



## Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

# Revised Fiscal Note

(replaces fiscal note dated March 10, 2021)

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<b>Drafting Number:</b>	LLS 21-0128	<b>Date:</b>	March 16, 2021
<b>Prime Sponsors:</b>	Rep. Esgar; Garnett Sen. Zenzinger; Fenberg	<b>Bill Status:</b>	Senate Education
		<b>Fiscal Analyst:</b>	Marc Carey   303-866-4102 marc.carey@state.co.us

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**Bill Topic:** TOTAL PROGRAM MILL LEVY TAX CREDIT

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**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 requires the Colorado Department of Education to establish a correction schedule to begin phasing out the number of total program mill levy tax credits established in House Bill 20-1418. The bill increases school district revenue and state workload on an ongoing basis.

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**Appropriation Summary:** No appropriation is required.

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**Fiscal Note Status:** This fiscal note reflects the reengrossed bill.

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## Summary of Legislation

Beginning in the 2020 property tax year, for school districts that have received voter approval to retain property tax revenue above their TABOR limit, current law reset school district total program mill levies that were erroneously reduced. Current law also requires each district that levies a higher number of mills as a result of that correction to grant taxpayers a credit equal to the number of mills of the levy increase, so as not to impact the effective number of mills levied for total program.

This bill requires the Colorado Department of Education (CDE) to begin phasing out the tax credits, beginning in the 2021 property tax year, according to an established correction schedule. The schedule must:

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

Finally, the bill specifies that, beginning in FY 2021-22 and until the budget stabilization factor no longer exists, any savings in the state share resulting from the phase out of tax credits must continue to be appropriated as state share of total program.

## Background

**House Bill 20-1418.** Beginning in tax year 2020, House Bill 20-1418 reset the number of mills levied for total program for school districts that have obtained voter approval to retain revenue above the constitutional limit. The reset required these districts to levy the lesser of:

- the number of mills necessary to fully fund total program;
- the number of mills the district levied when it received voter approval adjusted for any instances when the levy would have been reduced due to property tax revenue exceeding total program; or
- 27 mills.

The bill did not impact total program mills for the two districts that have not obtained voter approval to retain revenue above constitutional limits.

House Bill 20-1418 further required school boards in districts whose total program mills were reset to approve a tax credit equal to the difference between the reset number of mills and the number of mills levied in tax year 2019. As a result, House Bill 20-1418 did not impact the amount of property tax collected for the district's local share. Appendix A contains district level information on reset mills and credits resulting from House Bill 20-1418.

## State Expenditures

The bill does not impact state expenditures for school finance in FY 2021-22 and succeeding years, until the budget stabilization factor is no longer in existence. The bill also minimally increases CDE workload, as discussed below.

**School finance.** In FY 2021-22, the bill will not affect the required state aid contribution for total program, as state aid may not be reduced to offset any increased local revenue from the reduction of the tax credits, so long as the budget stabilization factor remains in place. Appendix B presents district level impacts of the bill on district total program mill levy, district total program, state aid and local share for FY 2021-22, under the assumption that state aid will be held at its current law level.

**Department of Education.** This bill requires the CDE to develop a correction schedule to phase out temporary property tax credits beginning in the 2021 property tax year. Additionally, CDE will provide technical assistance to districts related to the implementation of the correction schedule. This can be accomplished within existing appropriations.

## School District

In FY 2021-22, this bill is expected to provide an additional \$91.7 million in property tax revenue to fund the local share of total program. District level impacts for FY 2021-22 are detailed in Appendix B. Of the 176 school districts that have received voter approval to retain revenue above the TABOR property tax limit, 109 districts would see an increase of 1 mill, 18 districts would see an increase of less than one mill, and the remaining 49 districts would see no change in the number of mills levied. There would also be no change in the number of mills levied for the two districts that have not received voter approval to retain revenue above their TABOR limit. In FY 2022-23, this bill would provide an additional \$145.5 million in property tax revenue for school districts.

## Effective Date

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

## State and Local Government Contacts

Education

School Districts

Joint Budget Committee Staff

**Appendix A**  
**Reset Mills from HB 20-1418 and Temporary Tax Credits, FY 2020-21**

<b>County</b>	<b>District</b>	<b>Reset Mills</b>	<b>Temporary Tax Credit</b>
		<i>Resulting from correction required by House Bill 20-1418</i>	<i>Resulting from correction required by House Bill 20-1418</i>
ADAMS	MAPLETON	27	0.92
ADAMS	ADAMS 12 FIVE STAR	27	0
ADAMS	COMMERCE CITY	27	2.312
ADAMS	BRIGHTON	27	0.738
ADAMS	BENNETT	25.265	2.98
ADAMS	STRASBURG	27	0
ADAMS	WESTMINSTER	27	0
ALAMOSA	ALAMOSA	27	0
ALAMOSA	SANGRE DE CRISTO	27	0
ARAPAHOE	ENGLEWOOD	27	5.105
ARAPAHOE	SHERIDAN	27	6.053
ARAPAHOE	CHERRY CREEK	18.756	0
ARAPAHOE	LITTLETON	27	1.647
ARAPAHOE	DEER TRAIL	27	0
ARAPAHOE	AURORA	27	0.99
ARAPAHOE	BYERS	27	3.091
ARCHULETA	ARCHULETA	27	5.986
BACA	WALSH	27	7.699
BACA	PRITCHETT	26.992	8.191
BACA	SPRINGFIELD	27	0
BACA	VILAS	27	0
BACA	CAMPO	18.3	7.544
BENT	LAS ANIMAS	23.075	3.577
BENT	MCCLAVE	19.853	0.938
BOULDER	ST VRAIN	27	2.005
BOULDER	BOULDER	27	1.977
CHAFFEE	BUENA VISTA	23.149	7.167
CHAFFEE	SALIDA	21.951	7.258
CHEYENNE	KIT CARSON	18.215	10.401
CHEYENNE	CHEYENNE	13.155	6.481
CLEAR CREEK	CLEAR CREEK	17.745	5.264
CONEJOS	NORTH CONEJOS	19.899	2.776
CONEJOS	SANFORD	27	0
CONEJOS	SOUTH CONEJOS	27	8.212
COSTILLA	CENTENNIAL	27	10.72
COSTILLA	SIERRA GRANDE	27	0
CROWLEY	CROWLEY	27	10.551
CUSTER	WESTCLIFFE	27	4.097
DELTA	DELTA	27	4.344
DENVER	DENVER	27	1.459
DOLORES	DOLORES	26.333	10.774
DOUGLAS	DOUGLAS	27	1.56
EAGLE	EAGLE	12.138	0.52
ELBERT	ELIZABETH	27	0.286

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ELBERT	KIOWA	27	7.812
ELBERT	BIG SANDY	27	1.641
ELBERT	ELBERT	21.222	0.626
ELBERT	AGATE	27	10.202
EL PASO	CALHAN	27	0
EL PASO	HARRISON	15.72	0
EL PASO	WIDEFIELD	27	5.106
EL PASO	FOUNTAIN	27	7.316
EL PASO	COLORADO SPRINGS	20.715	0
EL PASO	CHEYENNE MOUNTAIN	27	0
EL PASO	MANITOU SPRINGS	27	4.184
EL PASO	ACADEMY	27	0.048
EL PASO	ELLCOTT	27	0
EL PASO	PEYTON	27	5.581
EL PASO	HANOVER	26.128	17.695
EL PASO	LEWIS-PALMER	27	3.836
EL PASO	FALCON	27	2.541
EL PASO	EDISON	27	0
EL PASO	MIAMI-YODER	27	6.166
FREMONT	CANON CITY	27	0
FREMONT	FLORENCE	27	11.797
FREMONT	COTOPAXI	27	5.298
GARFIELD	ROARING FORK	27	5.241
GARFIELD	RIFLE	19.491	14.791
GARFIELD	PARACHUTE	19.836	17.605
GILPIN	GILPIN	6.606	2.531
GRAND	WEST GRAND	22.905	9.094
GRAND	EAST GRAND	12.777	1.002
GUNNISON	GUNNISON	15.5	0
HINSDALE	HINSDALE	19.067	2.468
HUERFANO	HUERFANO	27	3.219
HUERFANO	LA VETA	27	0.688
JACKSON	NORTH PARK	23.041	0
JEFFERSON	JEFFERSON	27	0.748
KIOWA	EADS	27	4.801
KIOWA	PLAINVIEW	27	7.48
KIT CARSON	ARRIBA-FLAGLER	27	0
KIT CARSON	HI PLAINS	24.334	1.871
KIT CARSON	STRATTON	27	0
KIT CARSON	BETHUNE	27	4.812
KIT CARSON	BURLINGTON	27	2.82
LAKE	LAKE	27	3.531
LA PLATA	DURANGO	12.748	6.147
LA PLATA	BAYFIELD	21.215	12.986

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LA PLATA	IGNACIO	9.94	7.666
LARIMER	POUDRE	27	0
LARIMER	THOMPSON	27	4.64
LARIMER	ESTES PARK	23.143	2.594
LAS ANIMAS	TRINIDAD	27	14.573
LAS ANIMAS	PRIMERO	4.428	2.748
LAS ANIMAS	HOEHNE	27	4.342
LAS ANIMAS	AGUILAR	27	18.48
LAS ANIMAS	BRANSON	27	7.384
LAS ANIMAS	KIM	26.816	15.837
LINCOLN	GENOA-HUGO	27	9.913
LINCOLN	LIMON	27	5.176
LINCOLN	KARVAL	27	0
LOGAN	VALLEY	27	0.349
LOGAN	FRENCHMAN	27	0
LOGAN	BUFFALO	27	0
LOGAN	PLATEAU	27	9.582
MESA	DEBEQUE	10.972	7.542
MESA	PLATEAU VALLEY	27	15.55
MESA	MESA VALLEY	27	2.786
MINERAL	CREEDE	27	6.547
MOFFAT	MOFFAT	27	6.484
MONTEZUMA	MONTEZUMA	27	8.155
MONTEZUMA	DOLORES	27	6.117
MONTEZUMA	MANCOS	27	11.342
MONTROSE	MONTROSE	27	5.033
MONTROSE	WEST END	27	7.101
MORGAN	BRUSH	27	0
MORGAN	FT. MORGAN	27	0
MORGAN	WELDON	27	0
MORGAN	WIGGINS	24.545	0
OTERO	EAST OTERO	27	2.583
OTERO	ROCKY FORD	27	1.076
OTERO	MANZANOLA	27	5.271
OTERO	FOWLER	27	0
OTERO	CHERAW	27	0
OTERO	SWINK	27	5.003
OURAY	OURAY	25.16	6.229
OURAY	RIDGWAY	17.936	5.008
PARK	PLATTE CANYON	27	9.338
PARK	PARK	12.636	0.463
PHILLIPS	HOLYOKE	27	0
PHILLIPS	HAXTUN	27	0.379
PITKIN	ASPEN	5.156	0.744

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PROWERS	GRANADA	27	0
PROWERS	LAMAR	27	7.405
PROWERS	HOLLY	27	0.464
PROWERS	WILEY	27	1.947
PUEBLO	PUEBLO CITY	27	0
PUEBLO	PUEBLO RURAL	27	0
RIO BLANCO	MEEKER	14.656	8.889
RIO BLANCO	RANGELY	6.782	4.666
RIO GRANDE	DEL NORTE	27	10.692
RIO GRANDE	MONTE VISTA	27	0
RIO GRANDE	SARGENT	27	0
ROUTT	HAYDEN	27	6.414
ROUTT	STEAMBOAT SPRINGS	9.399	0
ROUTT	SOUTH ROUTT	27	5.717
SAGUACHE	MOUNTAIN VALLEY	27	3.442
SAGUACHE	MOFFAT	27	0
SAGUACHE	CENTER	27	0
SAN JUAN	SILVERTON	15.329	4.364
SAN MIGUEL	TELLURIDE	9.815	3.762
SAN MIGUEL	NORWOOD	16.999	13.089
SEDGWICK	JULESBURG	27	0
SEDGWICK	PLATTE VALLEY	27	4.058
SUMMIT	SUMMIT	11.486	0.82
TELLER	CRIPPLE CREEK	9.254	0
TELLER	WOODLAND PARK	27	4.45
WASHINGTON	AKRON	27	2.562
WASHINGTON	ARICKAREE	27	12.819
WASHINGTON	OTIS	27	0
WASHINGTON	LONE STAR	27	0
WASHINGTON	WOODLIN	27	7.228
WELD	GILCREST	15.63	9.43
WELD	EATON	27	7.562
WELD	KEENESBURG	27	16.155
WELD	WINDSOR	27	0
WELD	JOHNSTOWN	27	8.586
WELD	GREELEY	27	0
WELD	PLATTE VALLEY	5.624	0
WELD	FT. LUPTON	12.143	0
WELD	AULT-HIGHLAND	27	10.12
WELD	BRIGGSDALE	18.093	6.528
WELD	PRAIRIE	5.068	0
WELD	PAWNEE	4.293	0
YUMA	YUMA 1	27	8.655
YUMA	WRAY RD-2	27	11.968

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YUMA	IDALIA RJ-3	27	5.502
YUMA	LIBERTY J-4	27	7.325
<b>STATE</b>	<b>TOTAL</b>	<b>4,256.434</b>	<b>755.961</b>

*Source: Legislative Council Staff and Colorado Department of Education.*



**Appendix B**  
**School Finance Funding Comparison - Current Law vs House Bill 21-1164**  
**FY 2021-22 with and without First Year Implementation (up to 1 mill increase)**

*(Total program and state share are after the application of the budget stabilization factor and with the state share held constant)*

		FY 2021-22 Under Current Law				FY 2021-22 Under House Bill 21-1164				Change from Current Law			
County	District	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share
ADAMS	MAPLETON	26.080	\$72,685,550	\$49,871,812	\$22,813,738	27.000	\$73,582,941	\$50,016,432	\$ 23,566,508.37	0.920	\$897,390	\$144,620	\$752,770
ADAMS	ADAMS 12 FIVE STAR	27.000	\$344,411,993	\$253,101,442	\$91,310,551	27.000	\$348,664,171	\$257,353,621	\$ 91,310,550.74	-	\$4,252,178	\$4,252,178	\$0
ADAMS	COMMERCE CITY	24.688	\$59,912,675	\$37,923,025	\$21,989,650	25.688	\$60,652,369	\$37,833,051	\$ 22,819,317.57	1.000	\$739,694	-\$89,973	\$829,667
ADAMS	BRIGHTON	26.262	\$160,156,258	\$105,306,891	\$54,849,367	27.000	\$162,133,579	\$105,822,347	\$ 56,311,231.42	0.738	\$1,977,321	\$515,456	\$1,461,864
ADAMS	BENNETT	22.285	\$9,769,159	\$4,018,463	\$5,750,696	23.285	\$9,889,771	\$3,893,188	\$ 5,996,583.18	1.000	\$120,612	-\$125,275	\$245,887
ADAMS	STRASBURG	27.000	\$9,139,976	\$5,946,761	\$3,193,216	27.000	\$9,252,820	\$6,059,605	\$ 3,193,215.51	-	\$112,844	\$112,844	\$0
ADAMS	WESTMINSTER	27.000	\$82,219,396	\$56,731,674	\$25,487,222	27.000	\$83,234,492	\$57,746,770	\$ 25,487,722.08	-	\$1,015,097	\$1,015,097	\$0
ALAMOSA	ALAMOSA	27.000	\$19,597,291	\$15,214,488	\$4,382,803	27.000	\$19,839,243	\$15,456,440	\$ 4,382,802.81	-	\$241,952	\$241,952	\$0
ALAMOSA	SANGRE DE CRISTO	27.000	\$3,041,980	\$1,766,496	\$1,275,483	27.000	\$3,079,536	\$1,804,053	\$ 1,275,483.12	-	\$37,557	\$37,557	\$0
ARAPAHOE	ENGLEWOOD	21.895	\$21,284,572	\$6,449,347	\$14,835,224	22.895	\$21,547,355	\$6,074,722	\$ 15,472,633.26	1.000	\$262,784	-\$374,625	\$637,409
ARAPAHOE	SHERIDAN	20.947	\$12,098,785	\$7,164,092	\$4,934,693	21.947	\$12,248,159	\$7,092,751	\$ 5,155,407.34	1.000	\$149,374	-\$71,341	\$220,715
ARAPAHOE	CHERRY CREEK	18.756	\$446,391,839	\$301,935,579	\$144,456,260	18.756	\$451,903,080	\$307,446,820	\$ 144,456,260.18	-	\$5,511,242	\$5,511,242	\$0
ARAPAHOE	LITTLETON	25.353	\$115,803,232	\$60,864,010	\$54,939,222	26.353	\$117,232,961	\$60,252,611	\$ 56,980,350.05	1.000	\$1,429,730	-\$611,398	\$2,041,128
ARAPAHOE	DEER TRAIL	27.000	\$3,145,449	\$1,815,798	\$1,329,651	27.000	\$3,184,283	\$1,854,632	\$ 1,329,650.86	-	\$38,834	\$38,834	\$0
ARAPAHOE	AURORA	26.010	\$344,348,386	\$251,540,379	\$92,808,007	27.000	\$348,599,779	\$252,439,722	\$ 96,160,057.27	0.990	\$4,251,393	\$899,343	\$3,352,050
ARAPAHOE	BYERS	23.909	\$37,375,867	\$35,561,714	\$1,814,153	24.909	\$37,837,317	\$35,952,314	\$ 1,885,003.28	1.000	\$461,450	\$390,600	\$70,850
ARCHULETA	ARCHULETA	21.014	\$14,387,813	\$6,813,846	\$7,573,967	22.014	\$14,565,448	\$6,656,848	\$ 7,908,600.02	1.000	\$177,635	-\$156,998	\$334,633
BACA	WALSH	19.301	\$2,048,874	\$1,430,082	\$618,792	20.301	\$2,074,169	\$1,426,640	\$ 647,529.25	1.000	\$25,296	-\$3,441	\$28,737
BACA	PRITCHETT	18.801	\$937,517	\$467,955	\$469,562	19.801	\$949,091	\$456,560	\$ 492,531.73	1.000	\$11,575	-\$11,395	\$22,970
BACA	SPRINGFIELD	27.000	\$3,158,634	\$2,200,938	\$957,696	27.000	\$3,197,631	\$2,239,936	\$ 957,695.62	-	\$38,997	\$38,997	\$0
BACA	VILAS	27.000	\$1,863,286	\$1,628,405	\$234,881	27.000	\$1,886,290	\$1,651,409	\$ 234,881.36	-	\$23,004	\$23,004	\$0
BACA	CAMPO	10.756	\$839,613	\$632,392	\$207,221	11.756	\$849,979	\$625,158	\$ 224,821.60	1.000	\$10,366	-\$7,235	\$17,601
BENT	LAS ANIMAS	19.498	\$18,185,628	\$16,730,185	\$1,455,443	20.498	\$18,410,151	\$16,885,589	\$ 1,524,562.34	1.000	\$224,523	\$155,404	\$69,120
BENT	MCCLAVE	18.915	\$2,690,089	\$2,206,692	\$483,397	19.853	\$2,723,302	\$2,216,763	\$ 506,538.89	0.938	\$33,212	\$10,071	\$23,142
BOULDER	ST VRAIN	24.995	\$249,752,531	\$141,930,880	\$107,821,651	25.995	\$252,836,025	\$140,906,119	\$ 111,929,906.32	1.000	\$3,083,494	-\$1,024,761	\$4,108,255
BOULDER	BOULDER	25.023	\$248,773,582	\$51,654,614	\$197,118,967	26.023	\$251,844,989	\$47,274,800	\$ 204,570,189.60	1.000	\$3,071,408	-\$4,379,815	\$7,451,222
CHAFFEE	BUENA VISTA	15.982	\$8,442,541	\$4,081,356	\$4,361,185	16.982	\$8,546,775	\$3,934,651	\$ 4,612,123.21	1.000	\$104,233	-\$146,705	\$250,938
CHAFFEE	SALIDA	14.693	\$10,998,792	\$6,162,654	\$4,836,138	15.693	\$11,134,586	\$6,000,412	\$ 5,134,173.20	1.000	\$135,793	-\$162,242	\$298,035
CHEYENNE	KIT CARSON	7.814	\$1,537,942	\$1,199,580	\$338,362	8.814	\$1,556,930	\$1,179,732	\$ 377,197.53	1.000	\$18,988	-\$19,848	\$38,836
CHEYENNE	CHEYENNE	6.674	\$2,428,339	\$1,904,768	\$523,572	7.674	\$2,458,320	\$1,865,365	\$ 592,954.68	1.000	\$29,981	-\$39,402	\$69,383
CLEAR CREEK	CLEAR CREEK	12.481	\$6,238,356	\$1,755,117	\$4,483,239	13.481	\$6,315,376	\$1,499,601	\$ 4,815,775.03	1.000	\$77,020	-\$255,516	\$332,536
CONEJOS	NORTH CONEJOS	17.123	\$8,894,553	\$8,168,713	\$725,840	18.123	\$9,004,367	\$8,244,238	\$ 760,128.86	1.000	\$109,814	\$75,525	\$34,289
CONEJOS	SANFORD	27.000	\$3,535,330	\$3,232,030	\$303,301	27.000	\$3,578,978	\$3,275,678	\$ 303,300.53	-	\$43,648	\$43,648	\$0
CONEJOS	SOUTH CONEJOS	18.788	\$2,364,647	\$1,694,114	\$670,534	19.788	\$2,393,842	\$1,693,450	\$ 700,391.57	1.000	\$29,194	-\$664	\$29,858
COSTILLA	CENTENNIAL	16.280	\$2,839,493	\$1,893,505	\$945,988	17.280	\$2,874,550	\$1,870,941	\$ 1,003,608.66	1.000	\$35,057	-\$22,564	\$57,621
COSTILLA	SIERRA GRANDE	27.000	\$3,208,990	\$1,279,510	\$1,929,480	27.000	\$3,248,609	\$1,319,129	\$ 1,929,479.77	-	\$39,619	\$39,619	\$0
CROWLEY	CROWLEY	16.449	\$4,132,939	\$3,192,504	\$940,435	17.449	\$4,183,965	\$3,190,834	\$ 993,130.29	1.000	\$51,026	-\$1,670	\$52,696
CUSTER	WESTCLIFFE	22.903	\$3,841,335	\$827,540	\$3,013,795	23.903	\$3,888,761	\$758,028	\$ 3,130,732.62	1.000	\$47,426	-\$69,511	\$116,937
DELTA	DELTA	22.656	\$38,423,957	\$28,090,048	\$10,333,909	23.656	\$38,898,347	\$28,164,284	\$ 10,734,062.52	1.000	\$474,390	\$74,236	\$400,154
DENVER	DENVER	25.541	\$767,818,926	\$193,319,073	\$574,499,852	26.541	\$777,298,569	\$181,382,291	\$ 595,916,277.94	1.000	\$9,479,644	-\$11,936,782	\$21,416,426
DOLOROS	DOLOROS	15.559	\$2,919,547	\$1,091,013	\$1,828,534	16.559	\$2,955,592	\$1,016,266	\$ 1,939,326.22	1.000	\$36,045	-\$74,747	\$110,792
DOUGLAS	DOUGLAS	25.440	\$520,964,043	\$309,966,366	\$210,997,677	26.440	\$527,395,968	\$308,711,982	\$ 218,683,985.47	1.000	\$6,431,925	-\$1,254,384	\$7,686,309
EAGLE	EAGLE	11.618	\$60,270,481	\$18,679,642	\$41,590,839	12.138	\$61,014,592	\$17,650,921	\$ 43,363,671.42	0.520	\$744,111	-\$1,028,721	\$1,772,832

**Appendix B**  
**School Finance Funding Comparison - Current Law vs House Bill 21-1164**  
**FY 2021-22 with and without First Year Implementation (up to 1 mill increase)**

*(Total program and state share are after the application of the budget stabilization factor and with the state share held constant)*

		FY 2021-22 Under Current Law				FY 2021-22 Under House Bill 21-1164				Change from Current Law			
County	District	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share
ELBERT	ELIZABETH	26.714	\$18,288,425	\$9,764,024	\$8,524,401	27.000	\$18,514,217	\$9,910,699	\$ 8,603,517.91	0.286	\$225,792	\$146,675	\$79,117
ELBERT	KIOWA	19.188	\$3,208,137	\$2,020,217	\$1,187,920	20.188	\$3,247,745	\$2,005,030	\$ 1,242,714.78	1.000	\$39,608	-\$15,187	\$54,795
ELBERT	BIG SANDY	25.359	\$3,534,730	\$2,572,383	\$962,347	26.359	\$3,578,370	\$2,581,128	\$ 997,242.11	1.000	\$43,640	\$8,746	\$34,895
ELBERT	ELBERT	20.596	\$3,162,541	\$2,482,223	\$680,318	21.222	\$3,201,587	\$2,503,076	\$ 698,510.46	0.626	\$39,045	\$20,853	\$18,193
ELBERT	AGATE	16.798	\$1,046,755	\$634,111	\$412,644	17.798	\$1,059,679	\$625,533	\$ 434,146.01	1.000	\$12,923	-\$8,579	\$21,502
EL PASO	CALHAN	27.000	\$4,242,006	\$2,863,691	\$1,378,319	27.000	\$4,294,378	\$2,916,064	\$ 1,378,314.42	-	\$52,373	\$52,373	\$0
EL PASO	HARRISON	15.291	\$98,103,182	\$86,377,753	\$11,725,429	15.291	\$99,314,383	\$87,588,955	\$ 11,725,428.72	-	\$1,211,201	\$1,211,201	\$0
EL PASO	WIDEFIELD	21.894	\$73,645,349	\$61,895,476	\$11,749,873	22.894	\$74,554,589	\$62,308,876	\$ 12,245,713.17	1.000	\$909,240	\$413,400	\$495,840
EL PASO	FOUNTAIN	19.684	\$64,562,677	\$60,476,399	\$4,086,278	20.684	\$65,359,780	\$61,084,298	\$ 4,275,482.86	1.000	\$797,104	\$607,898	\$189,205
EL PASO	COLORADO SPRINGS	20.715	\$238,111,516	\$166,289,354	\$71,822,162	20.715	\$241,051,288	\$169,229,125	\$ 71,822,162.31	-	\$2,939,772	\$2,939,772	\$0
EL PASO	CHEYENNE MOUNTAIN	27.000	\$40,887,202	\$27,713,741	\$13,173,461	27.000	\$41,392,003	\$28,218,542	\$ 13,173,461.05	-	\$504,801	\$504,801	\$0
EL PASO	MANITOU SPRINGS	22.816	\$11,803,374	\$8,295,926	\$3,507,448	23.816	\$11,949,101	\$8,301,293	\$ 3,647,808.47	1.000	\$145,727	\$5,366	\$140,360
EL PASO	ACADEMY	26.952	\$201,329,834	\$143,884,679	\$57,445,155	27.000	\$203,815,492	\$146,277,399	\$ 57,538,092.19	0.048	\$2,485,658	\$2,392,720	\$92,938
EL PASO	ELLICOTT	27.000	\$8,998,442	\$7,778,921	\$1,219,521	27.000	\$9,109,539	\$7,890,018	\$ 1,219,521.40	-	\$111,097	\$111,097	\$0
EL PASO	PEYTON	21.419	\$5,517,605	\$4,198,232	\$1,319,374	22.419	\$5,585,727	\$4,210,000	\$ 1,375,727.05	1.000	\$68,121	\$11,768	\$56,354
EL PASO	HANOVER	8.433	\$3,193,293	\$2,819,548	\$373,745	9.433	\$3,232,718	\$2,816,438	\$ 416,280.76	1.000	\$39,425	-\$3,111	\$42,536
EL PASO	LEWIS-PALMER	23.164	\$51,383,760	\$35,056,936	\$16,326,824	24.164	\$52,018,154	\$35,048,399	\$ 16,969,754.62	1.000	\$634,394	-\$8,537	\$642,931
EL PASO	FALCON	24.459	\$224,529,531	\$193,821,273	\$30,708,258	25.459	\$227,301,617	\$195,416,935	\$ 31,884,681.76	1.000	\$2,772,086	\$1,595,663	\$1,176,423
EL PASO	EDISON	27.000	\$2,646,607	\$2,459,887	\$186,720	27.000	\$2,679,283	\$2,492,563	\$ 186,719.67	-	\$32,676	\$32,676	\$0
EL PASO	MIAMI-YODER	20.834	\$3,199,523	\$2,470,753	\$728,771	21.834	\$3,239,025	\$2,478,200	\$ 760,825.55	1.000	\$39,502	\$7,447	\$32,055
FREMONT	CANON CITY	27.000	\$28,558,000	\$20,022,400	\$8,535,601	27.000	\$28,910,583	\$20,374,982	\$ 8,535,600.69	-	\$352,583	\$352,583	\$0
FREMONT	FLORENCE	15.203	\$11,030,507	\$8,318,599	\$2,711,909	16.203	\$11,166,692	\$8,299,830	\$ 2,866,862.27	1.000	\$136,185	-\$18,769	\$154,954
FREMONT	COTOPAXI	21.702	\$2,744,798	\$967,492	\$1,777,306	22.702	\$2,778,686	\$929,300	\$ 1,849,386.01	1.000	\$33,888	-\$38,192	\$72,080
GARFIELD	ROARING FORK	21.759	\$53,614,180	\$25,505,789	\$28,108,391	22.759	\$54,276,112	\$24,940,329	\$ 29,335,782.49	1.000	\$661,931	-\$565,460	\$1,227,392
GARFIELD	RIFLE	4.700	\$37,805,330	\$34,351,956	\$3,453,374	5.700	\$38,272,082	\$34,143,508	\$ 4,128,574.15	1.000	\$466,752	-\$208,448	\$675,200
GARFIELD	PARACHUTE	2.231	\$10,714,846	\$9,575,451	\$1,139,396	3.231	\$10,847,134	\$9,270,934	\$ 1,576,200.32	1.000	\$132,288	-\$304,517	\$436,805
GILPIN	GILPIN	4.075	\$4,371,190	\$2,735,448	\$1,635,742	5.075	\$4,425,157	\$2,417,021	\$ 2,008,136.08	1.000	\$53,968	-\$318,427	\$372,394
GRAND	WEST GRAND	13.811	\$4,283,727	\$2,383,223	\$1,900,504	14.811	\$4,336,615	\$2,307,698	\$ 2,028,916.74	1.000	\$52,888	-\$75,525	\$128,412
GRAND	EAST GRAND	11.775	\$10,962,035	\$1,246,091	\$9,715,943	12.775	\$11,097,374	\$607,026	\$ 10,490,348.32	1.000	\$135,339	-\$639,065	\$774,405
GUNNISON	GUNNISON	15.500	\$16,760,767	\$5,238,564	\$11,522,203	15.500	\$16,967,699	\$5,445,495	\$ 11,522,203.36	-	\$206,932	\$206,932	\$0
HINSDALE	HINSDALE	16.599	\$1,637,302	\$656,886	\$980,416	17.599	\$1,657,517	\$621,041	\$ 1,036,476.21	1.000	\$20,214	-\$35,845	\$56,060
HUERFANO	HUERFANO	23.781	\$5,065,498	\$2,427,185	\$2,638,313	24.781	\$5,128,037	\$2,389,634	\$ 2,738,403.09	1.000	\$62,540	-\$37,550	\$100,090
HUERFANO	LA VETA	26.312	\$2,811,449	\$1,870,663	\$940,786	27.000	\$2,846,160	\$1,883,420	\$ 962,739.77	0.688	\$34,711	\$12,757	\$21,953
JACKSON	NORTH PARK	23.041	\$2,406,551	\$0	\$2,406,551	23.041	\$2,406,551	\$0	\$ 2,406,551.35	-	\$0	\$0	\$0
JEFFERSON	JEFFERSON	26.252	\$660,221,967	\$345,974,785	\$314,247,182	27.000	\$668,373,198	\$345,760,548	\$ 322,612,650.20	0.748	\$8,151,230	-\$214,237	\$8,365,468
KIOWA	EADS	22.199	\$2,520,595	\$1,968,818	\$551,777	23.199	\$2,551,715	\$1,978,695	\$ 573,020.53	1.000	\$31,120	\$9,876	\$21,243
KIOWA	PLAINVIEW	19.520	\$848,925	\$485,352	\$363,573	20.520	\$859,406	\$478,799	\$ 380,606.26	1.000	\$10,481	-\$6,553	\$17,034
KIT CARSON	ARRIBA-FLAGLER	27.000	\$2,125,012	\$996,477	\$1,128,535	27.000	\$2,151,248	\$1,022,713	\$ 1,128,535.05	-	\$26,236	\$26,236	\$0
KIT CARSON	HI PLAINS	22.463	\$1,974,766	\$1,137,630	\$837,136	23.463	\$1,999,147	\$1,128,415	\$ 870,732.25	1.000	\$24,381	\$9,216	\$33,597
KIT CARSON	STRATTON	27.000	\$2,645,558	\$1,884,777	\$760,781	27.000	\$2,678,221	\$1,917,440	\$ 760,781.09	-	\$32,663	\$32,663	\$0
KIT CARSON	BETHUNE	22.188	\$1,726,302	\$1,242,711	\$483,591	23.188	\$1,747,616	\$1,244,216	\$ 503,399.15	1.000	\$21,313	\$1,505	\$19,808
KIT CARSON	BURLINGTON	24.180	\$6,089,796	\$2,296,220	\$3,793,576	25.180	\$6,164,982	\$2,262,921	\$ 3,902,060.67	1.000	\$75,186	-\$33,299	\$108,485
LAKE	LAKE	23.469	\$8,825,699	\$3,278,788	\$5,546,911	24.469	\$8,934,663	\$3,164,067	\$ 5,770,595.59	1.000	\$108,964	-\$114,721	\$223,684

**Appendix B**  
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**FY 2021-22 with and without First Year Implementation (up to 1 mill increase)**

*(Total program and state share are after the application of the budget stabilization factor and with the state share held constant)*

		FY 2021-22 Under Current Law				FY 2021-22 Under House Bill 21-1164				Change from Current Law			
County	District	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share
LA PLATA	DURANGO	6.601	\$57,840,515	\$47,707,220	\$10,133,296	7.601	\$58,554,626	\$47,058,292	\$ 11,496,333.46	1.000	\$714,110	-\$648,927	\$1,363,038
LA PLATA	BAYFIELD	8.229	\$12,010,933	\$10,047,815	\$1,963,118	9.229	\$12,159,223	\$9,981,051	\$ 2,178,172.10	1.000	\$148,289	-\$66,765	\$215,054
LA PLATA	IGNACIO	2.274	\$7,621,377	\$7,073,459	\$547,918	3.274	\$7,715,472	\$6,953,789	\$ 761,682.94	1.000	\$94,095	-\$119,670	\$213,765
LARIMER	POUDRE	27.000	\$257,831,087	\$145,037,206	\$112,793,882	27.000	\$261,014,321	\$148,220,439	\$ 112,793,881.67	-	\$3,183,233	\$3,183,233	\$0
LARIMER	THOMPSON	22.360	\$120,263,021	\$64,595,142	\$55,667,879	23.360	\$121,747,812	\$63,736,321	\$ 58,011,490.61	1.000	\$1,484,791	-\$858,821	\$2,343,611
LARIMER	ESTES PARK	20.549	\$10,178,138	\$0	\$10,178,138	21.330	\$10,539,931	\$0	\$ 10,539,930.59	0.781	\$361,793	\$0	\$361,793
LAS ANIMAS	TRINIDAD	12.427	\$8,555,790	\$6,753,577	\$1,802,213	13.427	\$8,661,421	\$6,731,522	\$ 1,929,899.21	1.000	\$105,631	-\$22,055	\$127,686
LAS ANIMAS	PRIMERO	1.680	\$2,725,158	\$2,523,487	\$201,671	2.680	\$2,758,803	\$2,468,035	\$ 290,768.63	1.000	\$33,645	-\$55,453	\$89,098
LAS ANIMAS	HOEHNE	22.658	\$3,621,506	\$2,230,234	\$1,391,272	23.658	\$3,666,218	\$2,222,578	\$ 1,443,639.26	1.000	\$44,712	-\$7,655	\$52,367
LAS ANIMAS	AGUILAR	8.520	\$1,713,267	\$1,298,428	\$414,839	9.520	\$1,734,419	\$1,278,121	\$ 456,298.69	1.000	\$21,152	-\$20,307	\$41,459
LAS ANIMAS	BRANSON	19.616	\$4,405,613	\$4,014,377	\$391,236	20.616	\$4,460,005	\$4,050,677	\$ 409,328.40	1.000	\$54,393	\$36,300	\$18,093
LAS ANIMAS	KIM	10.979	\$787,078	\$511,665	\$275,413	11.979	\$796,795	\$498,769	\$ 298,026.04	1.000	\$9,717	-\$12,895	\$22,613
LINCOLN	GENOA-HUGO	17.087	\$2,654,809	\$1,422,256	\$1,232,554	18.087	\$2,687,586	\$1,389,076	\$ 1,298,509.61	1.000	\$32,777	-\$33,179	\$65,956
LINCOLN	LIMON	21.824	\$4,372,333	\$2,374,345	\$1,997,988	22.824	\$4,426,315	\$2,345,670	\$ 2,080,644.57	1.000	\$53,982	-\$28,675	\$82,657
LINCOLN	KARVAL	27.000	\$848,524	\$644,099	\$204,424	27.000	\$859,000	\$654,575	\$ 204,424.44	-	\$10,476	\$10,476	\$0
LOGAN	VALLEY	26.651	\$16,975,612	\$10,395,111	\$6,580,501	27.000	\$17,185,197	\$10,526,231	\$ 6,658,965.92	0.349	\$209,584	\$131,120	\$78,465
LOGAN	FRENCHMAN	27.000	\$2,524,998	\$1,280,563	\$1,244,436	27.000	\$2,556,173	\$1,311,737	\$ 1,244,435.57	-	\$31,174	\$31,174	\$0
LOGAN	BUFFALO	27.000	\$3,370,367	\$2,531,515	\$838,853	27.000	\$3,411,978	\$2,573,126	\$ 838,852.58	-	\$41,611	\$41,611	\$0
LOGAN	PLATEAU	17.418	\$2,189,519	\$997,539	\$1,191,979	18.418	\$2,216,551	\$962,987	\$ 1,253,563.73	1.000	\$27,032	-\$34,552	\$61,585
MESA	DEBEQUE	3.430	\$2,322,750	\$1,439,769	\$882,980	4.430	\$2,351,427	\$1,234,673	\$ 1,116,753.00	1.000	\$28,677	-\$205,096	\$233,773
MESA	PLATEAU VALLEY	11.450	\$3,924,731	\$1,884,007	\$2,040,724	12.450	\$3,973,186	\$1,776,973	\$ 2,196,212.77	1.000	\$48,455	-\$107,033	\$155,489
MESA	MESA VALLEY	24.214	\$174,589,017	\$121,786,545	\$52,802,472	25.214	\$176,744,527	\$121,983,884	\$ 54,760,643.00	1.000	\$2,155,510	\$197,339	\$1,958,171
MINERAL	CREEDE	20.453	\$1,479,669	\$382,711	\$1,096,958	21.453	\$1,497,937	\$352,051	\$ 1,145,885.75	1.000	\$18,268	-\$30,660	\$48,928
MOFFAT	MOFFAT	20.516	\$16,474,456	\$7,027,793	\$9,446,663	21.516	\$16,677,852	\$6,810,979	\$ 9,866,873.18	1.000	\$203,397	-\$216,813	\$420,210
MONTEZUMA	MONTEZUMA	18.845	\$21,735,834	\$9,957,832	\$11,778,002	19.845	\$22,004,189	\$9,652,482	\$ 12,351,706.30	1.000	\$268,355	-\$305,350	\$573,705
MONTEZUMA	DOLORES	20.883	\$6,010,678	\$4,592,286	\$1,418,393	21.883	\$6,084,887	\$4,603,968	\$ 1,480,919.04	1.000	\$74,209	\$11,683	\$62,526
MONTEZUMA	MANCOS	15.658	\$4,349,094	\$3,489,126	\$859,967	16.658	\$4,402,788	\$3,491,257	\$ 911,530.96	1.000	\$53,695	\$2,131	\$51,564
MONTROSE	MONTROSE	21.967	\$49,126,318	\$34,533,622	\$14,592,696	22.967	\$49,732,841	\$34,547,746	\$ 15,185,094.53	1.000	\$606,523	\$14,125	\$592,398
MONTROSE	WEST END	19.899	\$3,365,550	\$2,840,754	\$524,797	20.899	\$3,407,102	\$2,861,420	\$ 545,682.39	1.000	\$41,552	\$20,666	\$20,886
MORGAN	BRUSH	27.000	\$11,960,351	\$4,019,147	\$7,941,204	27.000	\$12,108,016	\$4,166,812	\$ 7,941,203.57	-	\$147,665	\$147,665	\$0
MORGAN	FT. MORGAN	27.000	\$27,038,295	\$17,877,718	\$9,160,576	27.000	\$27,372,115	\$18,211,538	\$ 9,160,576.25	-	\$333,820	\$333,820	\$0
MORGAN	WELDON	27.000	\$2,772,199	\$1,843,995	\$928,204	27.000	\$2,806,425	\$1,878,221	\$ 928,203.81	-	\$34,226	\$34,226	\$0
MORGAN	WIGGINS	24.545	\$6,702,007	\$0	\$6,702,007	24.545	\$6,702,007	\$0	\$ 6,702,006.62	-	\$0	\$0	\$0
OTERO	EAST OTERO	24.417	\$12,787,851	\$10,500,387	\$2,287,464	25.417	\$12,945,733	\$10,579,793	\$ 2,365,939.27	1.000	\$157,881	\$79,406	\$78,475
OTERO	ROCKY FORD	25.924	\$7,217,033	\$5,997,695	\$1,219,339	26.924	\$7,306,136	\$6,047,627	\$ 1,258,509.57	1.000	\$89,103	\$49,932	\$39,171
OTERO	MANZANOLA	21.729	\$2,483,937	\$2,199,889	\$284,048	22.729	\$2,514,604	\$2,219,574	\$ 295,030.28	1.000	\$30,667	\$19,685	\$10,982
OTERO	FOWLER	27.000	\$3,841,658	\$2,983,709	\$857,949	27.000	\$3,889,088	\$3,031,138	\$ 857,949.39	-	\$47,430	\$47,430	\$0
OTERO	CHERAW	27.000	\$2,785,170	\$2,526,852	\$258,318	27.000	\$2,819,556	\$2,561,238	\$ 258,317.77	-	\$34,386	\$34,386	\$0
OTERO	SWINK	21.997	\$3,545,703	\$3,021,121	\$524,583	22.997	\$3,589,479	\$3,045,038	\$ 544,441.54	1.000	\$43,776	\$23,917	\$19,859
OURAY	OURAY	18.931	\$2,737,724	\$1,395,313	\$1,342,411	19.931	\$2,771,525	\$1,363,161	\$ 1,408,363.55	1.000	\$33,800	-\$32,152	\$65,952
OURAY	RIDGWAY	12.928	\$3,831,979	\$2,195,845	\$1,636,134	13.928	\$3,879,290	\$2,126,666	\$ 1,752,623.99	1.000	\$47,310	-\$69,180	\$116,490
PARK	PLATTE CANYON	17.662	\$7,362,423	\$3,743,124	\$3,619,299	18.662	\$7,453,321	\$3,644,711	\$ 3,808,609.80	1.000	\$90,898	-\$98,413	\$189,311
PARK	PARK	12.173	\$5,864,516	\$86,952	\$5,777,565	12.636	\$5,972,012	\$0	\$ 5,972,011.79	0.463	\$107,495	-\$86,952	\$194,447

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		FY 2021-22 Under Current Law				FY 2021-22 Under House Bill 21-1164				Change from Current Law			
County	District	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share
PHILLIPS	HOLYOKE	27.000	\$5,421,203	\$3,059,923	\$2,361,281	27.000	\$5,488,134	\$3,126,854	\$ 2,361,280.50	-	\$66,931	\$66,931	\$0
PHILLIPS	HAXTUN	26.621	\$3,254,203	\$2,250,556	\$1,003,647	27.000	\$3,294,380	\$2,277,726	\$ 1,016,653.83	0.379	\$40,177	\$27,171	\$13,006
PITKIN	ASPEN	4.412	\$17,703,677	\$2,038,230	\$15,665,447	5.156	\$18,229,755	\$0	\$ 18,229,755.10	0.744	\$526,078	-\$2,038,230	\$2,564,309
PROWERS	GRANADA	27.000	\$2,505,986	\$1,981,011	\$524,975	27.000	\$2,536,925	\$2,011,950	\$ 524,974.94	-	\$30,939	\$30,939	\$0
PROWERS	LAMAR	19.595	\$12,872,658	\$10,864,880	\$2,007,778	20.595	\$13,031,586	\$10,933,461	\$ 2,098,125.18	1.000	\$158,928	\$68,581	\$90,347
PROWERS	HOLLY	26.536	\$3,016,936	\$2,155,329	\$861,607	27.000	\$3,054,184	\$2,179,098	\$ 875,085.18	0.464	\$37,248	\$23,769	\$13,478
PROWERS	WILEY	25.053	\$2,847,184	\$2,459,008	\$388,176	26.053	\$2,882,336	\$2,480,520	\$ 401,815.54	1.000	\$35,152	\$21,512	\$13,639
PUEBLO	PUEBLO CITY	27.000	\$135,257,508	\$103,656,563	\$31,600,945	27.000	\$136,927,424	\$105,326,479	\$ 31,600,944.93	-	\$1,669,916	\$1,669,916	\$0
PUEBLO	PUEBLO RURAL	27.000	\$81,201,863	\$57,914,518	\$23,287,345	27.000	\$82,204,397	\$58,917,052	\$ 23,287,345.48	-	\$1,002,534	\$1,002,534	\$0
RIO BLANCO	MEEKER	5.767	\$6,007,530	\$3,227,069	\$2,780,461	6.767	\$6,081,700	\$2,837,654	\$ 3,244,045.31	1.000	\$74,170	-\$389,414	\$463,584
RIO BLANCO	RANGELY	2.116	\$4,203,623	\$3,716,654	\$486,969	3.116	\$4,255,522	\$3,574,118	\$ 681,403.71	1.000	\$51,899	-\$142,536	\$194,435
RIO GRANDE	DEL NORTE	16.308	\$4,007,501	\$2,256,578	\$1,750,923	17.308	\$4,056,978	\$2,209,619	\$ 1,847,359.26	1.000	\$49,477	-\$46,959	\$96,436
RIO GRANDE	MONTE VISTA	27.000	\$9,948,853	\$8,062,747	\$1,886,106	27.000	\$10,071,684	\$8,185,578	\$ 1,886,105.93	-	\$122,831	\$122,831	\$0
RIO GRANDE	SARGENT	27.000	\$3,737,104	\$2,359,552	\$1,377,552	27.000	\$3,783,243	\$2,405,691	\$ 1,377,552.04	-	\$46,139	\$46,139	\$0
ROUTT	HAYDEN	20.586	\$4,129,542	\$1,301,610	\$2,827,932	21.586	\$4,180,526	\$1,221,830	\$ 2,958,695.97	1.000	\$50,984	-\$79,780	\$130,764
ROUTT	STEAMBOAT SPRINGS	9.399	\$24,603,008	\$13,891,690	\$10,711,318	9.399	\$24,906,762	\$14,195,443	\$ 10,711,318.45	-	\$303,754	\$303,754	\$0
ROUTT	SOUTH ROUTT	21.283	\$3,548,412	\$1,519,353	\$2,029,059	22.283	\$3,592,221	\$1,473,075	\$ 2,119,146.01	1.000	\$43,809	-\$46,278	\$90,087
SAGUACHE	MOUNTAIN VALLEY	23.558	\$2,231,207	\$1,617,357	\$613,850	24.558	\$2,258,754	\$1,622,252	\$ 636,501.81	1.000	\$27,547	\$4,896	\$22,651
SAGUACHE	MOFFAT	27.000	\$3,199,265	\$2,447,824	\$751,441	27.000	\$3,238,764	\$2,487,323	\$ 751,441.20	-	\$39,499	\$39,499	\$0
SAGUACHE	CENTER	27.000	\$5,809,630	\$4,734,882	\$1,074,748	27.000	\$5,881,357	\$4,806,609	\$ 1,074,747.62	-	\$71,727	\$71,727	\$0
SAN JUAN	SILVERTON	10.965	\$1,413,396	\$883,081	\$530,315	11.965	\$1,430,846	\$855,564	\$ 575,281.99	1.000	\$17,450	-\$27,517	\$44,967
SAN MIGUEL	TELLURIDE	6.053	\$9,989,795	\$4,402,648	\$5,587,147	7.053	\$10,113,131	\$3,639,380	\$ 6,473,751.24	1.000	\$123,336	-\$763,268	\$886,604
SAN MIGUEL	NORWOOD	3.910	\$2,725,284	\$2,527,090	\$198,194	4.910	\$2,758,931	\$2,512,796	\$ 246,134.64	1.000	\$33,647	-\$14,294	\$47,941
SEDGWICK	JULESBURG	27.000	\$8,098,994	\$7,092,402	\$1,006,592	27.000	\$8,198,985	\$7,192,394	\$ 1,006,591.59	-	\$99,992	\$99,992	\$0
SEDGWICK	PLATTE VALLEY	22.942	\$2,074,626	\$1,392,666	\$681,960	23.942	\$2,100,239	\$1,392,287	\$ 707,952.85	1.000	\$25,614	-\$379	\$25,993
SUMMIT	SUMMIT	10.666	\$29,962,978	\$2,024,571	\$27,938,407	11.486	\$30,332,907	\$354,358	\$ 29,978,548.49	0.820	\$369,929	-\$1,670,213	\$2,040,141
TELLER	CRIPPLE CREEK	9.254	\$3,636,690	\$242,943	\$3,393,747	9.254	\$3,681,589	\$287,842	\$ 3,393,746.63	-	\$44,899	\$44,899	\$0
TELLER	WOODLAND PARK	22.550	\$17,410,530	\$9,395,053	\$8,015,476	23.550	\$17,625,484	\$9,285,757	\$ 8,339,726.68	1.000	\$214,954	-\$109,297	\$324,250
WASHINGTON	AKRON	24.438	\$3,985,432	\$2,743,494	\$1,241,938	25.438	\$4,034,637	\$2,746,462	\$ 1,288,175.04	1.000	\$49,205	\$2,968	\$46,237
WASHINGTON	ARICKAREE	14.181	\$1,624,533	\$1,072,666	\$551,867	15.181	\$1,644,590	\$1,057,789	\$ 586,800.42	1.000	\$20,057	-\$14,877	\$34,933
WASHINGTON	OTIS	27.000	\$2,837,839	\$2,218,316	\$619,522	27.000	\$2,872,875	\$2,253,353	\$ 619,522.36	-	\$35,037	\$35,037	\$0
WASHINGTON	LONE STAR	27.000	\$2,039,974	\$1,525,649	\$514,325	27.000	\$2,065,160	\$1,550,835	\$ 514,325.17	-	\$25,186	\$25,186	\$0
WASHINGTON	WOODLIN	19.772	\$1,409,114	\$414,161	\$994,953	20.772	\$1,426,511	\$386,638	\$ 1,039,873.28	1.000	\$17,397	-\$27,523	\$44,920
WELD	GILCREST	6.200	\$15,766,860	\$9,151,928	\$6,614,932	7.200	\$15,961,520	\$8,353,847	\$ 7,607,673.50	1.000	\$194,661	-\$798,081	\$992,742
WELD	EATON	19.438	\$16,507,943	\$5,027,077	\$11,480,865	20.438	\$16,711,753	\$4,667,430	\$ 12,044,323.35	1.000	\$203,810	-\$359,648	\$563,458
WELD	KEENESBURG	10.845	\$20,689,410	\$2,225,190	\$18,464,219	11.845	\$20,944,845	\$854,570	\$ 20,090,275.54	1.000	\$255,436	-\$1,370,621	\$1,626,056
WELD	WINDSOR	27.000	\$60,324,356	\$25,518,293	\$34,806,062	27.000	\$61,069,132	\$26,263,070	\$ 34,806,062.46	-	\$744,776	\$744,776	\$0
WELD	JOHNSTOWN	18.414	\$30,533,370	\$21,011,407	\$9,521,963	19.414	\$30,910,341	\$20,904,705	\$ 10,005,635.13	1.000	\$376,971	-\$106,701	\$483,672
WELD	GREELEY	27.000	\$183,638,278	\$123,255,417	\$60,382,861	27.000	\$185,905,513	\$125,522,651	\$ 60,382,861.49	-	\$2,267,234	\$2,267,234	\$0
WELD	PLATTE VALLEY	5.624	\$9,522,607	\$595,582	\$8,927,025	5.624	\$9,640,175	\$713,150	\$ 8,927,025.34	-	\$117,568	\$117,568	\$0
WELD	FT. LUPTON	12.143	\$18,931,982	\$4,351,693	\$14,580,289	12.143	\$19,165,720	\$4,585,431	\$ 14,580,289.40	-	\$233,738	\$233,738	\$0
WELD	AULT-HIGHLAND	16.880	\$8,228,164	\$3,406,152	\$4,822,012	17.880	\$8,329,750	\$3,234,832	\$ 5,094,917.77	1.000	\$101,587	-\$171,319	\$272,906
WELD	BRIGGS DALE	11.565	\$2,447,515	\$1,046,458	\$1,401,057	12.565	\$2,477,732	\$962,179	\$ 1,515,552.64	1.000	\$30,217	-\$84,279	\$114,496

**Appendix B**  
**School Finance Funding Comparison - Current Law vs House Bill 21-1164**  
**FY 2021-22 with and without First Year Implementation (up to 1 mill increase)**

*(Total program and state share are after the application of the budget stabilization factor and with the state share held constant)*

County	District	FY 2021-22 Under Current Law				FY 2021-22 Under House Bill 21-1164				Change from Current Law			
		TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share	TP Mill Levy	Total Program	State Share	Local Share
WELD	PRAIRIE	5.068	\$2,730,002	\$1,484,678	\$1,245,323	5.068	\$2,763,707	\$1,518,384	\$ 1,245,323.42	-	\$33,705	\$33,705	\$0
WELD	PAWNEE	4.078	\$1,367,091	\$0	\$1,367,091	4.078	\$1,367,091	\$0	\$ 1,367,090.61	-	\$0	\$0	\$0
YUMA	YUMA 1	18.345	\$7,882,443	\$5,546,991	\$2,335,452	19.345	\$7,979,761	\$5,529,028	\$ 2,450,733.09	1.000	\$97,318	-\$17,963	\$115,282
YUMA	WRAY RD-2	15.032	\$6,361,006	\$4,644,362	\$1,716,644	16.032	\$6,439,540	\$4,617,812	\$ 1,821,728.28	1.000	\$78,534	-\$26,550	\$105,084
YUMA	IDALIA RJ-3	21.498	\$2,647,107	\$2,207,048	\$440,059	22.498	\$2,679,789	\$2,221,265	\$ 458,523.23	1.000	\$32,682	\$14,217	\$18,464
YUMA	LIBERTY J-4	19.675	\$1,096,695	\$699,330	\$397,365	20.675	\$1,110,235	\$694,832	\$ 415,402.95	1.000	\$13,540	-\$4,498	\$18,038
<b>STATE</b>	<b>TOTAL</b>		<b>\$7,390,208,964</b>	<b>\$4,341,272,229</b>	<b>\$3,048,936,734</b>		<b>\$7,481,899,333</b>	<b>\$4,341,272,229</b>	<b>\$3,140,627,103</b>		<b>\$91,690,369</b>	<b>\$0</b>	<b>\$91,690,369</b>