



Colorado
Legislative
Council
Staff

Room 029 State Capitol, Denver, CO 80203-1784
(303) 866-3521 FAX: 866-3855 TDD: 866-

MEMORANDUM

November 29, 2012

TO: Members of the General Assembly

FROM: Todd Herreid, Fiscal Director, 303-866-2633

SUBJECT: Financing of Public Schools for Fiscal Year 2012-13

House Bill 12-1345 amends the Public School Finance Act of 1994 to provide funding for school districts in FY 2012-13. The bill was signed by the Governor on May 19, 2012, and became effective on that date. House Bill 12-1335, 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.

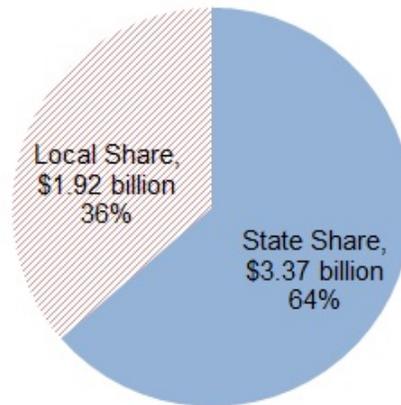
- ✍ The **school finance act** is expected to provide \$5.29 billion in total program funding to school districts in FY 2012-13. The state provides just under 64 percent of this amount, or \$3.37 billion, while local property and specific ownership taxes are projected to provide 1.92 billion.
- ✍ **School district funding** under the school finance act is expected to increase 1.1 percent, or about \$58 million in FY 2012-13 compared with the prior year. The increase in funding is due to a \$24 million increase in school district property taxes and specific ownership taxes and a \$34 million increase in state funding for school finance.
- ✍ 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 3.7 percent inflation rate as required by Amendment 23. The resulting base per pupil amount is \$5,843.26. FY 2012-13 is the second year that there is no longer a requirement to increase base funding by inflation *plus* 1 percent.
- ✍ **Average per pupil funding** will remain constant at \$6,474.24 in FY 2012-13, the same level funded in FY 2011-12.

- House Bill 12-1338 required that \$59 million of the General Fund surplus in FY 2011-12 be transferred to the State Education Fund. It also specified that all of the General Fund surplus in FY 2012-13 be transferred to the State Education Fund. The transfer of \$59 million to the State Education Fund will occur this fall when the comprehensive annual financial report for the state is published. A projected General Fund surplus of \$678.5 million is to be transferred to the State Education Fund at the end of FY 2012-13. The various funds used to pay for school finance are described in more detail on page 3.

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 2012-13, the act is expected to provide \$5.29 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 HB 12-1345.

Figure 1
State and Local Contributions to the
School Finance Act, Fiscal Year 2012-13
(Total Funding: \$5.29 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 each school district's total program funding that is determined annually by the General Assembly. The negative factor reduces the amount of state aid received by a district.

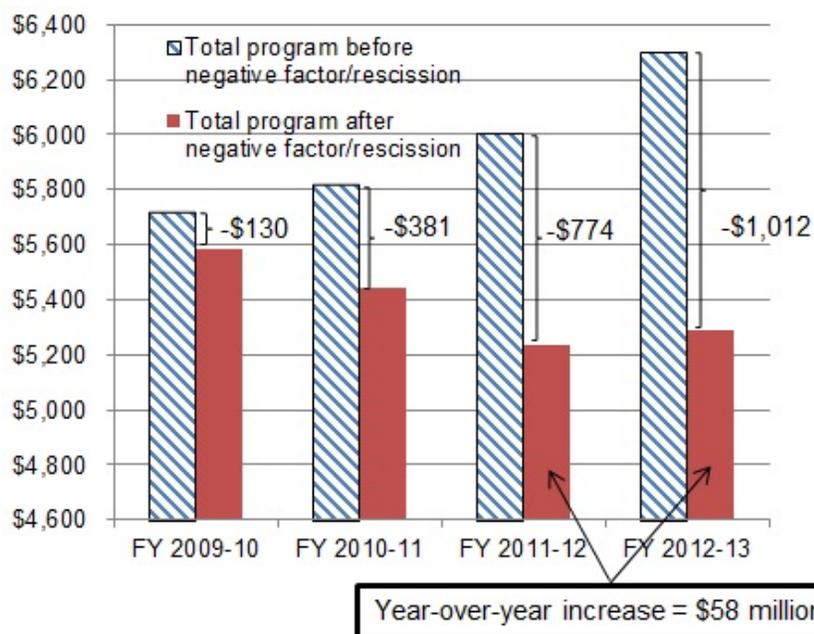
Based on the General Assembly's targeted funding reduction of \$1.0 billion in FY 2012-13, the percentage cut was 16.11 percent for each school district's total program funding. Without the negative factor, school finance funding would have been about \$6.3 billion. However, eight school districts with limited state aid are unable to implement the full 16.11 percent reduction. For example, the Meeker School District in Rio Blanco County is expected to receive just 0.01 percent of its total funding in state aid, or \$563, before the application of the negative factor. The negative

factor reduces Meeker's state aid by this amount, but it is less than the 16.11 percent cut implemented by most other districts. These 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-over-year change in actual total program funding.

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

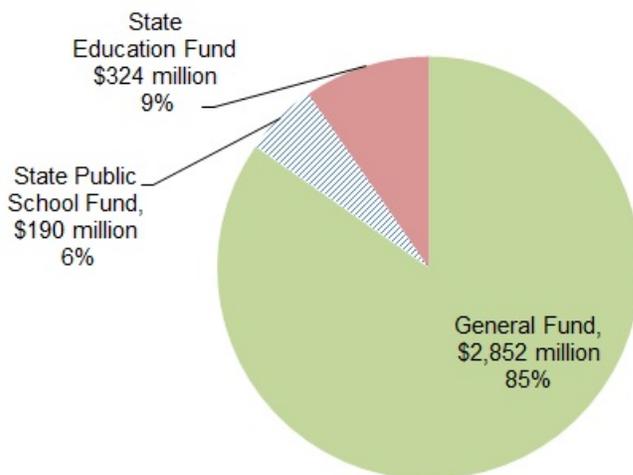


As illustrated above, total program funding was cut just over \$1.0 billion in FY 2012-13, compared with the level of funding without the negative factor in that year. However, on a year-over-year basis, there was an increase in school district funding of about \$58 million in FY 2012-13 compared with the prior year. Although the application of the negative factor will apply to school finance funding in subsequent years, it is unknown because the school finance 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 \$6.5 billion in FY 2013-14.

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 85 percent of the \$3.37 billion in state aid in FY 2012-13. The State Education Fund provides the next largest share at 9 percent, while the State Public School Fund contributes the remaining 6 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 from the three funds.

Figure 3
Sources of State Revenue for FY 2012-13 School Finance Appropriation
(Total State Aid: \$3,366 million)



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 2012-13. House Bill 12-1345 implements that requirement. Inflation for calendar year 2011 was 3.7 percent, and House Bill 12-1345 increased the statewide base by 3.7 percent, from \$5,634.77 in FY 2011-12 to \$5,843.26 in FY 2012-13. 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 3.7 percent increases online and ASCENT per pupil funding from \$6,795 in the current budget year to \$7,046 in FY 2012-13, before application of the negative factor. After application of the negative factor, online and ASCENT per pupil funding was reduced to \$5,911 in FY 2012-13.

LOW STATE AID DISTRICTS

Table 1 illustrates the eight school districts in the state that receive less than 16.11 percent of total program funding from state aid. As a result, they do not receive enough state aid to fully implement a 16.11 percent reduction in total program funding, as required by the negative factor. Total program cuts for those districts will therefore 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 eight districts, including the loss of state aid for total program and categorical programs, is illustrated in Table 1. As indicated, none of the eight school districts are expected to reach the targeted negative factor reduction of 16.11 percent with the reduction in state spending on categorical programs included. However, the West Grand, Estes Park, Plateau, and Park school districts get much closer to the targeted reduction than the other four school districts.

Table 1
HB 12-1345 Impact for Districts with Less Than
16.11 Percent State Aid for Total Program

County	District	State Aid for Total Program Cut by Negative Factor	State Funding Cut for Categorical Programs	Total State Funding Change	% Change in State Funding
Clear Creek	Clear Creek	(\$29)	(\$126)	(\$155)	(0.00%)
Grand	West	(\$370,592)	(\$179,172)	(\$549,764)	(13.67%)
Larimer	Estes Park	(\$976,376)	(\$351,252)	(\$1,327,628)	(14.95%)
Mesa	DeBeque	(\$97)	(\$332)	(\$429)	(0.03%)
Mesa	Plateau	(\$451,294)	(\$75,262)	(\$526,556)	(13.68%)
Park	Park	(\$140,307)	(\$320,222)	(\$460,529)	(10.26%)
Rio Blanco	Meeker	(\$563)	(\$150)	(\$713)	(0.01%)
Weld	Pawnee	(\$58)	(\$35)	(\$93)	(0.01%)
	Total	(\$1,939,316)	(\$926,551)	(\$2,865,867)	(7.79%)

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 2012-13. 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 2012-13 state appropriation for categorical programs. It also includes the dollar and percent change in the appropriation from FY 2011-12. 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 2012-13 Appropriation	FY 2011-12 Appropriation	Dollar Change	Percent Change
Special Education - Children with Disabilities	\$134,641,941	\$129,797,797	\$4,844,144	3.7%
English Language Proficiency	\$14,460,255	\$13,085,778	\$1,374,477	10.5%
Transportation	\$51,967,107	\$50,378,042	\$1,589,065	3.2%
Gifted and Talented	\$9,473,606	\$9,201,106	\$272,500	3.0%
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	\$24,218,018	\$23,584,498	\$633,520	2.7%
Comprehensive Health Education	\$1,005,396	\$1,005,396	\$0	0.0%
Total	\$244,219,262	\$235,505,556	\$8,713,706	3.7%

MISCELLANEOUS PROVISIONS OF THE SCHOOL FINANCE BILL

The remaining provisions of HB 12-1345 address a variety of issues, summarized in the following bullet points.

- The bill provides at-risk supplemental aid for eligible districts and charter schools in three specific sets of circumstances. First, for charter schools authorized prior to July 1, 2004, in districts with more than 40 percent at-risk students, a district will receive supplemental aid for charter schools with a smaller percentage of at-risk students than the district average, while charter schools with a larger percentage of at-risk students than the district will receive supplemental aid directly. Second, for all charter schools in districts with fewer than 40 percent at-risk students, the school will usually receive supplemental aid if the school's percentage of at-risk students exceeds the district average. Third, charter schools authorized by the Charter School Institute (CSI) will receive supplemental aid if the percentage of at-risk students in those schools is less than the accounting district's percentage of at-risk students. The bill requires the General Assembly to appropriate up to \$3.8 million to provide at-risk supplemental aid from the amounts recovered by the CDE from audit recoveries. Supplemental aid will be reduced proportionately in the event these recoveries are insufficient
- The bill requires the Colorado Department of Education, by October 1, 2012, to issue a request for proposals for the purchase of obtaining an early literacy assessment tool to obtain real-time assessments of reading skill levels of students enrolled in kindergarten

through third grades in order to generate intervention plans and materials. In FY 2012-13, the bill provides \$3.0 million from the State Education Fund for this purpose.

- The bill provides \$480,000 for the school counselor corps program from the State Education Fund and it increases charter school capital construction funding by \$1 million from the State Education Fund.
- The bill provides \$1.3 million in additional funding for boards of cooperative educational services (BOCES) to assist their school districts in meeting the educational priorities determined by the Commissioner of Education. To receive funding, BOCES are required to submit a plan to the State Board of Education for their districts. If a BOCES does not submit a plan, member districts may submit individual plans for meeting the state's educational priorities.
- The bill permits a school district, a charter school, or the CSI to administer basic skills placement tests to each student in grades 9 through 12. The tests are the same placement tests in reading, writing, and mathematics used by community colleges to place first-year freshman students. The bill provides \$1.0 million from the State Education Fund to reimburse the local cost to administer the tests.
- The bill allows public school officials discretion in assigning suspensions and expulsions, where punishment is mandatory under current law. It also establishes a mechanism for data collection from public schools, law enforcement and district attorneys to state agencies. Local law enforcement agencies are required to report data on student arrests and other disciplinary actions to the Division of Criminal Justice (DCJ) in the Department of Public Safety, and the district attorney of each judicial district is required to annually report to the DCJ the number of offenses occurring on school grounds. The bill also requires a training curriculum for peace officers to serve as School Resource Officers (SRO), and it modifies the safe school reporting requirements.
- The bill increases facility school funding by \$153,000 from the State Education Fund. The FY 2012-13 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 HB 12-1345 increases total program funding, the per day payment rate for facility school funding was increased. Facility schools are day treatment centers, residential child care facilities, or hospitals that serve students who are placed there by court order or are homeless.
- The bill increases hold-harmless full-day kindergarten funding by \$74,671, in FY 2012-13, from the State Education Fund. This is the result of the increase 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.

Appendix
School Finance Funding with Passage of House Bill 12-1345
FY 2012-13 Compared with FY 2011-12

		FY 2011-12			FY 2012-13			Change			% Change
County	District	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Funding Per Pupil	Total Program
1 ADAMS	MAPLETON	7,342	\$48,025,109	\$6,541	7,527	\$49,220,403	\$6,539	185	\$1,195,294	-\$2	2.4%
2 ADAMS	ADAMS 12 FIVE STAR	43,079	\$270,486,685	\$6,279	43,947	\$275,913,675	\$6,278	868	\$5,426,990	-\$1	2.0%
3 ADAMS	COMMERCE CITY	7,221	\$49,785,125	\$6,894	7,340	\$50,599,447	\$6,894	118	\$814,323	\$0	1.6%
4 ADAMS	BRIGHTON	15,459	\$96,190,303	\$6,222	16,126	\$100,351,962	\$6,223	667	\$4,161,659	\$1	4.1%
5 ADAMS	BENNETT	1,048	\$6,988,834	\$6,671	1,039	\$6,934,318	\$6,677	(9)	-\$54,516	\$6	-0.8%
6 ADAMS	STRASBURG	953	\$6,349,699	\$6,666	952	\$6,345,176	\$6,668	(1)	-\$4,523	\$2	-0.1%
7 ADAMS	WESTMINSTER	12,238	\$82,699,028	\$6,757	12,684	\$85,598,994	\$6,748	446	\$2,899,966	-\$9	3.4%
8 ALAMOSA	ALAMOSA	2,098	\$13,305,515	\$6,343	2,088	\$13,246,635	\$6,345	(10)	-\$58,881	\$2	-0.4%
9 ALAMOSA	SANGRE DE CRISTO	297	\$2,538,752	\$8,536	293	\$2,511,730	\$8,575	(5)	-\$27,022	\$39	-1.1%
10 ARAPAHOE	ENGLEWOOD	2,931	\$19,533,096	\$6,663	2,825	\$18,867,253	\$6,678	(106)	-\$665,843	\$15	-3.5%
11 ARAPAHOE	SHERIDAN	1,490	\$11,275,049	\$7,570	1,486	\$11,247,980	\$7,569	(3)	-\$27,069	-\$1	-0.2%
12 ARAPAHOE	CHERRY CREEK	49,788	\$318,899,869	\$6,405	50,278	\$322,020,619	\$6,405	490	\$3,120,750	\$0	1.0%
13 ARAPAHOE	LITTLETON	14,928	\$93,080,782	\$6,235	14,840	\$92,523,931	\$6,235	(88)	-\$556,850	-\$1	-0.6%
14 ARAPAHOE	DEER TRAIL	157	\$1,898,370	\$12,084	165	\$1,958,321	\$11,905	7	\$59,952	-\$179	3.1%
15 ARAPAHOE	AURORA	36,552	\$245,430,851	\$6,715	37,106	\$249,158,079	\$6,715	554	\$3,727,228	\$0	1.5%
16 ARAPAHOE	BYERS	454	\$3,400,040	\$7,496	443	\$3,366,584	\$7,603	(11)	-\$33,456	\$107	-1.0%
17 ARCHULETA	ARCHULETA	1,482	\$9,709,661	\$6,550	1,447	\$9,485,258	\$6,555	(35)	-\$224,403	\$5	-2.4%
18 BACA	WALSH	147	\$1,624,435	\$11,051	143	\$1,589,291	\$11,114	(4)	-\$35,144	\$63	-2.2%
19 BACA	PRITCHETT	67	\$860,785	\$12,809	69	\$877,156	\$12,787	1	\$16,371	-\$23	1.9%
20 BACA	SPRINGFIELD	270	\$2,322,214	\$8,601	264	\$2,302,715	\$8,719	(6)	-\$19,499	\$118	-0.8%
21 BACA	VILAS	292	\$1,974,538	\$6,774	289	\$1,954,045	\$6,761	(3)	-\$20,493	-\$12	-1.0%
22 BACA	CAMPO	49	\$635,728	\$13,054	47	\$616,286	\$13,057	(2)	-\$19,442	\$3	-3.2%
23 BENT	LAS ANIMAS	529	\$3,698,586	\$6,997	523	\$3,654,216	\$6,991	(6)	-\$44,370	-\$6	-1.2%
24 BENT	MCCLAVE	271	\$2,291,946	\$8,448	269	\$2,284,820	\$8,503	(3)	-\$7,127	\$55	-0.3%
25 BOULDER	ST VRAIN	26,120	\$165,382,660	\$6,332	26,730	\$169,259,847	\$6,332	610	\$3,877,187	\$1	2.3%
26 BOULDER	BOULDER	28,318	\$180,620,082	\$6,378	28,476	\$181,626,932	\$6,378	159	\$1,006,850	\$0	0.6%
27 CHAFFEE	BUENA VISTA	939	\$6,280,875	\$6,689	942	\$6,294,011	\$6,681	3	\$13,136	-\$8	0.2%
28 CHAFFEE	SALIDA	1,069	\$6,896,715	\$6,450	1,064	\$6,859,905	\$6,446	(5)	-\$36,810	-\$4	-0.5%
29 CHEYENNE	KIT CARSON	115	\$1,327,025	\$11,590	115	\$1,334,344	\$11,583	1	\$7,319	-\$7	0.5%
30 CHEYENNE	CHEYENNE	176	\$1,871,988	\$10,624	173	\$1,846,973	\$10,695	(4)	-\$25,015	\$70	-1.4%
31 CLEAR CREEK	CLEAR CREEK	907	\$7,087,448	\$7,813	906	\$7,339,311	\$8,105	(2)	\$251,863	\$292	3.4%
32 CONEJOS	NORTH CONEJOS	1,050	\$6,758,813	\$6,437	1,031	\$6,641,234	\$6,445	(20)	-\$117,579	\$8	-1.8%
33 CONEJOS	SANFORD	328	\$2,654,151	\$8,082	323	\$2,623,030	\$8,131	(6)	-\$31,121	\$49	-1.2%
34 CONEJOS	SOUTH CONEJOS	254	\$2,356,566	\$9,289	243	\$2,314,435	\$9,528	(11)	-\$42,131	\$240	-1.8%
35 COSTILLA	CENTENNIAL	236	\$2,308,956	\$9,788	235	\$2,304,014	\$9,796	(1)	-\$4,942	\$8	-0.2%
36 COSTILLA	SIERRA GRANDE	271	\$2,449,079	\$9,054	262	\$2,411,211	\$9,221	(9)	-\$37,868	\$167	-1.6%
37 CROWLEY	CROWLEY	486	\$3,458,109	\$7,120	485	\$3,450,461	\$7,117	(1)	-\$7,648	-\$3	-0.2%
38 CUSTER	WESTCLIFFE	450	\$3,205,998	\$7,129	434	\$3,157,730	\$7,281	(16)	-\$48,268	\$152	-1.5%
39 DELTA	DELTA	5,065	\$31,221,366	\$6,165	5,016	\$30,907,074	\$6,162	(49)	-\$314,292	-\$2	-1.0%
40 DENVER	DENVER	75,005	\$515,496,255	\$6,873	76,438	\$524,997,465	\$6,868	1,433	\$9,501,209	-\$5	1.8%
41 DOLORES	DOLORES	267	\$2,452,208	\$9,184	263	\$2,435,353	\$9,263	(4)	-\$16,855	\$79	-0.7%
42 DOUGLAS	DOUGLAS	59,606	\$370,455,045	\$6,215	61,612	\$383,156,184	\$6,219	2,006	\$12,701,139	\$4	3.3%
43 EAGLE	EAGLE	6,125	\$41,290,176	\$6,742	6,189	\$41,696,187	\$6,737	65	\$406,011	-\$5	1.0%
44 ELBERT	ELIZABETH	2,576	\$16,291,628	\$6,324	2,504	\$15,859,351	\$6,333	(72)	-\$432,277	\$10	-2.7%
45 ELBERT	KIOWA	358	\$2,989,238	\$8,357	368	\$3,039,076	\$8,249	11	\$49,837	-\$107	1.6%
46 ELBERT	BIG SANDY	306	\$2,743,577	\$8,966	305	\$2,736,977	\$8,965	(1)	-\$6,600	-\$1	-0.2%
47 ELBERT	ELBERT	222	\$2,276,600	\$10,237	212	\$2,221,357	\$10,468	(10)	-\$55,244	\$232	-2.5%
48 ELBERT	AGATE	46	\$626,707	\$13,684	41	\$560,890	\$13,815	(5)	-\$65,817	\$131	-11.7%
49 EL PASO	CALHAN	582	\$4,218,583	\$7,245	575	\$4,166,998	\$7,246	(7)	-\$51,585	\$1	-1.2%
50 EL PASO	HARRISON	10,355	\$67,778,382	\$6,545	10,355	\$67,774,072	\$6,545	0	-\$4,310	-\$1	0.0%
51 EL PASO	WIDFIELD	8,578	\$52,690,725	\$6,142	8,678	\$53,290,230	\$6,141	99	\$599,505	-\$1	1.1%
52 EL PASO	FOUNTAIN	7,209	\$44,278,151	\$6,142	7,375	\$45,293,139	\$6,141	167	\$1,014,987	-\$1	2.2%
53 EL PASO	COLORADO SPRINGS	30,222	\$191,681,706	\$6,342	30,440	\$193,017,970	\$6,341	217	\$1,336,264	-\$1	0.7%

Appendix
School Finance Funding with Passage of House Bill 12-1345
FY 2012-13 Compared with FY 2011-12

		FY 2011-12			FY 2012-13			Change			% Change	
County	District	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Funding Per Pupil	Total Program	
54	EL PASO	CHEYENNE MOUNTAIN	4,405	\$27,059,143	\$6,142	4,358	\$26,766,137	\$6,141	(47)	-\$293,006	-\$1	-1.1%
55	EL PASO	MANITOU SPRINGS	1,435	\$9,378,051	\$6,538	1,446	\$9,449,063	\$6,534	12	\$71,011	-\$4	0.8%
56	EL PASO	ACADEMY	22,438	\$137,816,128	\$6,142	23,017	\$141,347,062	\$6,141	579	\$3,530,934	-\$1	2.5%
57	EL PASO	ELLCOTT	942	\$6,497,711	\$6,896	952	\$6,551,483	\$6,879	10	\$53,772	-\$17	0.8%
58	EL PASO	PEYTON	649	\$4,565,152	\$7,040	643	\$4,527,077	\$7,041	(6)	-\$38,074	\$1	-0.8%
59	EL PASO	HANOVER	239	\$2,379,655	\$9,973	221	\$2,294,053	\$10,399	(18)	-\$85,602	\$426	-3.7%
60	EL PASO	LEWIS-PALMER	5,668	\$34,813,317	\$6,142	5,699	\$35,000,974	\$6,141	32	\$187,657	-\$1	0.5%
61	EL PASO	FALCON	14,284	\$87,661,142	\$6,137	14,839	\$91,053,337	\$6,136	555	\$3,392,195	-\$1	3.7%
62	EL PASO	EDISON	187	\$1,953,685	\$10,431	186	\$1,945,457	\$10,488	(2)	-\$8,228	\$57	-0.4%
63	EL PASO	MIAMI-YODER	306	\$2,675,045	\$8,756	301	\$2,651,190	\$8,811	(5)	-\$23,855	\$55	-0.9%
64	FREMONT	CANON CITY	3,776	\$23,192,498	\$6,142	3,750	\$23,030,399	\$6,141	(26)	-\$162,099	-\$1	-0.7%
65	FREMONT	FLORENCE	1,631	\$10,185,161	\$6,245	1,599	\$10,008,045	\$6,258	(32)	-\$177,116	\$13	-1.8%
66	FREMONT	COTOPAXI	208	\$2,108,167	\$10,150	200	\$2,057,796	\$10,304	(8)	-\$50,371	\$154	-2.4%
67	GARFIELD	ROARING FORK	5,334	\$35,593,342	\$6,673	5,361	\$35,745,911	\$6,668	27	\$152,569	-\$5	0.4%
68	GARFIELD	RIFLE	4,531	\$28,367,795	\$6,262	4,638	\$29,018,885	\$6,257	107	\$651,090	-\$4	2.2%
69	GARFIELD	PARACHUTE	1,153	\$7,724,522	\$6,698	1,132	\$7,597,770	\$6,710	(21)	-\$126,753	\$12	-1.7%
70	GILPIN	GILPIN	331	\$2,895,238	\$8,747	329	\$2,883,601	\$8,757	(2)	-\$11,637	\$10	-0.4%
71	GRAND	WEST GRAND	447	\$3,636,695	\$8,141	435	\$3,652,331	\$8,402	(12)	\$15,636	\$261	0.4%
72	GRAND	EAST GRAND	1,302	\$8,408,702	\$6,460	1,270	\$8,213,755	\$6,467	(31)	-\$194,947	\$6	-2.4%
73	GUNNISON	GUNNISON	1,724	\$11,142,668	\$6,463	1,744	\$11,259,539	\$6,457	20	\$116,871	-\$6	1.0%
74	HINSDALE	HINSDALE	82	\$1,095,440	\$13,294	81	\$1,077,435	\$13,335	(2)	-\$18,004	\$40	-1.7%
75	HUERFANO	HUERFANO	573	\$4,004,303	\$6,985	553	\$3,872,485	\$7,004	(20)	-\$131,818	\$19	-3.4%
76	HUERFANO	LA VETA	234	\$2,146,909	\$9,171	222	\$2,089,673	\$9,426	(12)	-\$57,236	\$255	-2.7%
77	JACKSON	NORTH PARK	188	\$2,038,250	\$10,836	187	\$2,033,993	\$10,877	(1)	-\$4,257	\$41	-0.2%
78	JEFFERSON	JEFFERSON	81,022	\$511,176,852	\$6,309	80,797	\$509,738,664	\$6,309	(225)	-\$1,438,188	\$0	-0.3%
79	KIOWA	EADS	176	\$1,801,705	\$10,249	176	\$1,805,094	\$10,233	1	\$3,389	-\$16	0.2%
80	KIOWA	PLAINVIEW	79	\$955,405	\$12,078	78	\$947,480	\$12,085	(1)	-\$7,925	\$7	-0.8%
81	KIT CARSON	ARRIBA-FLAGLER	150	\$1,630,323	\$10,876	146	\$1,598,777	\$10,951	(4)	-\$31,546	\$74	-2.0%
82	KIT CARSON	HI PLAINS	117	\$1,320,980	\$11,290	115	\$1,303,173	\$11,312	(2)	-\$17,807	\$22	-1.4%
83	KIT CARSON	STRATTON	183	\$1,859,639	\$10,162	169	\$1,768,519	\$10,465	(14)	-\$91,120	\$303	-5.2%
84	KIT CARSON	BETHUNE	121	\$1,431,783	\$11,804	122	\$1,434,827	\$11,809	0	\$3,044	\$6	0.2%
85	KIT CARSON	BURLINGTON	736	\$4,778,133	\$6,494	739	\$4,799,382	\$6,497	3	\$21,249	\$3	0.4%
86	LAKE	LAKE	1,089	\$7,492,949	\$6,884	1,109	\$7,634,373	\$6,883	21	\$141,424	-\$1	1.9%
87	LA PLATA	DURANGO	4,797	\$30,464,456	\$6,351	4,771	\$30,297,657	\$6,350	(26)	-\$166,799	-\$1	-0.6%
88	LA PLATA	BAYFIELD	1,323	\$8,860,332	\$6,696	1,323	\$8,854,979	\$6,694	(0)	-\$5,353	-\$3	-0.1%
89	LA PLATA	IGNACIO	770	\$5,544,859	\$7,199	761	\$5,490,574	\$7,212	(9)	-\$54,284	\$13	-1.0%
90	LARIMER	POUDRE	26,810	\$164,511,297	\$6,136	27,151	\$166,556,256	\$6,135	341	\$2,044,960	-\$2	1.2%
91	LARIMER	THOMPSON	14,673	\$90,119,322	\$6,142	14,711	\$90,334,743	\$6,141	38	\$215,422	-\$1	0.2%
92	LARIMER	ESTES PARK	1,126	\$7,827,608	\$6,950	1,105	\$7,902,109	\$7,153	(21)	\$74,501	\$202	0.9%
93	LAS ANIMAS	TRINIDAD	1,437	\$9,325,370	\$6,490	1,414	\$9,189,032	\$6,498	(23)	-\$136,338	\$8	-1.5%
94	LAS ANIMAS	PRIMERO	198	\$2,020,048	\$10,187	191	\$1,978,448	\$10,358	(7)	-\$41,600	\$172	-2.1%
95	LAS ANIMAS	HOEHNE	338	\$2,717,261	\$8,049	334	\$2,696,318	\$8,073	(4)	-\$20,943	\$24	-0.8%
96	LAS ANIMAS	AGUILAR	111	\$1,277,494	\$11,540	97	\$1,148,824	\$11,819	(14)	-\$128,671	\$279	-11.2%
97	LAS ANIMAS	BRANSON	434	\$2,629,405	\$6,064	428	\$2,594,381	\$6,059	(5)	-\$35,024	-\$5	-1.4%
98	LAS ANIMAS	KIM	56	\$680,041	\$12,209	55	\$677,538	\$12,230	(0)	-\$2,503	\$21	-0.4%
99	LINCOLN	GENOA-HUGO	167	\$1,842,151	\$11,024	166	\$1,829,828	\$11,050	(2)	-\$12,323	\$25	-0.7%
100	LINCOLN	LIMON	452	\$3,231,880	\$7,158	441	\$3,196,161	\$7,248	(11)	-\$35,718	\$89	-1.1%
101	LINCOLN	KARVAL	200	\$1,445,872	\$7,229	196	\$1,411,239	\$7,197	(4)	-\$34,633	-\$33	-2.5%
102	LOGAN	VALLEY	2,301	\$14,136,284	\$6,145	2,262	\$13,914,059	\$6,150	(38)	-\$222,225	\$6	-1.6%
103	LOGAN	FRENCHMAN	180	\$1,906,175	\$10,590	178	\$1,888,562	\$10,634	(2)	-\$17,613	\$44	-0.9%
104	LOGAN	BUFFALO	308	\$2,590,364	\$8,410	308	\$2,586,620	\$8,406	(0)	-\$3,744	-\$4	-0.1%
105	LOGAN	PLATEAU	172	\$1,874,279	\$10,897	170	\$1,857,195	\$10,925	(2)	-\$17,084	\$28	-0.9%
106	MESA	DEBEQUE	125	\$1,702,734	\$13,633	118	\$1,692,325	\$14,317	(7)	-\$10,409	\$685	-0.6%

Appendix
School Finance Funding with Passage of House Bill 12-1345
FY 2012-13 Compared with FY 2011-12

		FY 2011-12			FY 2012-13			Change			% Change
County	District	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Funding Per Pupil	Total Program
107	MESA	463	\$3,254,624	\$7,032	460	\$3,398,113	\$7,395	(3)	\$143,489	\$363	4.2%
108	MESA	21,577	\$132,535,348	\$6,142	21,583	\$132,547,771	\$6,141	6	\$12,423	-\$1	0.0%
109	MINERAL	98	\$1,226,511	\$12,554	91	\$1,161,604	\$12,737	(7)	-\$64,907	\$183	-5.6%
110	MOFFAT	2,225	\$13,665,626	\$6,142	2,204	\$13,535,986	\$6,141	(21)	-\$129,640	-\$1	-1.0%
111	MONTEZUMA	2,824	\$17,400,327	\$6,162	2,788	\$17,184,229	\$6,163	(36)	-\$216,098	\$1	-1.3%
112	MONTEZUMA	665	\$4,596,401	\$6,911	670	\$4,619,642	\$6,900	4	\$23,241	-\$11	0.5%
113	MONTEZUMA	367	\$2,967,326	\$8,079	364	\$2,951,683	\$8,109	(3)	-\$15,643	\$30	-0.5%
114	MONTROSE	6,029	\$38,955,871	\$6,461	6,000	\$38,769,204	\$6,462	(29)	-\$186,667	\$1	-0.5%
115	MONTROSE	312	\$2,877,112	\$9,236	310	\$2,866,241	\$9,243	(1)	-\$10,870	\$7	-0.4%
116	MORGAN	1,428	\$9,415,603	\$6,592	1,419	\$9,370,531	\$6,604	(9)	-\$45,072	\$12	-0.5%
117	MORGAN	2,990	\$19,478,514	\$6,514	2,991	\$19,496,454	\$6,518	1	\$17,941	\$4	0.1%
118	MORGAN	200	\$2,109,750	\$10,543	205	\$2,136,831	\$10,439	5	\$27,081	-\$105	1.3%
119	MORGAN	497	\$3,582,699	\$7,204	487	\$3,515,494	\$7,213	(10)	-\$67,205	\$8	-1.9%
120	OTERO	1,331	\$8,844,422	\$6,647	1,314	\$8,734,209	\$6,650	(17)	-\$110,213	\$2	-1.3%
121	OTERO	826	\$5,837,134	\$7,068	821	\$5,799,950	\$7,069	(5)	-\$37,185	\$1	-0.6%
122	OTERO	175	\$1,948,951	\$11,143	164	\$1,876,727	\$11,436	(11)	-\$72,224	\$293	-3.8%
123	OTERO	411	\$3,054,178	\$7,429	411	\$3,055,228	\$7,441	(1)	\$1,050	\$12	0.0%
124	OTERO	199	\$2,066,535	\$10,385	199	\$2,063,864	\$10,397	(1)	-\$2,671	\$13	-0.1%
125	OTERO	361	\$2,864,426	\$7,944	361	\$2,868,457	\$7,950	0	\$4,030	\$7	0.1%
126	OURAY	214	\$2,384,536	\$11,127	200	\$2,291,017	\$11,478	(15)	-\$93,519	\$351	-4.1%
127	OURAY	334	\$3,009,057	\$9,020	340	\$3,040,189	\$8,952	6	\$31,132	-\$68	1.0%
128	PARK	1,116	\$7,514,328	\$6,736	1,071	\$7,219,366	\$6,742	(45)	-\$294,962	\$6	-4.1%
129	PARK	520	\$4,291,166	\$8,247	513	\$4,347,150	\$8,477	(8)	\$55,984	\$230	1.3%
130	PHILLIPS	592	\$4,030,194	\$6,805	588	\$4,003,592	\$6,812	(5)	-\$26,602	\$7	-0.7%
131	PHILLIPS	290	\$2,371,249	\$8,171	287	\$2,347,944	\$8,190	(4)	-\$23,305	\$18	-1.0%
132	PITKIN	1,646	\$13,795,024	\$8,382	1,657	\$13,871,694	\$8,371	11	\$76,670	-\$11	0.6%
133	PROWERS	227	\$2,154,010	\$9,481	224	\$2,139,294	\$9,542	(3)	-\$14,717	\$61	-0.7%
134	PROWERS	1,577	\$10,234,797	\$6,490	1,573	\$10,208,759	\$6,492	(4)	-\$26,038	\$2	-0.3%
135	PROWERS	273	\$2,296,126	\$8,420	276	\$2,303,656	\$8,350	3	\$7,530	-\$70	0.3%
136	PROWERS	227	\$2,133,721	\$9,404	231	\$2,158,507	\$9,340	4	\$24,786	-\$64	1.1%
137	PUEBLO	17,138	\$109,082,364	\$6,365	17,117	\$109,054,929	\$6,371	(21)	-\$27,435	\$6	0.0%
138	PUEBLO	8,580	\$52,701,233	\$6,142	8,592	\$52,768,300	\$6,141	13	\$67,066	-\$1	0.1%
139	RIO BLANCO	648	\$4,984,595	\$7,695	648	\$5,171,251	\$7,985	(0)	\$186,656	\$291	3.6%
140	RIO BLANCO	454	\$3,093,217	\$6,812	478	\$3,226,407	\$6,746	24	\$133,190	-\$66	4.1%
141	RIO GRANDE	570	\$3,975,228	\$6,972	558	\$3,897,301	\$6,984	(12)	-\$77,927	\$13	-2.0%
142	RIO GRANDE	1,152	\$7,599,585	\$6,597	1,146	\$7,557,418	\$6,597	(6)	-\$42,167	\$0	-0.6%
143	RIO GRANDE	469	\$3,227,879	\$6,878	469	\$3,228,018	\$6,886	(1)	\$139	\$8	0.0%
144	ROUTT	393	\$3,218,309	\$8,193	377	\$3,148,714	\$8,361	(16)	-\$69,594	\$168	-2.2%
145	ROUTT	2,235	\$14,451,903	\$6,467	2,251	\$14,534,038	\$6,457	16	\$82,134	-\$10	0.6%
146	ROUTT	379	\$3,188,247	\$8,421	374	\$3,169,463	\$8,470	(4)	-\$18,784	\$49	-0.6%
147	SAGUACHE	117	\$1,383,669	\$11,877	114	\$1,364,271	\$11,967	(3)	-\$19,398	\$90	-1.4%
148	SAGUACHE	200	\$2,246,417	\$11,255	189	\$2,154,456	\$11,381	(10)	-\$91,962	\$127	-4.3%
149	SAGUACHE	580	\$4,291,734	\$7,398	586	\$4,335,707	\$7,404	6	\$43,973	\$6	1.0%
150	SAN JUAN	67	\$935,900	\$13,906	69	\$956,642	\$13,844	2	\$20,742	-\$62	2.2%
151	SAN MIGUEL	722	\$6,394,494	\$8,862	743	\$6,566,934	\$8,834	22	\$172,439	-\$28	2.6%
152	SAN MIGUEL	261	\$2,545,241	\$9,763	254	\$2,519,410	\$9,911	(7)	-\$25,831	\$148	-1.0%
153	SEDGWICK	867	\$5,409,927	\$6,240	862	\$5,379,201	\$6,238	(5)	-\$30,726	-\$2	-0.6%
154	SEDGWICK	124	\$1,485,728	\$11,943	124	\$1,480,429	\$11,939	(0)	-\$5,299	-\$4	-0.4%
155	SUMMIT	2,942	\$19,861,262	\$6,750	2,959	\$19,952,681	\$6,744	16	\$91,419	-\$7	0.5%
156	TELLER	411	\$3,100,124	\$7,543	385	\$2,999,042	\$7,796	(26)	-\$101,082	\$253	-3.4%
157	TELLER	2,667	\$16,502,189	\$6,187	2,602	\$16,096,140	\$6,185	(65)	-\$406,049	-\$1	-2.5%
158	WASHINGTON	370	\$2,914,275	\$7,881	356	\$2,850,662	\$8,005	(14)	-\$63,613	\$125	-2.2%
159	WASHINGTON	101	\$1,235,002	\$12,228	101	\$1,231,054	\$12,237	(0)	-\$3,949	\$9	-0.3%

Appendix
School Finance Funding with Passage of House Bill 12-1345
FY 2012-13 Compared with FY 2011-12

		FY 2011-12			FY 2012-13			Change			% Change
County	District	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Total Funding Per Pupil	Funded Pupil Count	Total Program	Funding Per Pupil	Total Program
160	WASHINGTON OTIS	187	\$1,946,440	\$10,425	184	\$1,926,520	\$10,476	(3)	-\$19,921	\$50	-1.0%
161	WASHINGTON LONE STAR	107	\$1,311,581	\$12,258	109	\$1,333,315	\$12,210	2	\$21,734	-\$48	1.6%
162	WASHINGTON WOODLIN	95	\$1,163,108	\$12,269	91	\$1,121,438	\$12,337	(4)	-\$41,671	\$68	-3.7%
163	WELD GILCREST	1,811	\$11,617,283	\$6,414	1,798	\$11,543,890	\$6,422	(14)	-\$73,393	\$8	-0.6%
164	WELD EATON	1,750	\$10,984,431	\$6,277	1,807	\$11,299,373	\$6,255	57	\$314,942	-\$22	2.8%
165	WELD KEENESBURG	2,143	\$13,576,173	\$6,334	2,236	\$14,101,854	\$6,306	93	\$525,681	-\$28	3.7%
166	WELD WINDSOR	4,316	\$26,510,012	\$6,142	4,448	\$27,317,624	\$6,141	132	\$807,612	-\$1	3.0%
167	WELD JOHNSTOWN	3,076	\$18,893,428	\$6,142	3,145	\$19,314,313	\$6,141	69	\$420,885	-\$1	2.2%
168	WELD GREELEY	18,882	\$119,276,809	\$6,317	19,226	\$121,363,608	\$6,313	344	\$2,086,799	-\$4	1.7%
169	WELD PLATTE VALLEY	1,104	\$7,211,333	\$6,531	1,093	\$7,134,420	\$6,527	(11)	-\$76,913	-\$3	-1.1%
170	WELD FT. LUPTON	2,280	\$15,109,540	\$6,626	2,265	\$14,996,115	\$6,622	(16)	-\$113,426	-\$4	-0.8%
171	WELD AULT-HIGHLAND	832	\$5,706,727	\$6,863	824	\$5,662,660	\$6,872	(8)	-\$44,067	\$9	-0.8%
172	WELD BRIGGS DALE	147	\$1,684,958	\$11,439	150	\$1,707,190	\$11,374	3	\$22,232	-\$65	1.3%
173	WELD PRAIRIE	164	\$1,802,378	\$10,997	162	\$1,789,103	\$11,030	(2)	-\$13,275	\$33	-0.7%
174	WELD PAWNEE	95	\$1,368,110	\$14,341	88	\$1,334,762	\$15,099	(7)	-\$33,348	\$758	-2.5%
175	YUMA YUMA 1	783	\$5,584,032	\$7,132	777	\$5,550,880	\$7,143	(6)	-\$33,152	\$11	-0.6%
176	YUMA WRAY RD-2	670	\$4,613,797	\$6,882	678	\$4,656,691	\$6,867	8	\$42,893	-\$15	0.9%
177	YUMA IDALIA RJ-3	137	\$1,628,777	\$11,863	139	\$1,643,094	\$11,821	2	\$14,317	-\$42	0.9%
178	YUMA LIBERTY J-4	82	\$1,087,083	\$13,257	80	\$1,062,941	\$13,337	(2)	-\$24,142	\$80	-2.3%
STATE	TOTAL	808,195	\$5,232,447,624	\$6,474	\$817,221	\$5,290,884,887	\$6,474	9,026	\$58,437,263	\$0	1.1%