



Colorado
Legislative
Council
Staff

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MEMORANDUM

August 26, 2011

TO: Members of the General Assembly
FROM: Todd Herreid, Fiscal Director, 303-866-2633
SUBJECT: Financing of Public Schools for Fiscal Year 2011-12

Senate Bill 11-230 amends the Public School Finance Act of 1994 to provide funding for school districts in FY 2011-12. The bill was signed by the Governor on June 9, 2011, and became effective on that date. Senate Bill 11-209, the "Long Bill," appropriates most of the money distributed to school districts. Highlights of funding provided to school districts by the two bills follows. This memorandum also contains an appendix with estimates of school district funding in the current budget year.

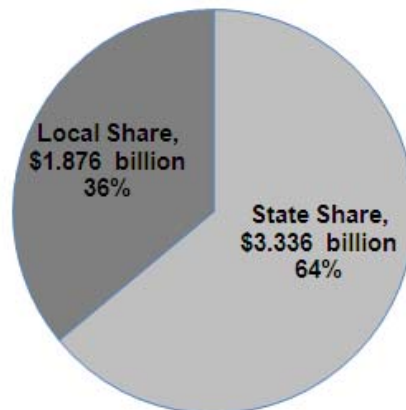
- ✍ The **school finance act** is expected to provide \$5.213 billion in total program funding to school districts in FY 2011-12. The state provides about 64 percent of this amount, or \$3.336 billion, while local property and specific ownership taxes are projected to provide the remainder.
- ✍ **School district funding** under the school finance act is expected to decrease by 4.2 percent, or about \$229 million in FY 2011-12. The decrease in funding is due to a \$143 million reduction in school district property taxes and the loss of \$216 million in federal funding for school finance. These reductions were partially offset by a year-over-year increase in state funding of \$130 million. The overall decrease in school funding is accomplished through the newly named "negative factor" to the school finance formula, which was previously called the budget stabilization factor.
- ✍ There is no longer a maintenance of effort (MOE) requirement for General Fund appropriations for school finance. Amendment 23 had required the **General Fund appropriation** for school finance to increase by at least 5 percent each year through FY 2010-11, whenever Colorado personal income grew by 4.5 percent or more in the applicable year.
- ✍ The increase in **base per pupil funding** reflects a 1.9 percent inflation rate as required by Amendment 23. The resulting base per pupil amount is \$5,634.77. FY 2011-12 is the first year that there is no longer a requirement to increase base funding by inflation *plus* 1 percent.

- ✍ The estimated *decrease* in **average per pupil funding** is 5.1 percent. The statewide average per pupil funding is estimated at \$6,468 in FY 2011-12, compared with \$6,813 in the prior year.
- ✍ Senate Bill 11-156 required that all of the General Fund surplus for FY 2010-11 be transferred to the State Education Fund. SB 11-230 subsequently specified that up to a maximum of \$67.5 million of the surplus in FY 2010-11 be transferred to the State Public School Fund, if certain conditions were met. The full transfer of \$67.5 million to the State Public School Fund will occur this fall and is intended to be available for appropriation during FY 2011-12 to address mid-year changes in pupil enrollment, at-risk student populations, property taxes, and specific ownership taxes. The various funds used to pay for school finance are described in more detail on page 4.

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 property taxes for operating purposes. In FY 2011-12, the act is expected to provide \$5.213 billion to school districts. The state currently provides about 64 percent of this amount while local sources provide 36 percent. Figure 1 presents the relative shares for state and local funding under SB 11-230.

Figure 1
State and Local Contributions to the School Finance Act, Fiscal Year 2011-12
(Total Funding: \$5.213 billion)



Because of the state's budget difficulties during the most recent economic recession, the school finance act now includes a negative factor, which sets a targeted level of state aid that meets budget balancing objectives for the General Fund and the State Education Fund. The negative factor is a percentage cut in school district funding that is determined annually by the General Assembly.

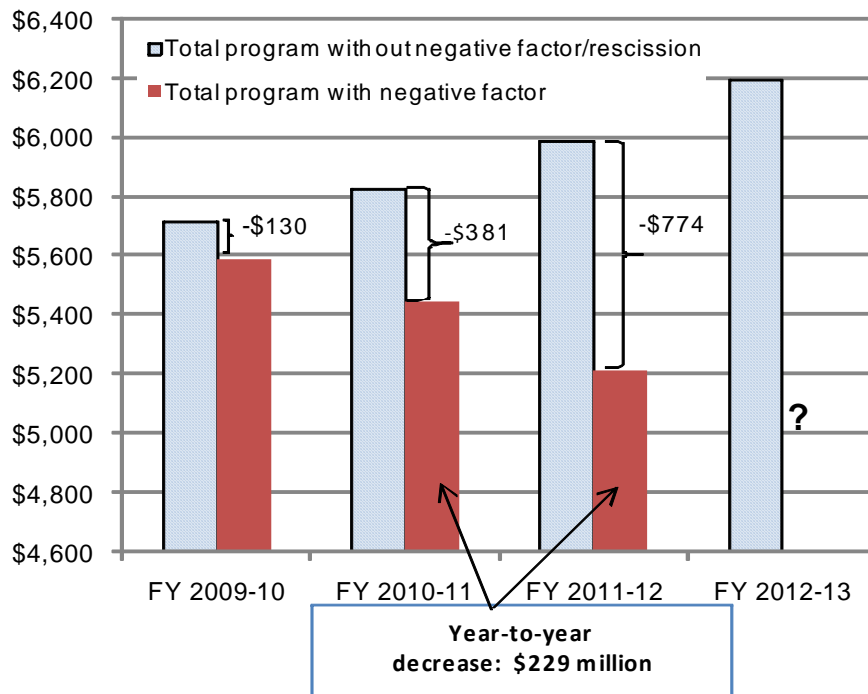
Based on the General Assembly's targeted funding reduction of \$776 million in FY 2011-12, the percentage cut was 12.97 percent for each school district. Without the negative factor, school finance funding would have been about \$6.0 billion. Seven school districts with limited state aid

were unable to implement the full 12.97 percent reduction, accounting for the slight difference between the targeted cut of \$776 million and the actual reduction of \$774 million. Low aid districts are described in more detail on page 5.

Figure 2 illustrates the level of total program funding for school districts over the last few years and the size of the negative factor. In the figure, there are two ways to view the outcome of the negative factor:

- the funding gap in any specific year shows the difference between total program funding before and after the imposition of the negative factor; and
- the year-to-year change in actual total program funding.

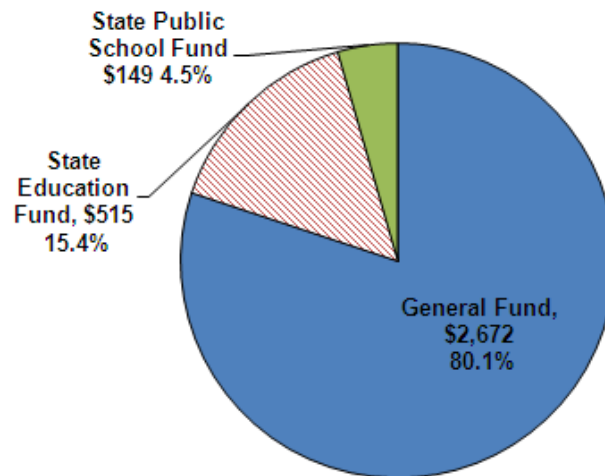
Figure 2
School Finance Appropriations Before and After Application of Negative Factor
(Dollars in millions)



As illustrated above, total program funding was cut \$774 million in FY 2011-12, compared with the level of funding without the negative factor in that year. On a year-over-year basis, the cut in school district funding was about \$229 million in FY 2011-12 compared with the prior year. Although SB 11-230 extended the application of the negative factor indefinitely, school finance funding in subsequent years is unknown because the bill did not specify either the targeted amount of school finance funding or the percentage reduction for the negative factor. School finance funding requirements without the negative factor are currently estimated at about \$6.2 billion in FY 2012-13.

State aid for schools is primarily paid from the state 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 80.1 percent of the \$3.336 billion in state aid for school finance in FY 2011-12. The State Education Fund provides the next largest share at 15.4 percent, while the State Public School Fund contributes the remaining 4.5 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 money earned on state school lands, 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 and amounts of money contributed by the three funds.

Figure 3
Sources of State Revenue for FY 2011-12 School Finance Appropriation
(Dollars in Millions)



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 2011-12. Senate Bill 11-230 implements that requirement. Inflation for calendar year 2010 was 1.9 percent, and Senate Bill 11-230 increased the statewide base by 1.9 percent, from \$5,529.71 in FY 2010-11 to \$5,634.77 in FY 2011-12. 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 is 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. The increase in the statewide base of 1.9 percent increases online and ASCENT per pupil funding from \$6,668 in the current budget year to \$6,795 in FY 2011-12, before application of the negative factor. After application of the negative factor, online and ASCENT per pupil funding was reduced to \$5,914 in FY 2011-12.

LOW STATE AID DISTRICTS

Seven school districts do not receive enough state aid to fully implement the 12.97 percent reduction in total program funding, as required by the negative factor. As a result, the total program cuts for those districts will be proportionately smaller — equal to the amount of state aid that the district currently receives. However, the reduction in state aid for these districts will be supplemented by the use of each district's total program mill levy to buydown some of the state aid the district receives for categorical programs. The aggregate funding change for these seven districts, including the loss of state aid for total program and categorical programs, is illustrated in Table 1. As indicated, the Clear Creek, West Grand, and Park school districts are expected to reach the targeted negative factor reduction of 12.97 percent with the reduction in state spending on categorical programs included. However, because of limited state aid for total program funding and categorical programs, the remaining four school districts are unable to achieve the targeted cut.

Table 1
SB11-230 Impact for Districts with Less Than 12.97 Percent State Aid for Total Program

County	District	State Aid for Total Program	State Funding for Categorical Programs	Total State Funding Change	% Change in State Funding
Clear Creek	Clear Creek	(\$658,789)	(\$253,475)	(\$912,264)	(12.97%)
Grand	West Grand	(\$490,907)	(\$18,033)	(\$508,940)	(12.97%)
Larimer	Estes Park	(\$699,547)	(\$351,252)	(\$1,050,799)	(12.03%)
Mesa	Debeque	(\$282)	(\$22)	(\$304)	(0.02%)
Park	Park	(\$395,871)	(\$176,367)	(\$572,238)	(12.97%)
Rio Blanco	Meeker	(\$15)	\$0	(\$15)	(0.00%)
Weld	Pawnee	(\$13)	\$0	(\$13)	(0.00%)
TOTAL		(\$2,245,424)	(\$799,149)	(\$3,044,573)	(9.53%)

CATEGORICAL PROGRAMS

Categorical programs provide funding for specific purposes or activities. Amendment 23 defines specific programs, including special education and transportation, among others, as categorical programs and requires that total state funding for these programs increase by at least inflation in FY 2011-12. Generally, funding for categorical programs is contained in the Long Bill. Substantive changes to the administration of categorical programs is contained in other legislation.

Table 2 shows the FY 2011-12 state appropriation for categorical programs. It also includes the dollar and percent change in the appropriation from FY 2010-11. Note that some of these programs, such as special education and English language proficiency, receive federal funds in addition to the amounts shown in the table.

Table 2
FY 2011-12 Appropriations for Categorical Programs

Categorical Program	FY 2011-12 Appropriation	FY 2010-11 Appropriation	Dollar Change	Percent Change
Special Education - Children with Disabilities	\$129,797,797	\$127,362,125	\$2,435,672	1.9%
English Language Proficiency	\$13,085,778	\$12,396,353	\$689,425	5.3%
Transportation	\$50,378,042	\$49,541,821	\$836,221	1.7%
Gifted and Talented	\$9,201,106	\$9,059,625	\$141,481	1.5%
Small Attendance Centers	\$959,379	\$959,379	\$0	0.0%
Expelled and At-Risk Student Services	\$7,493,560	\$7,493,560	\$0	0.0%
Vocational Education	\$23,584,498	\$23,296,124	\$288,374	1.2%
Comprehensive Health Education	\$1,005,396	\$1,005,396	\$0	0.0%
Total	\$235,505,556	\$231,114,383	\$4,391,173	1.9%

MISCELLANEOUS PROVISIONS OF THE SCHOOL FINANCE BILL

The remaining provisions of SB 11-230 address a variety of issues, summarized in the following bullet points.

- SB 11-230 decreases facility school funding by \$653,000 from the State Education Fund. The FY 2011-12 Long Bill includes an appropriation from the State Education Fund for facility school funding and assumes a per-day payment for a certain number of child-days, based on the total program amount under current law. Because SB 11-230 reduces total program funding, the per day payment rate for facility school funding was decreased. Facility schools are day treatment centers, residential child care facilities, or hospitals that serve students who are placed there by court order of are homeless.
- SB 11-230 decreases funding for the operation of the Colorado School of the Deaf and Blind (CSDB) by \$57,335, because of a reduction in the transfer from facility school funding to the CSDB. The General Fund appropriation for CSDB operations will need to increase by this amount, as the General Fund offsets any costs not supported by this transfer.

- SB 11-230 reduces hold-harmless full-day kindergarten funding by \$329,897, in FY 2011-12, from the State Education Fund. This is the result of the decrease in total program funding enacted by the bill. This funding allows districts to serve the same number of children in full-day kindergarten that they served in FY 2007-08.
- SB 11-230 extends a current requirement to divert certain moneys from the Public School Fund to the State Public School Fund to be used for school finance in FY 2011-12 and FY 2012-13. An estimated \$16 million in interest earnings and \$20 million in rents, royalties, and timber sales will be transferred annually to the State Public School Fund.
- SB 11-230 changed the timing for determining a school district's debt limit. For debt issued after June 1, 2011, a district's debt limit will be based on property assessments certified by the county assessor in the prior December, rather than the most recent assessment certified by the assessor.
- SB 11-230 also extended a previously expired requirement for Legislative Council Staff to calculate the interest differential on severance taxes paid monthly instead of quarterly. This does not affect the amount of school finance funding, however.

Appendix
School Finance Funding with Passage of Senate Bill 11-230
FY 2011-12 Compared with FY 2010-11

			FY 2010-11			FY 2011-12			Change			% Change
County	District	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Total Program	
1	ADAMS	MAPLETON	7,193	\$49,426,768	\$6,871	7,251	\$47,305,437	\$6,524	57	-\$2,121,331	-\$347	-4.3%
2	ADAMS	ADAMS 12 FIVE STAR	42,076	\$278,379,241	\$6,616	42,537	\$267,243,098	\$6,283	461	-\$11,136,143	-\$333	-4.0%
3	ADAMS	COMMERCE CITY	7,021	\$51,080,106	\$7,276	7,019	\$48,483,904	\$6,908	(2)	-\$2,596,202	-\$368	-5.1%
4	ADAMS	BRIGHTON	14,645	\$95,832,268	\$6,544	15,154	\$94,173,965	\$6,214	509	-\$1,658,303	-\$329	-1.7%
5	ADAMS	BENNETT	1,070	\$7,506,572	\$7,016	1,077	\$7,173,423	\$6,661	7	-\$333,148	-\$356	-4.4%
6	ADAMS	STRASBURG	957	\$6,695,957	\$6,994	964	\$6,392,668	\$6,635	6	-\$303,289	-\$359	-4.5%
7	ADAMS	WESTMINSTER	11,288	\$79,680,330	\$7,059	11,404	\$76,442,408	\$6,703	117	-\$3,237,922	-\$356	-4.1%
8	ALAMOSA	ALAMOSA	2,110	\$13,993,094	\$6,633	2,090	\$13,171,878	\$6,301	(19)	-\$821,216	-\$331	-5.9%
9	ALAMOSA	SANGRE DE CRISTO	304	\$2,713,286	\$8,919	300	\$2,552,293	\$8,513	(4)	-\$160,993	-\$406	-5.9%
10	ARAPAHOE	ENGLEWOOD	3,047	\$21,150,934	\$6,942	2,922	\$19,276,575	\$6,597	(125)	-\$1,874,359	-\$345	-8.9%
11	ARAPAHOE	SHERIDAN	1,496	\$11,816,663	\$7,900	1,500	\$11,253,848	\$7,501	5	-\$562,814	-\$399	-4.8%
12	ARAPAHOE	CHERRY CREEK	49,396	\$333,031,095	\$6,742	49,777	\$318,676,903	\$6,402	381	-\$14,354,192	-\$340	-4.3%
13	ARAPAHOE	LITTLETON	15,055	\$98,701,507	\$6,556	14,952	\$93,088,592	\$6,226	(102)	-\$5,612,916	-\$331	-5.7%
14	ARAPAHOE	DEER TRAIL	158	\$1,998,493	\$12,681	162	\$1,937,573	\$11,960	4	-\$60,921	-\$720	-3.0%
15	ARAPAHOE	AURORA	35,566	\$251,492,166	\$7,071	36,740	\$246,546,228	\$6,710	1,175	-\$4,945,938	-\$361	-2.0%
16	ARAPAHOE	BYERS	466	\$3,609,790	\$7,753	455	\$3,376,444	\$7,422	(11)	-\$233,346	-\$331	-6.5%
17	ARCHULETA	ARCHULETA	1,530	\$10,515,958	\$6,871	1,492	\$9,753,348	\$6,536	(38)	-\$762,610	-\$336	-7.3%
18	BACA	WALSH	155	\$1,777,021	\$11,457	154	\$1,674,453	\$10,908	(2)	-\$102,568	-\$549	-5.8%
19	BACA	PRITCHETT	64	\$860,415	\$13,465	63	\$808,358	\$12,770	(1)	-\$52,057	-\$695	-6.1%
20	BACA	SPRINGFIELD	272	\$2,452,671	\$9,017	270	\$2,323,634	\$8,600	(2)	-\$129,037	-\$417	-5.3%
21	BACA	VILAS	355	\$2,473,130	\$6,972	353	\$2,330,203	\$6,608	(2)	-\$142,928	-\$365	-5.8%
22	BACA	CAMPO	49	\$669,695	\$13,723	46	\$601,955	\$13,058	(3)	-\$67,740	-\$666	-10.1%
23	BENT	LAS ANIMAS	537	\$3,927,442	\$7,311	534	\$3,714,729	\$6,959	(3)	-\$212,713	-\$352	-5.4%
24	BENT	MCCLAVE	274	\$2,428,030	\$8,855	269	\$2,279,477	\$8,468	(5)	-\$148,553	-\$387	-6.1%
25	BOULDER	ST VRAIN	25,493	\$169,866,478	\$6,663	26,042	\$164,790,971	\$6,328	549	-\$5,075,507	-\$335	-3.0%
26	BOULDER	BOULDER	28,149	\$189,067,564	\$6,717	28,221	\$179,996,238	\$6,378	72	-\$9,071,327	-\$339	-4.8%
27	CHAFFEE	BUENA VISTA	921	\$6,439,306	\$6,989	912	\$6,062,610	\$6,648	(9)	-\$376,696	-\$340	-5.8%
28	CHAFFEE	SALIDA	1,075	\$7,269,470	\$6,765	1,075	\$6,906,627	\$6,424	1	-\$362,843	-\$341	-5.0%
29	CHEYENNE	KIT CARSON	105	\$1,301,994	\$12,376	104	\$1,225,028	\$11,768	(1)	-\$76,966	-\$609	-5.9%
30	CHEYENNE	CHEYENNE	184	\$2,014,569	\$10,967	175	\$1,850,100	\$10,602	(9)	-\$164,470	-\$364	-8.2%
31	CLEAR CREEK	CLEAR CREEK	918	\$6,991,900	\$7,616	904	\$6,376,809	\$7,055	(14)	-\$615,091	-\$561	-8.8%
32	CONEJOS	NORTH CONEJOS	1,075	\$7,329,906	\$6,820	1,050	\$6,808,155	\$6,485	(25)	-\$521,750	-\$336	-7.1%
33	CONEJOS	SANFORD	324	\$2,786,008	\$8,599	321	\$2,627,160	\$8,187	(3)	-\$158,847	-\$412	-5.7%
34	CONEJOS	SOUTH CONEJOS	266	\$2,539,970	\$9,552	255	\$2,373,680	\$9,298	(11)	-\$166,291	-\$255	-6.5%
35	COSTILLA	CENTENNIAL	232	\$2,418,249	\$10,437	228	\$2,274,857	\$9,982	(4)	-\$143,392	-\$455	-5.9%
36	COSTILLA	SIERRA GRANDE	260	\$2,525,608	\$9,710	253	\$2,368,236	\$9,353	(7)	-\$157,372	-\$357	-6.2%
37	CROWLEY	CROWLEY	497	\$3,713,698	\$7,466	556	\$3,890,761	\$6,995	59	\$177,062	-\$471	4.8%
38	CUSTER	WESTCLIFFE	466	\$3,438,188	\$7,386	452	\$3,202,950	\$7,091	(14)	-\$235,238	-\$295	-6.8%
39	DELTA	DELTA	5,106	\$33,081,718	\$6,480	5,077	\$31,232,917	\$6,152	(28)	-\$1,848,801	-\$328	-5.6%
40	DENVER	DENVER	72,770	\$526,320,775	\$7,233	74,596	\$512,253,118	\$6,867	1,826	-\$14,067,657	-\$366	-2.7%
41	DOLORES	DOLORES	272	\$2,613,685	\$9,602	276	\$2,492,510	\$9,047	3	-\$121,175	-\$555	-4.6%
42	DOUGLAS	DOUGLAS	57,946	\$379,057,950	\$6,542	59,300	\$368,367,849	\$6,212	1,354	-\$10,690,101	-\$330	-2.8%

Appendix
School Finance Funding with Passage of Senate Bill 11-230
FY 2011-12 Compared with FY 2010-11

			FY 2010-11			FY 2011-12			Change			% Change
County	District	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Total Program	
43	EAGLE	EAGLE	6,040	\$42,874,662	\$7,098	6,049	\$40,775,334	\$6,741	9	-\$2,099,329	-\$357	-4.9%
44	ELBERT	ELIZABETH	2,636	\$17,516,571	\$6,644	2,568	\$16,209,696	\$6,312	(68)	-\$1,306,875	-\$332	-7.5%
45	ELBERT	KIOWA	346	\$3,086,656	\$8,929	343	\$2,916,085	\$8,512	(3)	-\$170,571	-\$417	-5.5%
46	ELBERT	BIG SANDY	305	\$2,880,697	\$9,445	313	\$2,781,628	\$8,890	8	-\$99,068	-\$555	-3.4%
47	ELBERT	ELBERT	234	\$2,460,416	\$10,519	227	\$2,302,826	\$10,145	(7)	-\$157,590	-\$374	-6.4%
48	ELBERT	AGATE	51	\$737,095	\$14,481	45	\$631,583	\$13,942	(6)	-\$105,513	-\$539	-14.3%
49	EL PASO	CALHAN	605	\$4,578,334	\$7,571	597	\$4,298,182	\$7,201	(8)	-\$280,153	-\$370	-6.1%
50	EL PASO	HARRISON	10,358	\$71,753,641	\$6,927	10,332	\$67,946,698	\$6,576	(26)	-\$3,806,943	-\$351	-5.3%
51	EL PASO	WIDEFIELD	8,357	\$54,004,854	\$6,463	8,388	\$51,479,976	\$6,137	32	-\$2,524,878	-\$325	-4.7%
52	EL PASO	FOUNTAIN	7,077	\$45,734,644	\$6,463	7,291	\$44,745,221	\$6,137	214	-\$989,423	-\$325	-2.2%
53	EL PASO	COLORADO SPRINGS	30,018	\$199,995,544	\$6,662	29,951	\$189,562,368	\$6,329	(67)	-\$10,433,177	-\$333	-5.2%
54	EL PASO	CHEYENNE MOUNTAIN	4,440	\$28,694,017	\$6,463	4,394	\$26,964,972	\$6,137	(47)	-\$1,729,045	-\$325	-6.0%
55	EL PASO	MANITOU SPRINGS	1,344	\$9,249,652	\$6,884	1,341	\$8,768,327	\$6,538	(3)	-\$481,325	-\$346	-5.2%
56	EL PASO	ACADEMY	21,889	\$141,449,108	\$6,462	22,212	\$136,317,778	\$6,137	324	-\$5,131,330	-\$325	-3.6%
57	EL PASO	ELLCOTT	935	\$6,853,180	\$7,329	952	\$6,605,441	\$6,940	17	-\$247,740	-\$389	-3.6%
58	EL PASO	PEYTON	664	\$4,908,805	\$7,388	669	\$4,692,282	\$7,011	5	-\$216,524	-\$378	-4.4%
59	EL PASO	HANOVER	259	\$2,610,898	\$10,073	242	\$2,411,221	\$9,980	(18)	-\$199,677	-\$93	-7.6%
60	EL PASO	LEWIS-PALMER	5,636	\$36,420,075	\$6,463	5,646	\$34,649,697	\$6,137	10	-\$1,770,377	-\$325	-4.9%
61	EL PASO	FALCON	14,028	\$90,656,290	\$6,463	14,430	\$88,563,070	\$6,137	402	-\$2,093,221	-\$325	-2.3%
62	EL PASO	EDISON	217	\$2,282,570	\$10,538	237	\$2,182,508	\$9,201	21	-\$100,062	-\$1,337	-4.4%
63	EL PASO	MIAMI-YODER	320	\$2,892,460	\$9,047	309	\$2,691,470	\$8,702	(10)	-\$200,989	-\$346	-6.9%
64	FREMONT	CANON CITY	3,805	\$24,587,670	\$6,463	3,760	\$23,075,657	\$6,137	(45)	-\$1,512,013	-\$325	-6.1%
65	FREMONT	FLORENCE	1,661	\$10,913,356	\$6,572	1,633	\$10,208,267	\$6,251	(28)	-\$705,089	-\$321	-6.5%
66	FREMONT	COTOPAXI	217	\$2,295,523	\$10,564	210	\$2,141,199	\$10,201	(7)	-\$154,324	-\$363	-6.7%
67	GARFIELD	ROARING FORK	5,320	\$37,507,922	\$7,050	5,295	\$35,443,728	\$6,694	(25)	-\$2,064,193	-\$356	-5.5%
68	GARFIELD	RIFLE	4,804	\$31,652,720	\$6,589	4,857	\$30,391,738	\$6,257	53	-\$1,260,982	-\$332	-4.0%
69	GARFIELD	PARACHUTE	1,174	\$8,289,061	\$7,060	1,141	\$7,659,045	\$6,714	(33)	-\$630,016	-\$346	-7.6%
70	GILPIN	GILPIN	332	\$3,047,375	\$9,182	337	\$2,917,965	\$8,672	5	-\$129,410	-\$510	-4.2%
71	GRAND	WEST GRAND	457	\$3,888,540	\$8,505	446	\$3,434,157	\$7,700	(11)	-\$454,382	-\$805	-11.7%
72	GRAND	EAST GRAND	1,330	\$9,002,440	\$6,767	1,305	\$8,393,006	\$6,430	(25)	-\$609,435	-\$336	-6.8%
73	GUNNISON	GUNNISON	1,731	\$11,768,945	\$6,800	1,724	\$11,127,632	\$6,453	(6)	-\$641,313	-\$347	-5.4%
74	HINSDALE	HINSDALE	84	\$1,172,610	\$13,910	84	\$1,106,793	\$13,223	(1)	-\$65,817	-\$687	-5.6%
75	HUERFANO	HUERFANO	589	\$4,313,246	\$7,321	574	\$3,999,564	\$6,963	(15)	-\$313,682	-\$357	-7.3%
76	HUERFANO	LA VETA	246	\$2,311,422	\$9,385	235	\$2,158,024	\$9,175	(11)	-\$153,398	-\$209	-6.6%
77	JACKSON	NORTH PARK	197	\$2,199,940	\$11,190	192	\$2,060,050	\$10,741	(5)	-\$139,890	-\$449	-6.4%
78	JEFFERSON	JEFFERSON	81,192	\$538,903,110	\$6,637	80,923	\$509,995,711	\$6,302	(269)	-\$28,907,399	-\$335	-5.4%
79	KIOWA	EADS	176	\$1,879,614	\$10,710	172	\$1,762,226	\$10,234	(3)	-\$117,389	-\$476	-6.2%
80	KIOWA	PLAINVIEW	78	\$1,010,946	\$12,928	79	\$962,849	\$12,266	0	-\$48,096	-\$662	-4.8%
81	KIT CARSON	ARRIBA-FLAGLER	155	\$1,763,411	\$11,355	151	\$1,641,463	\$10,878	(4)	-\$121,947	-\$477	-6.9%
82	KIT CARSON	HI PLAINS	110	\$1,330,921	\$12,143	108	\$1,250,670	\$11,580	(2)	-\$80,251	-\$563	-6.0%
83	KIT CARSON	STRATTON	199	\$2,065,993	\$10,382	189	\$1,900,294	\$10,076	(10)	-\$165,699	-\$306	-8.0%
84	KIT CARSON	BETHUNE	121	\$1,485,748	\$12,320	120	\$1,405,434	\$11,702	(0)	-\$80,314	-\$617	-5.4%

Appendix
School Finance Funding with Passage of Senate Bill 11-230
FY 2011-12 Compared with FY 2010-11

			FY 2010-11			FY 2011-12			Change			% Change
County	District	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Total Program	
85	KIT CARSON	BURLINGTON	737	\$5,014,255	\$6,803	741	\$4,782,326	\$6,455	4	-\$231,929	-\$348	-4.6%
86	LAKE	LAKE	1,085	\$7,907,878	\$7,288	1,079	\$7,469,800	\$6,925	(6)	-\$438,077	-\$363	-5.5%
87	LA PLATA	DURANGO	4,635	\$31,014,920	\$6,692	4,639	\$29,458,213	\$6,350	4	-\$1,556,707	-\$342	-5.0%
88	LA PLATA	BAYFIELD	1,336	\$9,382,563	\$7,021	1,358	\$9,043,761	\$6,661	21	-\$338,802	-\$360	-3.6%
89	LA PLATA	IGNACIO	779	\$5,850,422	\$7,511	765	\$5,469,707	\$7,147	(14)	-\$380,714	-\$364	-6.5%
90	LARIMER	POUDRE	26,303	\$169,838,652	\$6,457	26,731	\$163,910,839	\$6,132	429	-\$5,927,813	-\$325	-3.5%
91	LARIMER	THOMPSON	14,471	\$93,517,291	\$6,463	14,455	\$88,718,348	\$6,137	(15)	-\$4,798,943	-\$325	-5.1%
92	LARIMER	ESTES PARK	1,155	\$8,189,752	\$7,093	1,126	\$8,034,384	\$7,133	(28)	-\$155,368	\$40	-1.9%
93	LAS ANIMAS	TRINIDAD	1,452	\$9,943,178	\$6,847	1,439	\$9,378,266	\$6,518	(13)	-\$564,912	-\$329	-5.7%
94	LAS ANIMAS	PRIMERO	206	\$2,176,143	\$10,564	205	\$2,058,794	\$10,048	(1)	-\$117,350	-\$516	-5.4%
95	LAS ANIMAS	HOEHNE	326	\$2,788,804	\$8,552	324	\$2,637,005	\$8,146	(2)	-\$151,799	-\$406	-5.4%
96	LAS ANIMAS	AGUILAR	123	\$1,500,295	\$12,188	116	\$1,366,644	\$11,792	(7)	-\$133,651	-\$396	-8.9%
97	LAS ANIMAS	BRANSON	436	\$2,828,471	\$6,481	402	\$2,489,268	\$6,188	(34)	-\$339,203	-\$294	-12.0%
98	LAS ANIMAS	KIM	57	\$733,454	\$12,868	57	\$700,364	\$12,223	0	-\$33,090	-\$645	-4.5%
99	LINCOLN	GENOA-HUGO	171	\$1,928,866	\$11,287	164	\$1,786,333	\$10,872	(7)	-\$142,532	-\$414	-7.4%
100	LINCOLN	LIMON	462	\$3,448,422	\$7,464	452	\$3,236,731	\$7,159	(10)	-\$211,691	-\$305	-6.1%
101	LINCOLN	KARVAL	233	\$1,676,968	\$7,194	244	\$1,640,080	\$6,714	11	-\$36,888	-\$480	-2.2%
102	LOGAN	VALLEY	2,337	\$15,104,045	\$6,464	2,317	\$14,224,993	\$6,140	(20)	-\$879,052	-\$324	-5.8%
103	LOGAN	FRENCHMAN	188	\$2,061,882	\$10,973	188	\$1,960,287	\$10,410	0	-\$101,595	-\$563	-4.9%
104	LOGAN	BUFFALO	309	\$2,739,655	\$8,875	308	\$2,594,655	\$8,438	(1)	-\$145,001	-\$437	-5.3%
105	LOGAN	PLATEAU	161	\$1,904,932	\$11,825	163	\$1,824,550	\$11,187	2	-\$80,382	-\$638	-4.2%
106	MESA	DEBEQUE	138	\$1,675,212	\$12,183	128	\$1,731,975	\$13,542	(10)	\$56,763	\$1,358	3.4%
107	MESA	PLATEAU VALLEY	465	\$3,438,258	\$7,396	459	\$3,227,400	\$7,033	(6)	-\$210,858	-\$363	-6.1%
108	MESA	MESA VALLEY	21,462	\$138,698,734	\$6,463	21,459	\$131,701,551	\$6,137	(3)	-\$6,997,183	-\$325	-5.0%
109	MINERAL	CREEDE	106	\$1,383,992	\$13,081	96	\$1,213,854	\$12,631	(10)	-\$170,138	-\$450	-12.3%
110	MOFFAT	MOFFAT	2,267	\$14,652,690	\$6,463	2,250	\$13,806,237	\$6,137	(18)	-\$846,453	-\$325	-5.8%
111	MONTEZUMA	MONTEZUMA	2,873	\$18,739,138	\$6,522	2,846	\$17,614,564	\$6,190	(28)	-\$1,124,574	-\$332	-6.0%
112	MONTEZUMA	DOLORES	665	\$4,799,221	\$7,219	651	\$4,475,561	\$6,875	(14)	-\$323,660	-\$344	-6.7%
113	MONTEZUMA	MANCOS	375	\$3,172,411	\$8,467	365	\$2,966,322	\$8,136	(10)	-\$206,089	-\$331	-6.5%
114	MONTROSE	MONTROSE	6,078	\$41,169,880	\$6,774	6,043	\$38,857,118	\$6,430	(35)	-\$2,312,762	-\$344	-5.6%
115	MONTROSE	WEST END	315	\$3,037,041	\$9,651	319	\$2,911,214	\$9,120	5	-\$125,827	-\$530	-4.1%
116	MORGAN	BRUSH	1,445	\$10,061,769	\$6,964	1,428	\$9,452,342	\$6,618	(17)	-\$609,428	-\$345	-6.1%
117	MORGAN	FT. MORGAN	3,003	\$20,711,786	\$6,896	3,016	\$19,755,219	\$6,550	13	-\$956,567	-\$346	-4.6%
118	MORGAN	WELDON	201	\$2,236,774	\$11,128	205	\$2,149,892	\$10,482	4	-\$86,882	-\$646	-3.9%
119	MORGAN	WIGGINS	511	\$3,879,204	\$7,597	499	\$3,611,210	\$7,233	(11)	-\$267,993	-\$365	-6.9%
120	OTERO	EAST OTERO	1,365	\$9,621,541	\$7,047	1,329	\$8,913,576	\$6,706	(36)	-\$707,965	-\$341	-7.4%
121	OTERO	ROCKY FORD	812	\$6,022,735	\$7,414	808	\$5,692,261	\$7,046	(4)	-\$330,474	-\$369	-5.5%
122	OTERO	MANZANOLA	184	\$2,125,919	\$11,554	177	\$1,976,025	\$11,145	(7)	-\$149,894	-\$409	-7.1%
123	OTERO	FOWLER	416	\$3,228,718	\$7,756	415	\$3,061,581	\$7,376	(1)	-\$167,137	-\$380	-5.2%
124	OTERO	CHERAW	201	\$2,176,760	\$10,851	200	\$2,065,292	\$10,311	(0)	-\$111,468	-\$540	-5.1%
125	OTERO	SWINK	366	\$3,030,731	\$8,274	366	\$2,876,680	\$7,860	(0)	-\$154,051	-\$414	-5.1%
126	OURAY	OURAY	231	\$2,617,734	\$11,332	218	\$2,414,873	\$11,067	(13)	-\$202,861	-\$265	-7.7%

Appendix
School Finance Funding with Passage of Senate Bill 11-230
FY 2011-12 Compared with FY 2010-11

			FY 2010-11			FY 2011-12			Change			% Change
County	District	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Funded Pupil Count	Total Program Funding	Per Pupil Funding	Total Program	
127	OURAY	RIDGWAY	335	\$3,151,187	\$9,407	331	\$2,972,256	\$8,969	(4)	-\$178,931	-\$438	-5.7%
128	PARK	PLATTE CANYON	1,163	\$8,252,513	\$7,098	1,132	\$7,640,374	\$6,751	(31)	-\$612,139	-\$346	-7.4%
129	PARK	PARK	535	\$4,419,786	\$8,257	523	\$4,017,365	\$7,677	(12)	-\$402,422	-\$580	-9.1%
130	PHILLIPS	HOLYOKE	578	\$4,166,395	\$7,208	575	\$3,934,387	\$6,848	(4)	-\$232,008	-\$360	-5.6%
131	PHILLIPS	HAXTUN	292	\$2,508,448	\$8,588	287	\$2,350,049	\$8,197	(5)	-\$158,399	-\$391	-6.3%
132	PITKIN	ASPEN	1,649	\$15,324,200	\$9,295	1,666	\$13,911,518	\$8,351	17	-\$1,412,682	-\$943	-9.2%
133	PROWERS	GRANADA	232	\$2,299,145	\$9,897	229	\$2,158,522	\$9,434	(4)	-\$140,623	-\$463	-6.1%
134	PROWERS	LAMAR	1,581	\$10,748,417	\$6,797	1,578	\$10,180,741	\$6,453	(4)	-\$567,675	-\$344	-5.3%
135	PROWERS	HOLLY	277	\$2,423,719	\$8,737	272	\$2,285,317	\$8,390	(5)	-\$138,403	-\$348	-5.7%
136	PROWERS	WILEY	239	\$2,305,564	\$9,643	237	\$2,153,801	\$9,095	(2)	-\$151,763	-\$547	-6.6%
137	PUEBLO	PUEBLO CITY	17,235	\$116,045,462	\$6,733	17,212	\$110,010,871	\$6,392	(23)	-\$6,034,591	-\$342	-5.2%
138	PUEBLO	PUEBLO RURAL	8,511	\$55,002,036	\$6,463	8,476	\$52,019,963	\$6,137	(35)	-\$2,982,073	-\$325	-5.4%
139	RIO BLANCO	MEEKER	638	\$4,788,111	\$7,500	628	\$4,809,368	\$7,655	(10)	\$21,257	\$154	0.4%
140	RIO BLANCO	RANGELY	454	\$3,259,268	\$7,176	448	\$3,078,510	\$6,869	(6)	-\$180,759	-\$307	-5.5%
141	RIO GRANDE	DEL NORTE	588	\$4,263,457	\$7,247	580	\$3,991,498	\$6,883	(8)	-\$271,959	-\$364	-6.4%
142	RIO GRANDE	MONTE VISTA	1,135	\$7,783,222	\$6,858	1,120	\$7,297,978	\$6,517	(15)	-\$485,244	-\$341	-6.2%
143	RIO GRANDE	SARGENT	477	\$3,465,166	\$7,261	484	\$3,336,418	\$6,889	7	-\$128,748	-\$372	-3.7%
144	ROUTT	HAYDEN	407	\$3,449,107	\$8,474	398	\$3,237,563	\$8,141	(9)	-\$211,544	-\$334	-6.1%
145	ROUTT	STEAMBOAT SPRINGS	2,180	\$14,875,955	\$6,823	2,200	\$14,241,240	\$6,472	20	-\$634,715	-\$350	-4.3%
146	ROUTT	SOUTH ROUTT	389	\$3,597,108	\$9,240	383	\$3,188,342	\$8,327	(6)	-\$408,766	-\$913	-11.4%
147	SAGUACHE	MOUNTAIN VALLEY	120	\$1,484,194	\$12,420	117	\$1,388,096	\$11,874	(3)	-\$96,098	-\$546	-6.5%
148	SAGUACHE	MOFFAT	202	\$2,381,657	\$11,808	200	\$2,248,601	\$11,271	(2)	-\$133,056	-\$537	-5.6%
149	SAGUACHE	CENTER	568	\$4,352,380	\$7,660	577	\$4,160,686	\$7,207	9	-\$191,694	-\$453	-4.4%
150	SAN JUAN	SILVERTON	66	\$960,842	\$14,580	68	\$939,374	\$13,794	2	-\$21,468	-\$786	-2.2%
151	SAN MIGUEL	TELLURIDE	678	\$6,349,016	\$9,360	688	\$6,101,347	\$8,875	9	-\$247,669	-\$486	-3.9%
152	SAN MIGUEL	NORWOOD	262	\$2,647,838	\$10,122	257	\$2,491,087	\$9,682	(4)	-\$156,751	-\$440	-5.9%
153	SEDGWICK	JULESBURG	1,773	\$11,463,628	\$6,467	2,142	\$13,131,040	\$6,129	370	\$1,667,412	-\$338	14.5%
154	SEDGWICK	PLATTE VALLEY	122	\$1,534,036	\$12,574	122	\$1,454,465	\$11,951	(0)	-\$79,571	-\$623	-5.2%
155	SUMMIT	SUMMIT	2,924	\$21,694,282	\$7,419	2,971	\$19,983,759	\$6,727	46	-\$1,710,523	-\$692	-7.9%
156	TELLER	CRIPPLE CREEK	442	\$3,405,853	\$7,704	417	\$3,157,937	\$7,580	(26)	-\$247,916	-\$124	-7.3%
157	TELLER	WOODLAND PARK	2,736	\$17,760,742	\$6,492	2,663	\$16,426,954	\$6,170	(73)	-\$1,333,788	-\$322	-7.5%
158	WASHINGTON	AKRON	388	\$3,157,575	\$8,142	372	\$2,931,957	\$7,886	(16)	-\$225,618	-\$256	-7.1%
159	WASHINGTON	ARICKAREE	102	\$1,309,827	\$12,829	102	\$1,239,933	\$12,192	(0)	-\$69,895	-\$637	-5.3%
160	WASHINGTON	OTIS	194	\$2,124,100	\$10,926	191	\$1,991,525	\$10,449	(4)	-\$132,575	-\$478	-6.2%
161	WASHINGTON	LONE STAR	107	\$1,375,822	\$12,906	105	\$1,292,080	\$12,294	(2)	-\$83,742	-\$613	-6.1%
162	WASHINGTON	WOODLIN	101	\$1,297,895	\$12,889	105	\$1,270,467	\$12,158	4	-\$27,428	-\$731	-2.1%
163	WELD	GILCREST	1,858	\$12,718,504	\$6,846	1,845	\$11,995,782	\$6,501	(13)	-\$722,722	-\$345	-5.7%
164	WELD	EATON	1,736	\$11,453,866	\$6,599	1,787	\$11,166,304	\$6,250	51	-\$287,562	-\$348	-2.5%
165	WELD	KEENESBURG	2,150	\$14,282,525	\$6,643	2,194	\$13,807,022	\$6,294	44	-\$475,503	-\$349	-3.3%
166	WELD	WINDSOR	4,127	\$26,669,925	\$6,463	4,074	\$25,002,823	\$6,137	(53)	-\$1,667,103	-\$325	-6.3%
167	WELD	JOHNSTOWN	2,958	\$19,113,188	\$6,463	3,056	\$18,753,652	\$6,137	98	-\$359,537	-\$325	-1.9%
168	WELD	GREELEY	18,574	\$123,947,916	\$6,673	18,879	\$119,622,811	\$6,336	305	-\$4,325,105	-\$337	-3.5%

Appendix
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169	WELD	PLATTE VALLEY	1,111	\$7,655,312	\$6,894	1,149	\$7,519,744	\$6,544	39	-\$135,568	-\$350	-1.8%
170	WELD	FT. LUPTON	2,249	\$15,664,894	\$6,966	2,223	\$14,738,794	\$6,630	(26)	-\$926,101	-\$336	-5.9%
171	WELD	AULT-HIGHLAND	845	\$6,104,712	\$7,228	849	\$5,822,484	\$6,857	5	-\$282,229	-\$371	-4.6%
172	WELD	BRIGGS DALE	145	\$1,765,193	\$12,140	148	\$1,697,284	\$11,476	3	-\$67,909	-\$664	-3.8%
173	WELD	PRAIRIE	166	\$1,925,722	\$11,629	168	\$1,844,773	\$10,994	2	-\$80,949	-\$635	-4.2%
174	WELD	PAWNEE	98	\$1,260,780	\$12,918	92	\$1,312,150	\$14,232	(5)	\$51,370	\$1,314	4.1%
175	YUMA	YUMA 1	792	\$5,909,567	\$7,463	808	\$5,707,185	\$7,067	16	-\$202,382	-\$396	-3.4%
176	YUMA	WRAY RD-2	657	\$4,786,774	\$7,287	652	\$4,513,951	\$6,923	(5)	-\$272,824	-\$364	-5.7%
177	YUMA	IDALIA RJ-3	135	\$1,686,596	\$12,475	133	\$1,582,598	\$11,899	(2)	-\$103,998	-\$576	-6.2%
178	YUMA	LIBERTY J-4	84	\$1,178,177	\$14,076	83	\$1,108,040	\$13,415	(1)	-\$70,136	-\$662	-6.0%
**STATE		TOTAL	798,677	\$5,441,603,049	\$6,813	805,891	\$5,212,694,674	\$6,468	7,214	-\$228,908,374	-\$345	-4.2%