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HB 19-1262

**REVISED
FISCAL NOTE**

(replaces fiscal note dated March 26, 2019)

Drafting Number: LLS 19-0970
Prime Sponsors: Rep. Wilson; McLachlan
Sen. Bridges

Date: April 11, 2019
Bill Status: House Appropriations
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Bill Topic: STATE FUNDING FOR FULL-DAY KINDERGARTEN

Summary of Fiscal Impact:

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input checked="" type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> School District
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

This bill provides funding for full-day kindergarten educational programs through the school finance formula. The bill will result in an annual increase in state expenditures related to school finance for school districts and charter schools.

Appropriation Summary: For FY 2019-20, the bill requires a General Fund appropriation of \$183,722,505 and a cash fund appropriation reduction of \$8,939,591 from the State Education Fund.

Fiscal Note Status: This fiscal note reflects the introduced bill and has been updated to reflect new information.

**Table 1
State Fiscal Impacts Under House Bill 19-1262**

		FY 2019-20	FY 2020-21
Revenue	Total	-	-
Expenditures	General Fund	\$183,722,505	\$193,536,408
	Cash Funds - State Ed Fund	(8,939,591)	(8,939,591)
	Total	\$174,782,914	\$184,596,817
Transfers		-	-
TABOR Refund		-	-

Summary of Legislation

Under current law, the school finance formula provides funding for half-day kindergarten programs plus an additional amount of supplemental kindergarten funding. Beginning with FY 2019-20, this bill provides funding through the school finance formula for full-day kindergarten (FDK) educational programs. Students that choose to stay enrolled in FDK programs will be funded at the same amount (1.0 FTE) as students enrolled full-time in other grades. Students enrolled in half-day kindergarten programs will continue to be funded as a half-day student (0.5 FTE) plus the existing amount of supplemental kindergarten funding (0.08 FTE), for a total of 0.58 FTE.

Current full day kindergarten hold-harmless funding. Under current law, 60 school districts get supplemental funding under a separate line item for FDK hold-harmless funding. This bill repeals this line item and supplemental funding.

Prohibition of FDK fees. Under current law, many school districts charge fees for students enrolled in FDK to supplement program funding. This bill prohibits school districts and charter schools providing FDK from charging any fees for attending kindergarten that are not routinely charged for students enrolled in other grades.

Prohibition of ECARE slots for kindergarten. Under current law, a school district may use a half-day preschool (ECARE) slot to enroll a child in FDK. This bill prohibits using a preschool position to enroll a child in FDK. School districts that used preschool slots in this manner in FY 2018-19 will retain those slots in FY 2019-20 and thereafter, as long as the district fills the slots with preschool students.

Phase-in Plan for FDK. While the bill does not require school districts to offer FDK programs, it directs any district not offering such a program by FY 2019-20 to submit a plan to the CDE addressing how it could phase-in a FDK program.

Expansion of charter school programs. If a charter school seeks to expand an existing half-day kindergarten educational program to full day, it must notify its authorizer and amend its charter contract, if necessary. If the authorizer objects to program expansion, the school and authorizer must negotiate a change to the charter contract. If the parties cannot agree, the school may appeal the issue to the State Board of Education (SBE) for a determination. Any renegotiation of the school's contract is limited to the expansion of the kindergarten program.

State Expenditures

The bill is expected to increase state expenditures by \$174.8 million in FY 2019-20 and \$184.6 million in FY 2020-21.

Total Program Funding. By funding kindergarten students at 1.0 FTE instead of the current 0.58 FTE funding level, House Bill 19-1262 increases the statewide funded pupil count. It should be noted that the bill does not require students to enroll in FDK, only that funding be increased for those students that choose to enroll in FDK. Thus, the actual funding increases will depend on the increase in funded pupil count, which in turn will depend on the utilization rate of the FDK option. In FY 2018-19, about 81 percent of kindergarten students statewide are enrolled in FDK programs. Table 2 presents estimates of increases in funded pupil count, total program funding, and required state aid for FY 2019-20 for four different utilization rates above the current 81 percent, assuming the budget stabilization factor remains at its current level of \$672.4 million.

Table 2
Changes in Pupil Count, Total Program, and State Aid Under House Bill 19-1262

Utilization Rate	Funded Pupil Count	Total Program (in millions)	State Aid (in millions)
100%	25,896	\$220.6	\$214.1
95%	24,702	\$210.3	\$203.8
90%	23,508	\$200.0	\$193.5
85%	22,367	\$190.2	\$183.7

Implementation of a FDK program that increases funding levels from 0.58 to 1.0 student will likely increase participation in FDK. This fiscal note assumes a utilization rate of 85 percent in FY 2019-20, rising to a rate of 90 percent in FY 2020-21 and beyond. Based on an increase in the funded pupil count of 22,367 students, the fiscal note estimates total program funding will increase by \$190.2 million in FY 2019-20 compared with current law. State expenditures for school finance and local funding will increase by \$183.7 million and \$6.5 million, respectively assuming the budget stabilization factor remains at its current level of \$672.4 million. Table 3 shows the estimate of school finance funding in FY 2019-20 under House Bill 19-1262, relative to current law. Appendix A details the funding changes that occur at the school district level as a result of this bill.

Table 3
Funding Changes Under House Bill 19-1262

	Pupil Count	Per Pupil Funding	Total Program Funding	State Aid	Local Share
FY 19-20 (Current Law)	872,202	\$8,362	\$7,293,027,118	\$4,441,968,291	\$2,851,058,828
FY 19-20 (HB19-1262)	894,569	\$8,365	\$7,483,199,086	\$4,625,690,795	\$2,857,508,291
Percent Change	2.56%	0.04%	2.61%	4.14%	0.23%
Increase	22,367	\$3	\$190,171,968	\$183,722,504	\$6,449,463

In FY 2020-21, total program funding is expected to increase by about \$200.0 million compared with current law. State expenditures for school finance and local funding will increase by \$193.5 million and \$6.5 million, respectively assuming the budget stabilization factor remains at its current level of \$672.4 million.

Hold-harmless FDK funding. Under current law, 60 school districts receive supplemental funding under a line item for hold-harmless FDK funding. In FY 2019-20 and FY 2020-21, funding for this line item is expected to total \$8,939,591. With passage of this bill, these districts will no longer receive this funding, but instead will receive funding through the FDK program.

ECARE slots. The bill prohibits school districts from using preschool (ECARE) slots for children enrolled in a FDK program, but allows districts to retain the number of slots they used in FY 2018-19, as long as they are fully utilized for preschool enrollment. In FY 2018-19, 5,380 ECARE slots were used for FDK students. These slots will now be repurposed to expand preschool enrollment.

Colorado Department of Human Services (CDHS). The Office of Early Childhood (OEC) will incur additional expenses to license and inspect additional preschool facilities associated with the 5,380 repurposed ECARE slots. Costs will depend on both the geographic dispersion of the slots and the proportion of slots requiring new classrooms. Cost estimates will be updated as information becomes available.

School District Impact

Table 3 compares estimated FY 2019-20 school finance funding levels under House Bill 19-1262 with funding levels under current law. In FY 2019-20, the bill increases total program funding to school districts by \$190.2 million. State aid increases by \$183.7 million and the local share by \$6.5 million, assuming the budget stabilization factor remains at \$672.4 million. The increase in local share is primarily from the four school districts that are subject to the TABOR property tax limit, which increases when enrollment increases.

Appendix A to this fiscal note contains a district-by-district overview of the impacts on funded pupil count, total program after application of the budget stabilization factor, and per pupil funding, relative to current law.

Hold-Harmless FDK Funding. The 60 districts that would have received \$8,939,591 in hold-harmless FDK funding in FY 2019-20 and FY 2020-21 will no longer receive this funding, but instead will receive funding through the FDK program under the bill.

Reporting Requirements. While the bill does not require school districts to offer FDK programs, it does require any district not offering such a program by FY 2019-20 to submit a plan to the CDE addressing how it could phase-in a FDK program. These districts will incur additional costs in developing and reporting on FDK phase-in plans.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2019-20, the bill requires the following appropriations to the Department of Education:

- a General Fund appropriation of \$183,722,505 for the state's share of total program; and
- a cash funds appropriation reduction of \$8,939,591 from the State Education Fund for hold-harmless full-day kindergarten funding.

State and Local Government Contacts

Education Human Services Legislative Council Staff School Districts

Appendix A
School Finance Funding Comparison with Current Law
FY 2019-20 with and without Full Day Kindergarten
(Assumes 85 Percent Utilization Rates)
(Total Program and State Aid are after the Application of the Budget Stabilization Factor)

		FY 2019-20 Under Current Law				FY 2019-20 Under FDK 1.0 Before Averaging				Change from Current Law			
County	District	Funded Pupil Count	Total Program	State Share	Local Share	Funded Pupil Count	Total Program	State Share	Local Share	Funded Pupil Count	Total Program	State Share	Local Share
Adams	Mapleton	8,459	\$70,316,401	\$47,990,222	\$22,326,178	8,682	\$72,222,765	\$49,896,586	\$22,326,178	222.4	\$1,906,364	\$1,906,364	\$0
Adams	Adams 12 Five Star	42,048	\$343,828,379	\$259,279,759	\$84,548,621	42,928	\$351,524,312	\$266,975,691	\$84,548,621	879.8	\$7,695,932	\$7,695,932	\$0
Adams	Commerce City	7,709	\$66,824,477	\$45,047,427	\$21,777,050	7,905	\$68,501,438	\$46,724,388	\$21,777,050	195.8	\$1,676,961	\$1,676,961	\$0
Adams	Brighton	19,354	\$156,307,715	\$115,517,268	\$40,790,447	19,872	\$160,714,465	\$119,924,018	\$40,790,447	517.9	\$4,406,750	\$4,406,750	\$0
Adams	Bennett	1,026	\$8,906,449	\$4,542,612	\$4,363,837	1,025	\$8,918,942	\$4,555,104	\$4,363,837	(1.0)	\$12,492	\$12,492	\$0
Adams	Strasburg	1,015	\$8,721,368	\$5,661,867	\$3,059,501	1,049	\$9,000,992	\$5,941,491	\$3,059,501	34.4	\$279,624	\$279,624	\$0
Adams	Westminster	10,189	\$87,467,219	\$64,101,232	\$23,365,987	10,464	\$89,810,888	\$66,444,901	\$23,365,987	275.0	\$2,343,669	\$2,343,669	\$0
Alamosa	Alamosa	2,388	\$19,464,486	\$15,271,901	\$4,192,585	2,460	\$20,027,870	\$15,835,285	\$4,192,585	72.2	\$563,384	\$563,384	\$0
Alamosa	Sangre De Cristo	289	\$3,229,996	\$2,000,792	\$1,229,204	298	\$3,295,394	\$2,066,190	\$1,229,204	8.4	\$65,398	\$65,398	\$0
Arapahoe	Englewood	2,534	\$21,944,306	\$7,760,282	\$14,184,024	2,617	\$22,639,352	\$8,455,328	\$14,184,024	82.6	\$695,047	\$695,047	\$0
Arapahoe	Sheridan	1,317	\$12,983,958	\$7,644,124	\$5,339,834	1,355	\$13,312,197	\$7,972,363	\$5,339,834	37.7	\$328,239	\$328,239	\$0
Arapahoe	Cherry Creek	53,223	\$443,498,921	\$303,338,233	\$140,160,688	54,838	\$457,594,001	\$313,615,866	\$143,978,134	1,615.2	\$14,095,080	\$10,277,633	\$3,817,447
Arapahoe	Littleton	14,574	\$117,375,133	\$65,831,120	\$51,544,013	14,684	\$118,499,951	\$66,955,939	\$51,544,013	109.3	\$1,124,818	\$1,124,818	\$0
Arapahoe	Deer Trail	179	\$2,652,724	\$1,583,371	\$1,069,353	186	\$2,721,620	\$1,652,267	\$1,069,353	7.1	\$68,896	\$68,896	\$0
Arapahoe	Aurora	39,104	\$340,989,705	\$258,459,909	\$82,529,796	40,355	\$351,754,045	\$269,224,249	\$82,529,796	1,251.2	\$10,764,340	\$10,764,340	\$0
Arapahoe	Byers	2,785	\$22,269,039	\$20,464,065	\$1,804,973	2,800	\$22,432,966	\$20,627,993	\$1,804,973	14.7	\$163,927	\$163,927	\$0
Archuleta	Archuleta	1,700	\$14,342,542	\$7,424,037	\$6,918,505	1,751	\$14,743,038	\$7,824,533	\$6,918,505	50.6	\$400,496	\$400,496	\$0
Baca	Walsh	147	\$2,131,204	\$1,536,346	\$594,858	154	\$2,204,682	\$1,609,824	\$594,858	7.1	\$73,478	\$73,478	\$0
Baca	Pritchett	51	\$874,153	\$503,029	\$371,124	53	\$906,993	\$535,869	\$371,124	2.1	\$32,840	\$32,840	\$0
Baca	Springfield	289	\$3,151,911	\$2,283,849	\$868,062	299	\$3,223,938	\$2,355,876	\$868,062	9.6	\$72,027	\$72,027	\$0
Baca	Vilas	50	\$859,422	\$655,321	\$204,100	50	\$861,290	\$657,189	\$204,100	-	\$1,868	\$1,868	\$0
Baca	Campo	50	\$846,836	\$673,755	\$173,081	50	\$848,677	\$675,596	\$173,081	-	\$1,841	\$1,841	\$0
Bent	Las Animas	2,486	\$21,116,792	\$19,781,935	\$1,334,857	2,500	\$21,263,391	\$19,928,534	\$1,334,857	14.3	\$146,599	\$146,599	\$0
Bent	McClave	249	\$2,850,114	\$2,358,617	\$491,496	256	\$2,886,770	\$2,395,273	\$491,496	7.1	\$36,656	\$36,656	\$0
Boulder	St Vrain	30,287	\$246,908,735	\$149,352,096	\$97,556,639	31,024	\$253,311,974	\$155,755,335	\$97,556,639	736.7	\$6,403,239	\$6,403,239	\$0
Boulder	Boulder	29,750	\$246,935,110	\$50,750,016	\$196,185,094	29,993	\$249,457,542	\$53,272,448	\$196,185,094	242.6	\$2,522,432	\$2,522,432	\$0

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FY 2019-20 with and without Full Day Kindergarten
(Assumes 85 Percent Utilization Rates)
(Total Program and State Aid are after the Application of the Budget Stabilization Factor)

		FY 2019-20 Under Current Law				FY 2019-20 Under FDK 1.0 Before Averaging				Change from Current Law			
<u>County</u>	<u>District</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>
Chaffee	Buena Vista	993	\$8,421,693	\$4,804,584	\$3,617,109	1,022	\$8,634,692	\$5,017,583	\$3,617,109	29.0	\$212,999	\$212,999	\$0
Chaffee	Salida	1,292	\$10,642,057	\$6,691,782	\$3,950,275	1,327	\$10,926,256	\$6,975,981	\$3,950,275	34.8	\$284,199	\$284,199	\$0
Cheyenne	Kit Carson	105	\$1,612,277	\$1,239,826	\$372,451	107	\$1,635,967	\$1,263,516	\$372,451	1.7	\$23,691	\$23,691	\$0
Cheyenne	Cheyenne	169	\$2,398,128	\$1,799,920	\$598,208	175	\$2,458,361	\$1,860,153	\$598,208	6.2	\$60,233	\$60,233	\$0
Clear Creek	Clear Creek	732	\$6,621,544	\$1,766,226	\$4,855,318	756	\$6,822,846	\$1,967,528	\$4,855,318	24.2	\$201,303	\$201,303	\$0
Conejos	North Conejos	1,057	\$8,770,728	\$8,077,313	\$693,416	1,084	\$8,993,087	\$8,299,672	\$693,416	27.5	\$222,359	\$222,359	\$0
Conejos	Sanford	353	\$3,625,210	\$3,361,702	\$263,508	365	\$3,698,356	\$3,434,847	\$263,508	12.2	\$73,146	\$73,146	\$0
Conejos	South Conejos	177	\$2,472,506	\$1,872,337	\$600,169	184	\$2,536,262	\$1,936,093	\$600,169	7.0	\$63,756	\$63,756	\$0
Costilla	Centennial	222	\$2,872,989	\$1,754,895	\$1,118,094	227	\$2,904,094	\$1,786,000	\$1,118,094	4.4	\$31,105	\$31,105	\$0
Costilla	Sierra Grande	286	\$3,270,536	\$1,277,539	\$1,992,997	293	\$3,330,010	\$1,337,013	\$1,992,997	7.6	\$59,473	\$59,473	\$0
Crowley	Crowley	456	\$4,198,792	\$3,395,389	\$803,403	470	\$4,318,532	\$3,515,129	\$803,403	14.4	\$119,740	\$119,740	\$0
Custer	Westcliffe	356	\$3,739,662	\$1,142,637	\$2,597,025	366	\$3,804,594	\$1,207,569	\$2,597,025	10.3	\$64,932	\$64,932	\$0
Delta	Delta	4,658	\$37,695,141	\$28,518,389	\$9,176,752	4,802	\$38,864,482	\$29,687,730	\$9,176,752	144.3	\$1,169,341	\$1,169,341	\$0
Denver	Denver	87,264	\$755,663,820	\$232,610,801	\$523,053,019	90,124	\$780,253,740	\$257,200,721	\$523,053,019	2,860.3	\$24,589,920	\$24,589,920	\$0
Dolores	Dolores	231	\$2,994,131	\$994,858	\$1,999,273	239	\$3,046,405	\$1,047,132	\$1,999,273	8.1	\$52,274	\$52,274	\$0
Douglas	Douglas	64,733	\$523,133,358	\$325,241,660	\$197,891,698	66,078	\$535,058,614	\$337,166,916	\$197,891,698	1,345.7	\$11,925,256	\$11,925,256	\$0
Eagle	Eagle	7,021	\$60,992,775	\$23,997,352	\$36,995,423	7,211	\$62,730,631	\$25,735,209	\$36,995,423	190.3	\$1,737,857	\$1,737,857	\$0
Elbert	Elizabeth	2,246	\$18,650,542	\$11,782,747	\$6,867,795	2,307	\$19,139,483	\$12,271,688	\$6,867,795	60.8	\$488,941	\$488,941	\$0
Elbert	Kiowa	245	\$3,135,726	\$2,223,520	\$912,206	253	\$3,184,625	\$2,272,419	\$912,206	8.2	\$48,899	\$48,899	\$0
Elbert	Big Sandy	301	\$3,485,766	\$2,926,183	\$559,583	302	\$3,499,948	\$2,940,365	\$559,583	0.9	\$14,181	\$14,181	\$0
Elbert	Elbert	223	\$2,959,005	\$2,405,684	\$553,321	229	\$3,005,302	\$2,451,982	\$553,321	6.2	\$46,297	\$46,297	\$0
Elbert	Agate	50	\$921,151	\$582,362	\$338,789	50	\$923,153	\$584,364	\$338,789	-	\$2,002	\$2,002	\$0
El Paso	Calhan	436	\$4,332,450	\$3,077,890	\$1,254,560	446	\$4,380,353	\$3,125,793	\$1,254,560	10.3	\$47,903	\$47,903	\$0
El Paso	Harrison	11,424	\$97,339,512	\$85,024,033	\$12,315,479	11,866	\$100,999,791	\$88,273,758	\$12,726,034	442.7	\$3,660,279	\$3,249,725	\$410,554
El Paso	Widefield	9,013	\$71,596,805	\$61,564,432	\$10,032,373	9,318	\$74,054,770	\$64,022,397	\$10,032,373	304.6	\$2,457,965	\$2,457,965	\$0
El Paso	Fountain	7,778	\$61,785,520	\$58,203,681	\$3,581,838	8,118	\$64,525,559	\$60,943,720	\$3,581,838	340.7	\$2,740,039	\$2,740,039	\$0

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(Assumes 85 Percent Utilization Rates)
(Total Program and State Aid are after the Application of the Budget Stabilization Factor)

		FY 2019-20 Under Current Law				FY 2019-20 Under FDK 1.0 Before Averaging				Change from Current Law			
<u>County</u>	<u>District</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>
El Paso	Colorado Springs	29,714	\$245,102,365	\$177,600,501	\$67,501,864	30,607	\$252,603,577	\$183,323,577	\$69,280,000	892.8	\$7,501,212	\$5,723,076	\$1,778,136
El Paso	Cheyenne Mountain	5,061	\$40,203,622	\$27,939,493	\$12,264,129	5,198	\$41,316,397	\$29,052,268	\$12,264,129	137.4	\$1,112,775	\$1,112,775	\$0
El Paso	Manitou Springs Academy	1,440	\$12,252,954	\$9,013,362	\$3,239,592	1,473	\$12,532,129	\$9,292,536	\$3,239,592	32.8	\$279,175	\$279,175	\$0
El Paso	Ellicott	25,206	\$200,011,152	\$147,666,163	\$52,344,989	25,645	\$203,616,276	\$151,271,288	\$52,344,989	439.3	\$3,605,125	\$3,605,125	\$0
El Paso	Peyton	1,050	\$9,191,217	\$8,175,911	\$1,015,306	1,085	\$9,490,062	\$8,474,755	\$1,015,306	35.3	\$298,845	\$298,845	\$0
El Paso	Hanover	607	\$5,525,330	\$4,221,101	\$1,304,228	617	\$5,625,100	\$4,320,871	\$1,304,228	10.8	\$99,770	\$99,770	\$0
El Paso	Lewis-Palmer	241	\$3,095,743	\$2,739,020	\$356,723	248	\$3,136,382	\$2,779,660	\$356,723	6.6	\$40,639	\$40,639	\$0
El Paso	Falcon	6,591	\$52,398,757	\$37,838,881	\$14,559,876	6,698	\$53,351,926	\$38,792,050	\$14,559,876	107.0	\$953,169	\$953,169	\$0
El Paso	Edison	24,532	\$195,706,465	\$169,170,613	\$26,535,852	25,148	\$200,940,895	\$174,405,043	\$26,535,852	615.7	\$5,234,430	\$5,234,430	\$0
El Paso	Miami-Yoder	195	\$2,707,449	\$2,544,263	\$163,185	198	\$2,735,365	\$2,572,179	\$163,185	2.8	\$27,916	\$27,916	\$0
Fremont	Canon City	283	\$3,284,004	\$2,722,740	\$561,263	291	\$3,352,120	\$2,790,857	\$561,263	8.2	\$68,116	\$68,116	\$0
Fremont	Florence	3,618	\$28,742,861	\$21,031,287	\$7,711,574	3,726	\$29,610,495	\$21,898,921	\$7,711,574	107.3	\$867,634	\$867,634	\$0
Fremont	Cotopaxi	1,341	\$11,146,243	\$8,546,307	\$2,599,936	1,379	\$11,445,252	\$8,845,316	\$2,599,936	37.4	\$299,009	\$299,009	\$0
Garfield	Roaring Fork	203	\$2,725,000	\$1,161,931	\$1,563,069	210	\$2,776,261	\$1,213,192	\$1,563,069	6.5	\$51,261	\$51,261	\$0
Garfield	Rifle	6,168	\$53,244,367	\$27,311,721	\$25,932,645	6,306	\$54,523,492	\$28,590,847	\$25,932,645	138.1	\$1,279,126	\$1,279,126	\$0
Garfield	Parachute	4,712	\$38,013,822	\$33,853,370	\$4,160,452	4,827	\$38,965,818	\$34,805,366	\$4,160,452	114.5	\$951,996	\$951,996	\$0
Gilpin	Gilpin	1,171	\$10,303,317	\$8,660,594	\$1,642,722	1,206	\$10,606,402	\$8,963,680	\$1,642,722	35.5	\$303,085	\$303,085	\$0
Grand	West Grand	443	\$4,380,627	\$2,952,007	\$1,428,620	456	\$4,438,328	\$3,009,707	\$1,428,620	13.0	\$57,700	\$57,700	\$0
Grand	East Grand	420	\$4,291,691	\$2,541,804	\$1,749,887	432	\$4,352,075	\$2,602,188	\$1,749,887	11.9	\$60,385	\$60,385	\$0
Gunnison	Gunnison	1,321	\$11,126,478	\$3,720,009	\$7,406,468	1,358	\$11,437,353	\$4,030,885	\$7,406,468	37.3	\$310,876	\$310,876	\$0
Hinsdale	Hinsdale	2,027	\$16,746,789	\$7,201,133	\$9,545,656	2,082	\$17,178,918	\$7,633,262	\$9,545,656	54.6	\$432,129	\$432,129	\$0
Huerfano	Huerfano	86	\$1,477,112	\$424,667	\$1,052,445	89	\$1,520,656	\$468,211	\$1,052,445	2.8	\$43,544	\$43,544	\$0
Huerfano	La Veta	511	\$4,713,678	\$2,247,484	\$2,466,194	528	\$4,881,148	\$2,414,954	\$2,466,194	17.0	\$167,470	\$167,470	\$0
Jackson	North Park	210	\$2,669,474	\$1,723,050	\$946,424	217	\$2,714,106	\$1,767,682	\$946,424	6.2	\$44,632	\$44,632	\$0
Jefferson	Jefferson	168	\$2,442,995	\$699,416	\$1,743,579	173	\$2,495,582	\$752,003	\$1,743,579	5.1	\$52,587	\$52,587	\$0
		80,796	\$659,964,259	\$353,780,354	\$306,183,904	82,813	\$677,440,723	\$371,256,818	\$306,183,904	2,017.5	\$17,476,464	\$17,476,464	\$0

Appendix A
School Finance Funding Comparison with Current Law
FY 2019-20 with and without Full Day Kindergarten
(Assumes 85 Percent Utilization Rates)
(Total Program and State Aid are after the Application of the Budget Stabilization Factor)

		FY 2019-20 Under Current Law				FY 2019-20 Under FDK 1.0 Before Averaging				Change from Current Law			
<u>County</u>	<u>District</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>
Kiowa	Eads	175	\$2,327,524	\$1,772,910	\$554,614	180	\$2,375,481	\$1,820,867	\$554,614	5.2	\$47,957	\$47,957	\$0
Kiowa	Plainview	54	\$898,182	\$504,086	\$394,095	56	\$921,537	\$527,441	\$394,095	1.5	\$23,355	\$23,355	\$0
Kit Carson	Arriba-Flagler	156	\$2,183,442	\$1,227,359	\$956,083	162	\$2,244,559	\$1,288,476	\$956,083	6.1	\$61,117	\$61,117	\$0
Kit Carson	Hi Plains	115	\$1,683,512	\$935,156	\$748,356	118	\$1,719,399	\$971,043	\$748,356	2.9	\$35,887	\$35,887	\$0
Kit Carson	Stratton	218	\$2,700,062	\$1,991,429	\$708,632	227	\$2,755,954	\$2,047,321	\$708,632	8.4	\$55,892	\$55,892	\$0
Kit Carson	Bethune	104	\$1,642,046	\$1,166,350	\$475,695	106	\$1,670,705	\$1,195,010	\$475,695	2.1	\$28,660	\$28,660	\$0
Kit Carson	Burlington	719	\$6,243,062	\$3,375,965	\$2,867,097	744	\$6,424,380	\$3,557,283	\$2,867,097	24.2	\$181,318	\$181,318	\$0
Lake	Lake	982	\$8,590,016	\$3,756,383	\$4,833,633	1,013	\$8,819,287	\$3,985,654	\$4,833,633	31.1	\$229,271	\$229,271	\$0
La Plata	Durango	5,672	\$46,565,453	\$35,937,189	\$10,628,264	5,827	\$47,918,443	\$37,290,178	\$10,628,264	154.7	\$1,352,990	\$1,352,990	\$0
La Plata	Bayfield	1,377	\$11,911,876	\$9,789,328	\$2,122,548	1,422	\$12,291,298	\$10,168,750	\$2,122,548	44.6	\$379,422	\$379,422	\$0
La Plata	Ignacio	827	\$7,833,407	\$7,103,289	\$730,117	852	\$8,039,346	\$7,309,229	\$730,117	25.3	\$205,940	\$205,940	\$0
Larimer	Poudre	30,858	\$245,063,581	\$139,036,979	\$106,026,602	31,583	\$250,953,288	\$144,926,686	\$106,026,602	724.7	\$5,889,707	\$5,889,707	\$0
Larimer	Thompson	15,160	\$120,419,500	\$67,230,426	\$53,189,074	15,489	\$123,098,407	\$69,909,333	\$53,189,074	329.2	\$2,678,906	\$2,678,906	\$0
Larimer	Estes Park	1,063	\$9,315,441	\$0	\$9,315,441	1,092	\$9,525,465	\$210,023	\$9,315,441	29.2	\$210,023	\$210,023	\$0
Las Animas	Trinidad	1,003	\$8,930,177	\$7,113,519	\$1,816,658	1,032	\$9,142,648	\$7,325,991	\$1,816,658	28.7	\$212,472	\$212,472	\$0
Las Animas	Primero	180	\$2,506,682	\$2,249,173	\$257,509	186	\$2,557,889	\$2,300,381	\$257,509	5.6	\$51,207	\$51,207	\$0
Las Animas	Hoehne	358	\$3,645,509	\$2,395,798	\$1,249,711	367	\$3,699,892	\$2,450,181	\$1,249,711	8.5	\$54,384	\$54,384	\$0
Las Animas	Aguilar	110	\$1,706,036	\$1,335,271	\$370,765	113	\$1,752,645	\$1,381,880	\$370,765	3.7	\$46,608	\$46,608	\$0
Las Animas	Branson	462	\$3,636,562	\$3,304,878	\$331,685	470	\$3,708,963	\$3,377,278	\$331,685	8.2	\$72,401	\$72,401	\$0
Las Animas	Kim	50	\$808,098	\$596,057	\$212,041	50	\$809,854	\$597,813	\$212,041	-	\$1,756	\$1,756	\$0
Lincoln	Genoa-Hugo	185	\$2,525,962	\$1,239,318	\$1,286,644	192	\$2,586,351	\$1,299,707	\$1,286,644	6.9	\$60,389	\$60,389	\$0
Lincoln	Limon	481	\$4,441,666	\$2,657,303	\$1,784,363	495	\$4,568,954	\$2,784,591	\$1,784,363	14.6	\$127,288	\$127,288	\$0
Lincoln	Karval	50	\$871,374	\$672,306	\$199,068	50	\$873,268	\$674,200	\$199,068	-	\$1,894	\$1,894	\$0
Logan	Valley	2,145	\$17,381,149	\$11,145,713	\$6,235,436	2,227	\$17,975,906	\$11,740,470	\$6,235,436	81.9	\$594,757	\$594,757	\$0
Logan	Frenchman	183	\$2,507,766	\$1,338,028	\$1,169,738	191	\$2,574,766	\$1,405,028	\$1,169,738	7.6	\$67,000	\$67,000	\$0
Logan	Buffalo	306	\$3,366,315	\$2,641,746	\$724,568	314	\$3,432,638	\$2,708,070	\$724,568	8.6	\$66,323	\$66,323	\$0
Logan	Plateau	152	\$2,223,908	\$1,007,826	\$1,216,082	158	\$2,283,199	\$1,067,117	\$1,216,082	5.5	\$59,292	\$59,292	\$0

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		FY 2019-20 Under Current Law				FY 2019-20 Under FDK 1.0 Before Averaging				Change from Current Law			
County	District	Funded Pupil Count	Total Program	State Share	Local Share	Funded Pupil Count	Total Program	State Share	Local Share	Funded Pupil Count	Total Program	State Share	Local Share
Mesa	Debeque	166	\$2,350,065	\$1,168,812	\$1,181,252	172	\$2,406,163	\$1,224,911	\$1,181,252	5.6	\$56,098	\$56,098	\$0
Mesa	Plateau Valley	432	\$4,095,642	\$2,062,876	\$2,032,766	439	\$4,132,390	\$2,099,624	\$2,032,766	7.4	\$36,749	\$36,749	\$0
Mesa	Mesa Valley	21,918	\$174,112,828	\$124,400,927	\$49,711,901	22,148	\$176,031,628	\$126,319,727	\$49,711,901	230.1	\$1,918,800	\$1,918,800	\$0
Mineral	Creede	92	\$1,517,260	\$564,239	\$953,021	96	\$1,575,427	\$622,406	\$953,021	4.1	\$58,166	\$58,166	\$0
Moffat	Moffat	2,113	\$16,783,219	\$7,699,099	\$9,084,119	2,195	\$17,442,811	\$8,358,692	\$9,084,119	81.9	\$659,592	\$659,592	\$0
Montezuma	Montezuma	2,697	\$21,855,314	\$10,369,795	\$11,485,519	2,788	\$22,559,699	\$11,074,180	\$11,485,519	90.7	\$704,385	\$704,385	\$0
Montezuma	Dolores	672	\$6,065,484	\$4,755,810	\$1,309,674	693	\$6,234,426	\$4,924,753	\$1,309,674	20.6	\$168,942	\$168,942	\$0
Montezuma	Mancos	457	\$4,264,735	\$3,476,739	\$787,996	469	\$4,376,815	\$3,588,819	\$787,996	12.2	\$112,080	\$112,080	\$0
Montrose	Montrose	5,852	\$48,825,715	\$35,607,065	\$13,218,650	6,022	\$50,272,497	\$37,053,848	\$13,218,650	169.3	\$1,446,782	\$1,446,782	\$0
Montrose	West End	271	\$3,560,625	\$2,749,314	\$811,312	280	\$3,603,366	\$2,792,054	\$811,312	8.4	\$42,740	\$42,740	\$0
Morgan	Brush	1,445	\$12,502,464	\$5,080,217	\$7,422,247	1,490	\$12,870,689	\$5,448,442	\$7,422,247	45.2	\$368,225	\$368,225	\$0
Morgan	Ft. Morgan	3,256	\$27,414,306	\$19,660,418	\$7,753,888	3,355	\$28,207,400	\$20,453,512	\$7,753,888	98.9	\$793,094	\$793,094	\$0
Morgan	Weldon	205	\$2,777,105	\$2,301,019	\$476,086	205	\$2,779,459	\$2,303,373	\$476,086	(0.5)	\$2,354	\$2,354	\$0
Morgan	Wiggins	647	\$5,828,425	\$1,796,140	\$4,032,285	663	\$5,967,026	\$1,934,741	\$4,032,285	16.3	\$138,601	\$138,601	\$0
Otero	East Otero	1,414	\$12,383,609	\$10,252,248	\$2,131,360	1,459	\$12,744,579	\$10,613,218	\$2,131,360	45.8	\$360,970	\$360,970	\$0
Otero	Rocky Ford	788	\$7,313,777	\$6,147,530	\$1,166,247	815	\$7,518,153	\$6,351,906	\$1,166,247	27.0	\$204,376	\$204,376	\$0
Otero	Manzanola	138	\$2,154,641	\$1,881,992	\$272,649	140	\$2,177,326	\$1,904,677	\$272,649	1.7	\$22,685	\$22,685	\$0
Otero	Fowler	388	\$3,897,947	\$3,110,922	\$787,025	402	\$3,968,001	\$3,180,976	\$787,025	13.5	\$70,054	\$70,054	\$0
Otero	Cheraw	207	\$2,711,555	\$2,466,580	\$244,975	215	\$2,769,004	\$2,524,028	\$244,975	7.6	\$57,448	\$57,448	\$0
Otero	Swink	352	\$3,658,493	\$3,164,337	\$494,156	363	\$3,728,916	\$3,234,761	\$494,156	11.2	\$70,424	\$70,424	\$0
Ouray	Ouray	164	\$2,636,676	\$1,461,283	\$1,175,393	169	\$2,691,749	\$1,516,356	\$1,175,393	4.7	\$55,073	\$55,073	\$0
Ouray	Ridgway	345	\$3,942,651	\$2,563,369	\$1,379,282	354	\$4,014,108	\$2,634,826	\$1,379,282	9.6	\$71,457	\$71,457	\$0
Park	Platte Canyon	873	\$7,860,844	\$5,047,432	\$2,813,412	895	\$8,042,560	\$5,229,147	\$2,813,412	22.2	\$181,715	\$181,715	\$0
Park	Park	643	\$5,985,400	\$1,527,202	\$4,458,197	657	\$6,108,532	\$1,650,335	\$4,458,197	13.8	\$123,132	\$123,132	\$0
Phillips	Holyoke	585	\$5,191,411	\$2,826,994	\$2,364,417	603	\$5,339,393	\$2,974,976	\$2,364,417	18.0	\$147,982	\$147,982	\$0
Phillips	Haxtun	328	\$3,327,607	\$2,345,950	\$981,657	338	\$3,395,303	\$2,413,646	\$981,657	10.2	\$67,696	\$67,696	\$0

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		FY 2019-20 Under Current Law				FY 2019-20 Under FDK 1.0 Before Averaging				Change from Current Law			
<u>County</u>	<u>District</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>
Pitkin	Aspen	1,646	\$17,828,184	\$4,073,044	\$13,755,140	1,688	\$18,288,980	\$4,533,840	\$13,755,140	42.3	\$460,796	\$460,796	\$0
Prowers	Granada	194	\$2,576,678	\$2,071,295	\$505,383	199	\$2,616,217	\$2,110,833	\$505,383	4.7	\$39,538	\$39,538	\$0
Prowers	Lamar	1,484	\$12,475,833	\$10,585,802	\$1,890,031	1,529	\$12,824,304	\$10,934,273	\$1,890,031	44.6	\$348,471	\$348,471	\$0
Prowers	Holly	284	\$3,040,031	\$2,284,717	\$755,314	292	\$3,100,208	\$2,344,893	\$755,314	8.0	\$60,177	\$60,177	\$0
Prowers	Wiley	230	\$2,739,799	\$2,345,598	\$394,201	237	\$2,783,355	\$2,389,154	\$394,201	6.9	\$43,556	\$43,556	\$0
Pueblo	Pueblo City	16,095	\$138,870,482	\$108,530,104	\$30,340,377	16,662	\$143,488,815	\$113,148,438	\$30,340,377	567.1	\$4,618,333	\$4,618,333	\$0
Pueblo	Pueblo Rural	9,580	\$76,045,671	\$54,689,487	\$21,356,184	9,855	\$78,275,537	\$56,919,353	\$21,356,184	275.3	\$2,229,866	\$2,229,866	\$0
Rio Blanco	Meeker	708	\$6,127,547	\$2,519,030	\$3,608,517	731	\$6,306,723	\$2,698,206	\$3,608,517	22.7	\$179,176	\$179,176	\$0
Rio Blanco	Rangely	481	\$4,222,351	\$3,664,366	\$557,985	492	\$4,315,997	\$3,758,012	\$557,985	10.8	\$93,647	\$93,647	\$0
Rio Grande	Del Norte	434	\$4,110,275	\$2,461,197	\$1,649,078	449	\$4,169,993	\$2,520,915	\$1,649,078	14.7	\$59,718	\$59,718	\$0
Rio Grande	Monte Vista	1,100	\$9,333,148	\$7,517,850	\$1,815,298	1,133	\$9,597,444	\$7,782,146	\$1,815,298	32.7	\$264,296	\$264,296	\$0
Rio Grande	Sargent	373	\$3,710,156	\$2,352,185	\$1,357,970	384	\$3,774,898	\$2,416,927	\$1,357,970	11.3	\$64,742	\$64,742	\$0
Routt	Hayden	391	\$4,160,800	\$1,336,883	\$2,823,917	405	\$4,241,107	\$1,417,190	\$2,823,917	14.0	\$80,307	\$80,307	\$0
Routt	Steamboat Springs	2,752	\$22,972,106	\$12,935,681	\$10,036,424	2,812	\$23,499,843	\$13,323,377	\$10,176,466	60.0	\$527,738	\$387,696	\$140,041
Routt	South Routt	319	\$3,746,733	\$1,711,422	\$2,035,311	329	\$3,822,525	\$1,787,214	\$2,035,311	9.7	\$75,792	\$75,792	\$0
Saguache	Mountain Valley	130	\$1,977,822	\$1,436,672	\$541,150	134	\$2,018,085	\$1,476,935	\$541,150	3.4	\$40,263	\$40,263	\$0
Saguache	Moffat	220	\$3,205,903	\$2,558,607	\$647,296	226	\$3,256,717	\$2,609,421	\$647,296	6.1	\$50,813	\$50,813	\$0
Saguache	Center	652	\$6,112,481	\$5,004,838	\$1,107,643	673	\$6,276,220	\$5,168,577	\$1,107,643	21.0	\$163,739	\$163,739	\$0
San Juan	Silverton	67	\$1,198,615	\$678,930	\$519,685	67	\$1,205,753	\$686,068	\$519,685	0.3	\$7,137	\$7,137	\$0
San Miguel	Telluride	918	\$10,197,207	\$5,085,803	\$5,111,403	942	\$10,444,298	\$5,332,895	\$5,111,403	24.5	\$247,091	\$247,091	\$0
San Miguel	Norwood	216	\$2,955,987	\$2,771,301	\$184,686	222	\$3,002,345	\$2,817,659	\$184,686	5.7	\$46,359	\$46,359	\$0
Sedgwick	Julesburg	520	\$4,367,670	\$3,348,618	\$1,019,052	529	\$4,457,826	\$3,438,775	\$1,019,052	8.8	\$90,157	\$90,157	\$0
Sedgwick	Platte Valley	136	\$2,032,355	\$1,284,062	\$748,293	141	\$2,081,910	\$1,333,617	\$748,293	4.3	\$49,555	\$49,555	\$0
Summit	Summit	3,441	\$29,858,112	\$7,489,273	\$22,368,840	3,549	\$30,813,234	\$8,444,395	\$22,368,840	108.4	\$955,122	\$955,122	\$0
Teller	Cripple Creek	361	\$4,178,684	\$0	\$4,178,684	376	\$4,185,097	\$0	\$4,185,097	14.3	\$6,412	\$0	\$6,412
Teller	Woodland Park	2,280	\$18,339,047	\$11,513,534	\$6,825,513	2,344	\$18,858,965	\$12,033,452	\$6,825,513	64.3	\$519,918	\$519,918	\$0

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<u>County</u>	<u>District</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>	<u>Funded Pupil Count</u>	<u>Total Program</u>	<u>State Share</u>	<u>Local Share</u>
Washington	Akron	365	\$3,812,888	\$2,742,951	\$1,069,937	375	\$3,876,660	\$2,806,723	\$1,069,937	10.5	\$63,772	\$63,772	\$0
Washington	Arickaree	104	\$1,671,021	\$1,142,372	\$528,648	106	\$1,706,772	\$1,178,123	\$528,648	2.6	\$35,751	\$35,751	\$0
Washington	Otis	223	\$2,870,033	\$2,337,292	\$532,741	229	\$2,909,749	\$2,377,008	\$532,741	5.6	\$39,716	\$39,716	\$0
Washington	Lone Star	119	\$1,875,144	\$1,509,740	\$365,404	120	\$1,885,244	\$1,519,840	\$365,404	0.5	\$10,100	\$10,100	\$0
Washington	Woodlin	93	\$1,528,175	\$553,565	\$974,610	96	\$1,567,306	\$592,696	\$974,610	2.8	\$39,131	\$39,131	\$0
Weld	Gilcrest	1,852	\$15,269,052	\$7,875,117	\$7,393,936	1,910	\$15,713,651	\$8,319,715	\$7,393,936	57.7	\$444,598	\$444,598	\$0
Weld	Eaton	1,932	\$15,504,457	\$4,017,484	\$11,486,973	1,997	\$15,993,893	\$4,506,920	\$11,486,973	64.7	\$489,436	\$489,436	\$0
Weld	Keenesburg	2,404	\$19,253,338	\$5,001,186	\$14,252,152	2,488	\$19,927,162	\$5,675,009	\$14,252,152	84.0	\$673,824	\$673,824	\$0
Weld	Windsor	6,876	\$54,619,538	\$22,211,066	\$32,408,472	7,012	\$55,729,407	\$23,320,935	\$32,408,472	136.1	\$1,109,869	\$1,109,869	\$0
Weld	Johnstown	3,939	\$31,292,874	\$17,037,691	\$14,255,184	3,956	\$31,438,549	\$17,183,365	\$14,255,184	16.3	\$145,674	\$145,674	\$0
Weld	Greeley	21,875	\$179,719,643	\$120,665,209	\$59,054,434	22,539	\$185,212,940	\$126,158,506	\$59,054,434	664.6	\$5,493,297	\$5,493,297	\$0
Weld	Platte Valley	1,110	\$10,351,809	\$0	\$10,351,809	1,144	\$10,636,767	\$0	\$10,636,767	33.6	\$284,958	\$0	\$284,958
Weld	Ft. Lupton	2,369	\$20,224,328	\$377,089	\$19,847,238	2,443	\$20,834,808	\$987,569	\$19,847,238	74.3	\$610,480	\$610,480	\$0
Weld	Ault-Highland	951	\$8,172,928	\$4,986,282	\$3,186,646	977	\$8,363,223	\$5,176,576	\$3,186,646	25.5	\$190,294	\$190,294	\$0
Weld	Briggsdale	173	\$2,445,201	\$986,017	\$1,459,183	177	\$2,485,506	\$1,026,323	\$1,459,183	3.9	\$40,306	\$40,306	\$0
Weld	Prairie	201	\$2,661,593	\$96,524	\$2,565,069	206	\$2,708,182	\$143,113	\$2,565,069	5.5	\$46,589	\$46,589	\$0
Weld	Pawnee	77	\$1,450,147	\$0	\$1,450,147	79	\$1,462,061	\$0	\$1,462,061	2.1	\$11,914	\$0	\$11,914
Yuma	Yuma 1	797	\$7,400,196	\$5,101,410	\$2,298,786	823	\$7,610,048	\$5,311,262	\$2,298,786	26.4	\$209,851	\$209,851	\$0
Yuma	Wray Rd-2	696	\$6,199,346	\$4,507,100	\$1,692,247	720	\$6,386,481	\$4,694,234	\$1,692,247	23.4	\$187,134	\$187,134	\$0
Yuma	Idalia RJ-3	198	\$2,704,171	\$2,245,427	\$458,744	204	\$2,751,626	\$2,292,882	\$458,744	5.6	\$47,455	\$47,455	\$0
Yuma	Liberty J-4	61	\$1,074,770	\$674,264	\$400,506	63	\$1,114,470	\$713,964	\$400,506	2.4	\$39,700	\$39,700	\$0
State	Total	872,202	\$7,293,027,118	\$4,441,968,291	\$2,851,058,828	894,569	\$7,483,199,086	\$4,625,690,795	\$2,857,508,291	22,367	\$190,171,968	\$183,722,505	\$6,449,463

Source: Legislative Council Staff