	\$125
16	ARAPAHOE	BYERS	2,859	\$20,201,751	\$7,066	3,348	\$23,994,981	\$7,167	488.7	\$3,793,230	\$102
17	ARCHULETA	ARCHULETA	1,370	\$10,218,889	\$7,460	1,393	\$10,563,828	\$7,586	22.7	\$344,939	\$126
18	BACA	WALSH	147	\$1,856,143	\$12,627	143	\$1,841,472	\$12,923	(4.5)	-\$14,671	\$296
19	BACA	PRITCHETT	50	\$732,644	\$14,653	50	\$746,934	\$14,939	-	\$14,290	\$286
20	BACA	SPRINGFIELD	268	\$2,645,860	\$9,876	269	\$2,694,447	\$10,009	1.3	\$48,586	\$133
21	BACA	VILAS	63	\$787,169	\$12,455	61	\$771,669	\$12,734	(2.6)	-\$15,500	\$279
22	BACA	CAMPO	50	\$727,879	\$14,558	50	\$742,943	\$14,859	-	\$15,064	\$301
23	BENT	LAS ANIMAS	500	\$3,930,541	\$7,867	495	\$3,960,773	\$7,998	(4.4)	\$30,232	\$131
24	BENT	MCCLAVE	252	\$2,496,007	\$9,905	252	\$2,537,682	\$10,090	(0.5)	\$41,676	\$185
25	BOULDER	ST VRAIN	29,374	\$209,822,008	\$7,143	30,253	\$219,670,754	\$7,261	879.0	\$9,848,747	\$118
26	BOULDER	BOULDER	29,702	\$214,874,041	\$7,234	30,034	\$220,843,879	\$7,353	331.5	\$5,969,838	\$119
27	CHAFFEE	BUENA VISTA	919	\$6,901,280	\$7,512	953	\$7,233,987	\$7,595	33.8	\$332,707	\$83
28	CHAFFEE	SALIDA	1,203	\$8,672,230	\$7,208	1,213	\$8,887,929	\$7,328	9.6	\$215,699	\$121
29	CHEYENNE	KIT CARSON	124	\$1,604,259	\$12,958	120	\$1,585,161	\$13,265	(4.3)	-\$19,098	\$306
30	CHEYENNE	CHEYENNE	173	\$2,136,345	\$12,363	177	\$2,201,267	\$12,472	3.7	\$64,922	\$109
31	CLEAR CREEK	CLEAR CREEK	852	\$7,504,188	\$8,807	831	\$7,379,248	\$8,877	(20.8)	-\$124,940	\$70
32	CONEJOS	NORTH CONEJOS	1,004	\$7,295,732	\$7,267	1,003	\$7,418,328	\$7,398	(1.2)	\$122,596	\$131
33	CONEJOS	SANFORD	369	\$3,225,699	\$8,742	371	\$3,290,932	\$8,866	2.2	\$65,233	\$124
34	CONEJOS	SOUTH CONEJOS	215	\$2,556,756	\$11,875	215	\$2,605,021	\$12,094	0.1	\$48,265	\$219
35	COSTILLA	CENTENNIAL	228	\$2,537,715	\$11,155	225	\$2,558,921	\$11,398	(3.0)	\$21,206	\$244
36	COSTILLA	SIERRA GRANDE	295	\$2,925,349	\$9,903	299	\$2,998,659	\$10,022	3.8	\$73,309	\$119
37	CROWLEY	CROWLEY	462	\$3,734,468	\$8,083	453	\$3,757,571	\$8,291	(8.8)	\$23,103	\$208
38	CUSTER	WESTCLIFFE	376	\$3,356,543	\$8,917	365	\$3,359,696	\$9,205	(11.4)	\$3,154	\$287
39	DELTA	DELTA	4,848	\$34,230,095	\$7,061	4,767	\$34,264,147	\$7,187	(80.2)	\$34,052	\$126
40	DENVER	DENVER	85,585	\$651,495,242	\$7,612	86,552	\$669,187,584	\$7,732	967.0	\$17,692,342	\$119
41	DOLORES	DOLORES	261	\$2,754,552	\$10,562	269	\$2,832,963	\$10,547	7.8	\$78,411	(\$15)
42	DOUGLAS	DOUGLAS	63,572	\$448,189,049	\$7,050	63,575	\$455,358,934	\$7,163	2.5	\$7,169,885	\$113
43	EAGLE	EAGLE	6,780	\$51,438,364	\$7,587	6,999	\$54,008,938	\$7,717	219.1	\$2,570,574	\$130
44	ELBERT	ELIZABETH	2,415	\$17,344,134	\$7,182	2,374	\$17,339,804	\$7,303	(40.9)	-\$4,330	\$122
45	ELBERT	KIOWA	307	\$3,074,739	\$10,029	287	\$2,995,569	\$10,427	(19.3)	-\$79,170	\$398
46	ELBERT	BIG SANDY	287	\$2,937,569	\$10,225	281	\$2,940,113	\$10,459	(6.2)	\$2,544	\$235

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47	ELBERT	ELBERT	205	\$2,467,350	\$12,030	202	\$2,486,706	\$12,304	(3.0)	\$19,355	\$274
48	ELBERT	AGATE	50	\$773,004	\$15,460	50	\$785,085	\$15,702	-	\$12,081	\$242
49	EL PASO	CALHAN	521	\$4,320,383	\$8,292	510	\$4,306,046	\$8,447	(11.2)	-\$14,337	\$154
50	EL PASO	HARRISON	11,467	\$84,837,434	\$7,398	11,918	\$89,564,235	\$7,515	450.8	\$4,726,801	\$117
51	EL PASO	WIDEFIELD	8,814	\$61,166,197	\$6,940	8,973	\$63,268,208	\$7,051	158.8	\$2,102,011	\$111
52	EL PASO	FOUNTAIN	7,595	\$52,710,311	\$6,940	7,735	\$54,539,747	\$7,051	139.4	\$1,829,436	\$111
53	EL PASO	COLORADO SPRINGS	30,010	\$216,603,980	\$7,218	30,000	\$219,935,844	\$7,331	(10.0)	\$3,331,864	\$113
54	EL PASO	CHEYENNE MOUNTAIN	4,859	\$33,718,193	\$6,940	4,853	\$34,220,880	\$7,051	(5.5)	\$502,687	\$111
55	EL PASO	MANITOU SPRINGS	1,439	\$10,640,599	\$7,396	1,438	\$10,801,200	\$7,513	(1.0)	\$160,601	\$117
56	EL PASO	ACADEMY	23,702	\$164,330,271	\$6,933	23,886	\$168,270,569	\$7,045	184.8	\$3,940,298	\$111
57	EL PASO	ELLICOTT	990	\$7,747,060	\$7,829	994	\$7,904,074	\$7,954	4.2	\$157,014	\$125
58	EL PASO	PEYTON	639	\$5,131,273	\$8,029	646	\$5,260,606	\$8,146	6.7	\$129,333	\$117
59	EL PASO	HANOVER	241	\$2,750,178	\$11,402	254	\$2,853,592	\$11,257	12.3	\$103,414	(\$145)
60	EL PASO	LEWIS-PALMER	5,942	\$41,237,728	\$6,940	6,155	\$43,404,035	\$7,051	213.3	\$2,166,307	\$111
61	EL PASO	FALCON	21,839	\$152,385,235	\$6,978	22,216	\$157,437,952	\$7,087	376.4	\$5,052,718	\$109
62	EL PASO	EDISON	190	\$2,283,478	\$11,993	189	\$2,308,396	\$12,233	(1.7)	\$24,918	\$240
63	EL PASO	MIAMI-YODER	269	\$2,834,383	\$10,556	271	\$2,886,316	\$10,670	2.0	\$51,933	\$114
64	FREMONT	CANON CITY	3,728	\$25,874,558	\$6,940	3,714	\$26,187,117	\$7,051	(14.6)	\$312,560	\$111
65	FREMONT	FLORENCE	1,451	\$10,376,227	\$7,154	1,395	\$10,190,146	\$7,305	(55.6)	-\$186,082	\$152
66	FREMONT	COTOPAXI	203	\$2,342,120	\$11,555	200	\$2,363,525	\$11,824	(2.8)	\$21,406	\$269
67	GARFIELD	ROARING FORK	5,906	\$44,476,429	\$7,531	5,980	\$45,809,527	\$7,660	74.7	\$1,333,098	\$129
68	GARFIELD	RIFLE	4,700	\$33,235,685	\$7,072	4,753	\$34,228,722	\$7,202	53.1	\$993,037	\$130
69	GARFIELD	PARACHUTE	1,057	\$8,213,001	\$7,769	1,088	\$8,582,878	\$7,892	30.5	\$369,877	\$122
70	GILPIN	GILPIN	409	\$3,689,673	\$9,017	406	\$3,733,981	\$9,202	(3.4)	\$44,308	\$185
71	GRAND	WEST GRAND	442	\$3,860,984	\$8,739	442	\$3,928,863	\$8,881	0.6	\$67,879	\$142
72	GRAND	EAST GRAND	1,227	\$9,068,289	\$7,389	1,236	\$9,280,887	\$7,507	9.1	\$212,598	\$118
73	GUNNISON	GUNNISON	1,876	\$13,639,065	\$7,272	1,922	\$14,185,800	\$7,380	46.7	\$546,735	\$108
74	HINSDALE	HINSDALE	96	\$1,425,368	\$14,863	101	\$1,509,356	\$14,989	4.8	\$83,988	\$126
75	HUERFANO	HUERFANO	511	\$4,107,359	\$8,032	515	\$4,205,908	\$8,172	3.3	\$98,549	\$140
76	HUERFANO	LA VETA	214	\$2,353,161	\$11,017	209	\$2,362,981	\$11,322	(4.9)	\$9,820	\$306
77	JACKSON	NORTH PARK	181	\$2,270,913	\$12,560	183	\$2,329,870	\$12,738	2.1	\$58,957	\$178
78	JEFFERSON	JEFFERSON	81,422	\$580,177,466	\$7,126	81,405	\$589,111,540	\$7,237	(17.3)	\$8,934,074	\$111
79	KIOWA	EADS	160	\$1,909,596	\$11,965	155	\$1,909,147	\$12,285	(4.2)	-\$449	\$320
80	KIOWA	PLAINVIEW	67	\$926,682	\$13,872	64	\$909,586	\$14,235	(2.9)	-\$17,095	\$362
81	KIT CARSON	ARRIBA-FLAGLER	166	\$1,990,415	\$12,019	165	\$2,017,815	\$12,251	(0.9)	\$27,400	\$232
82	KIT CARSON	HI PLAINS	111	\$1,442,744	\$12,963	112	\$1,470,966	\$13,181	0.3	\$28,222	\$218
83	KIT CARSON	STRATTON	181	\$2,098,329	\$11,606	187	\$2,176,966	\$11,654	6.0	\$78,637	\$48
84	KIT CARSON	BETHUNE	117	\$1,557,435	\$13,277	115	\$1,565,348	\$13,565	(1.9)	\$7,913	\$287
85	KIT CARSON	BURLINGTON	715	\$5,338,285	\$7,467	715	\$5,426,687	\$7,595	(0.4)	\$88,402	\$128
86	LAKE	LAKE	1,024	\$7,921,806	\$7,739	998	\$7,885,859	\$7,902	(25.7)	-\$35,947	\$163
87	LA PLATA	DURANGO	4,886	\$35,099,228	\$7,183	4,994	\$36,492,770	\$7,307	107.9	\$1,393,541	\$124
88	LA PLATA	BAYFIELD	1,293	\$9,757,320	\$7,545	1,328	\$10,170,923	\$7,662	34.2	\$413,603	\$117
89	LA PLATA	IGNACIO	824	\$6,637,674	\$8,054	861	\$7,009,067	\$8,141	36.9	\$371,393	\$86
90	LARIMER	POUDRE	29,163	\$202,345,324	\$6,938	29,820	\$210,225,567	\$7,050	656.8	\$7,880,243	\$111
91	LARIMER	THOMPSON	15,065	\$104,547,040	\$6,940	15,066	\$106,232,228	\$7,051	0.9	\$1,685,188	\$111
92	LARIMER	ESTES PARK	1,068	\$8,195,296	\$7,671	1,073	\$8,356,758	\$7,791	4.3	\$161,462	\$120

Appendix
School Finance Funding Comparison With HB 16-1422
FY 2016-17 vs FY 2015-16

			FY 2015-16 Under Current Law			FY 2016-17 with HB 16-1422			Year-over-Year Change from Current Law		
County	District		Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil
93	LAS ANIMAS	TRINIDAD	1,149	\$8,836,435	\$7,689	1,087	\$8,554,331	\$7,871	(62.4)	-\$282,104	\$182
94	LAS ANIMAS	PRIMERO	189	\$2,218,912	\$11,753	188	\$2,251,093	\$12,006	(1.3)	\$32,181	\$253
95	LAS ANIMAS	HOEHNE	357	\$3,184,046	\$8,921	354	\$3,221,315	\$9,107	(3.2)	\$37,269	\$186
96	LAS ANIMAS	AGUILAR	112	\$1,529,005	\$13,664	111	\$1,541,420	\$13,924	(1.2)	\$12,414	\$260
97	LAS ANIMAS	BRANSON	444	\$3,067,420	\$6,910	443	\$3,109,886	\$7,018	(0.8)	\$42,466	\$108
98	LAS ANIMAS	KIM	50	\$689,744	\$13,795	50	\$701,079	\$14,022	-	\$11,335	\$227
99	LINCOLN	GENOA-HUGO	158	\$2,222,231	\$14,109	161	\$2,137,448	\$13,243	3.9	-\$84,783	(\$866)
100	LINCOLN	LIMON	494	\$3,900,677	\$7,899	495	\$3,971,207	\$8,021	1.3	\$70,530	\$122
101	LINCOLN	KARVAL	50	\$732,750	\$14,655	50	\$744,547	\$14,891	-	\$11,797	\$236
102	LOGAN	VALLEY	2,153	\$15,152,339	\$7,038	2,186	\$15,622,642	\$7,145	33.4	\$470,303	\$108
103	LOGAN	FRENCHMAN	187	\$2,227,588	\$11,900	186	\$2,258,755	\$12,118	(0.8)	\$31,166	\$218
104	LOGAN	BUFFALO	313	\$2,951,611	\$9,439	311	\$2,992,436	\$9,610	(1.3)	\$40,825	\$171
105	LOGAN	PLATEAU	172	\$2,090,549	\$12,140	171	\$2,119,354	\$12,372	(0.9)	\$28,805	\$232
106	MESA	DEBEQUE	140	\$1,825,988	\$13,043	151	\$1,960,216	\$13,007	10.7	\$134,228	(\$35)
107	MESA	PLATEAU VALLEY	448	\$3,627,900	\$8,094	446	\$3,682,332	\$8,262	(2.5)	\$54,432	\$168
108	MESA	MESA VALLEY	21,744	\$150,902,909	\$6,940	21,742	\$153,308,551	\$7,051	(2.5)	\$2,405,642	\$111
109	MINERAL	CREEDE	83	\$1,217,305	\$14,631	83	\$1,232,844	\$14,871	(0.3)	\$15,539	\$240
110	MOFFAT	MOFFAT	2,092	\$14,520,400	\$6,940	2,086	\$14,707,741	\$7,051	(6.5)	\$187,341	\$111
111	MONTEZUMA	MONTEZUMA	2,691	\$18,744,244	\$6,966	2,674	\$18,950,534	\$7,087	(16.9)	\$206,291	\$121
112	MONTEZUMA	DOLORES	720	\$5,577,806	\$7,747	729	\$5,734,697	\$7,865	9.1	\$156,891	\$118
113	MONTEZUMA	MANCOS	455	\$3,725,697	\$8,185	469	\$3,885,975	\$8,287	13.7	\$160,279	\$103
114	MONTROSE	MONTROSE	5,849	\$42,270,270	\$7,227	6,208	\$45,662,662	\$7,355	359.0	\$3,392,392	\$129
115	MONTROSE	WEST END	264	\$3,113,711	\$11,808	266	\$3,174,646	\$11,953	1.9	\$60,935	\$145
116	MORGAN	BRUSH	1,449	\$10,783,176	\$7,441	1,448	\$10,952,329	\$7,566	(1.5)	\$169,153	\$125
117	MORGAN	FT. MORGAN	2,974	\$21,842,107	\$7,345	2,958	\$22,060,668	\$7,459	(16.1)	\$218,561	\$114
118	MORGAN	WELDON	220	\$2,534,875	\$11,543	226	\$2,610,965	\$11,579	5.9	\$76,090	\$35
119	MORGAN	WIGGINS	531	\$4,840,671	\$9,113	530	\$4,324,686	\$8,161	(1.3)	-\$515,984	(\$951)
120	OTERO	EAST OTERO	1,312	\$10,101,417	\$7,702	1,312	\$10,295,805	\$7,845	0.9	\$194,388	\$143
121	OTERO	ROCKY FORD	798	\$6,450,721	\$8,083	788	\$6,490,287	\$8,232	(9.7)	\$39,566	\$150
122	OTERO	MANZANOLA	136	\$1,840,587	\$13,524	133	\$1,842,511	\$13,874	(3.3)	\$1,923	\$351
123	OTERO	FOWLER	402	\$3,448,568	\$8,574	398	\$3,492,300	\$8,777	(4.3)	\$43,733	\$203
124	OTERO	CHERAW	203	\$2,349,759	\$11,575	201	\$2,379,924	\$11,840	(2.0)	\$30,166	\$265
125	OTERO	SWINK	368	\$3,284,270	\$8,915	367	\$3,333,930	\$9,079	(1.2)	\$49,660	\$164
126	OURAY	OURAY	175	\$2,403,231	\$13,709	175	\$2,438,178	\$13,956	(0.6)	\$34,946	\$247
127	OURAY	RIDGWAY	334	\$3,385,584	\$10,124	337	\$3,461,147	\$10,258	3.0	\$75,563	\$134
128	PARK	PLATTE CANYON	979	\$7,583,201	\$7,744	983	\$7,731,719	\$7,867	3.6	\$148,517	\$123
129	PARK	PARK	569	\$4,701,638	\$8,262	569	\$4,774,577	\$8,397	(0.5)	\$72,939	\$136
130	PHILLIPS	HOLYOKE	594	\$4,574,985	\$7,705	608	\$4,747,920	\$7,814	13.8	\$172,935	\$110
131	PHILLIPS	HAXTUN	300	\$2,725,857	\$9,086	302	\$2,782,308	\$9,219	1.8	\$56,452	\$133
132	PITKIN	ASPEN	1,667	\$15,726,554	\$9,432	1,667	\$15,969,587	\$9,579	(0.3)	\$243,033	\$147
133	PROWERS	GRANADA	202	\$2,269,646	\$11,214	201	\$2,298,517	\$11,453	(1.7)	\$28,871	\$239
134	PROWERS	LAMAR	1,526	\$11,200,956	\$7,340	1,509	\$11,276,890	\$7,474	(17.3)	\$75,934	\$134
135	PROWERS	HOLLY	275	\$2,608,838	\$9,483	274	\$2,652,615	\$9,681	(1.1)	\$43,777	\$198
136	PROWERS	WILEY	242	\$2,488,651	\$10,267	235	\$2,487,950	\$10,596	(7.6)	-\$701	\$329
137	PUEBLO	PUEBLO CITY	17,163	\$124,831,287	\$7,273	17,058	\$126,029,745	\$7,389	(105.4)	\$1,198,457	\$115
138	PUEBLO	PUEBLO RURAL	9,157	\$63,549,797	\$6,940	9,535	\$67,235,055	\$7,051	377.9	\$3,685,258	\$111

Appendix
School Finance Funding Comparison With HB 16-1422
FY 2016-17 vs FY 2015-16

			FY 2015-16 Under Current Law			FY 2016-17 with HB 16-1422			Year-over-Year Change from Current Law		
County	District		Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil
139	RIO BLANCO	MEEKER	646	\$4,892,779	\$7,579	645	\$4,968,655	\$7,707	(0.9)	\$75,877	\$128
140	RIO BLANCO	RANGELY	495	\$3,823,997	\$7,728	511	\$4,005,430	\$7,832	16.6	\$181,433	\$104
141	RIO GRANDE	DEL NORTE	470	\$3,754,260	\$7,988	448	\$3,690,421	\$8,234	(21.8)	-\$63,840	\$246
142	RIO GRANDE	MONTE VISTA	1,116	\$8,349,925	\$7,484	1,140	\$8,652,001	\$7,592	23.9	\$302,076	\$108
143	RIO GRANDE	SARGENT	440	\$3,480,869	\$7,907	434	\$3,520,435	\$8,108	(6.0)	\$39,566	\$200
144	ROUTT	HAYDEN	372	\$3,546,191	\$9,530	371	\$3,603,739	\$9,711	(1.0)	\$57,548	\$181
145	ROUTT	STEAMBOAT SPRINGS	2,471	\$18,069,597	\$7,314	2,642	\$19,609,244	\$7,424	171.0	\$1,539,646	\$109
146	ROUTT	SOUTH ROUTT	361	\$3,509,705	\$9,733	355	\$3,542,969	\$9,986	(5.8)	\$33,264	\$253
147	SAGUACHE	MOUNTAIN VALLEY	126	\$1,687,077	\$13,389	126	\$1,716,157	\$13,631	(0.1)	\$29,080	\$242
148	SAGUACHE	MOFFAT	196	\$2,602,081	\$13,310	193	\$2,624,622	\$13,578	(2.2)	\$22,540	\$268
149	SAGUACHE	CENTER	651	\$5,393,245	\$8,290	650	\$5,493,759	\$8,449	(0.4)	\$100,514	\$160
150	SAN JUAN	SILVERTON	67	\$1,049,606	\$15,596	70	\$1,111,160	\$15,784	3.1	\$61,554	\$188
151	SAN MIGUEL	TELLURIDE	896	\$8,719,612	\$9,736	944	\$9,265,721	\$9,812	48.7	\$546,109	\$76
152	SAN MIGUEL	NORWOOD	259	\$2,875,971	\$11,126	265	\$2,952,332	\$11,158	6.1	\$76,360	\$32
153	SEDGWICK	JULESBURG	632	\$4,576,857	\$7,246	627	\$4,609,098	\$7,352	(4.7)	\$32,241	\$106
154	SEDGWICK	PLATTE VALLEY	137	\$1,784,279	\$13,062	130	\$1,743,547	\$13,391	(6.4)	-\$40,732	\$329
155	SUMMIT	SUMMIT	3,295	\$25,021,296	\$7,594	3,375	\$26,008,872	\$7,705	80.5	\$987,576	\$111
156	TELLER	CRIPPLE CREEK	342	\$3,262,165	\$9,541	345	\$3,312,797	\$9,611	2.8	\$50,632	\$69
157	TELLER	WOODLAND PARK	2,437	\$17,072,058	\$7,006	2,385	\$16,986,801	\$7,124	(52.2)	-\$85,257	\$118
158	WASHINGTON	AKRON	338	\$3,149,918	\$9,317	335	\$3,184,480	\$9,512	(3.3)	\$34,562	\$195
159	WASHINGTON	ARICKAREE	105	\$1,433,162	\$13,688	105	\$1,460,400	\$13,935	0.1	\$27,238	\$247
160	WASHINGTON	OTIS	221	\$2,493,963	\$11,275	224	\$2,553,302	\$11,394	2.9	\$59,339	\$119
161	WASHINGTON	LONE STAR	107	\$1,496,786	\$13,976	107	\$1,525,391	\$14,256	(0.1)	\$28,605	\$280
162	WASHINGTON	WOODLIN	94	\$1,337,330	\$14,227	96	\$1,385,136	\$14,428	2.0	\$47,806	\$202
163	WELD	GILCREST	1,864	\$13,587,181	\$7,288	1,878	\$13,899,598	\$7,402	13.6	\$312,418	\$114
164	WELD	EATON	1,898	\$13,341,569	\$7,030	1,931	\$13,776,520	\$7,133	33.5	\$434,951	\$103
165	WELD	KEENESBURG	2,229	\$17,980,839	\$8,067	2,247	\$16,589,147	\$7,384	17.7	-\$1,391,692	(\$683)
166	WELD	WINDSOR	5,232	\$36,310,993	\$6,940	5,529	\$38,985,571	\$7,051	296.6	\$2,674,579	\$111
167	WELD	JOHNSTOWN	3,588	\$24,902,952	\$6,940	3,778	\$26,643,349	\$7,051	190.1	\$1,740,397	\$111
168	WELD	GREELEY	21,014	\$151,178,335	\$7,194	21,409	\$156,568,983	\$7,313	395.0	\$5,390,648	\$119
169	WELD	PLATTE VALLEY	1,129	\$9,512,511	\$8,423	1,129	\$8,528,468	\$7,556	(0.7)	-\$984,043	(\$867)
170	WELD	FT. LUPTON	2,229	\$16,991,597	\$7,622	2,213	\$16,969,233	\$7,668	(16.3)	-\$22,364	\$46
171	WELD	AULT-HIGHLAND	821	\$6,298,717	\$7,675	838	\$6,519,277	\$7,784	16.8	\$220,560	\$109
172	WELD	BRIGGSDALE	163	\$2,269,156	\$13,913	165	\$2,104,463	\$12,778	1.6	-\$164,693	(\$1,135)
173	WELD	PRAIRIE	191	\$2,543,175	\$13,287	194	\$2,420,109	\$12,468	2.7	-\$123,066	(\$819)
174	WELD	PAWNEE	83	\$1,227,091	\$14,784	85	\$1,260,622	\$14,919	1.5	\$33,531	\$134
175	YUMA	YUMA 1	776	\$6,311,688	\$8,133	743	\$6,119,075	\$8,236	(33.1)	-\$192,614	\$103
176	YUMA	WRAY RD-2	658	\$5,142,713	\$7,812	759	\$5,937,420	\$7,828	100.2	\$794,708	\$16
177	YUMA	IDALIA RJ-3	192	\$2,312,228	\$12,055	202	\$2,425,466	\$12,019	10.0	\$113,239	(\$36)
178	YUMA	LIBERTY J-4	69	\$1,040,955	\$15,086	69	\$1,060,974	\$15,354	0.1	\$20,019	\$268
STATE TOTAL			853,251	\$6,239,564,775	\$7,313	861,441	\$6,395,910,214	\$7,425	8,190	\$156,345,439	\$112