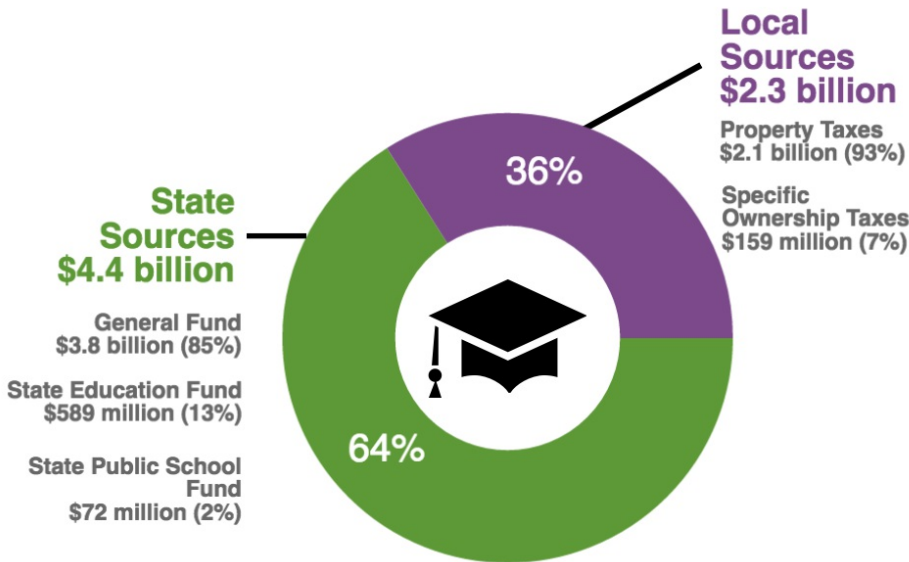


# Colorado School Funding

## The Basics on the State's Contribution



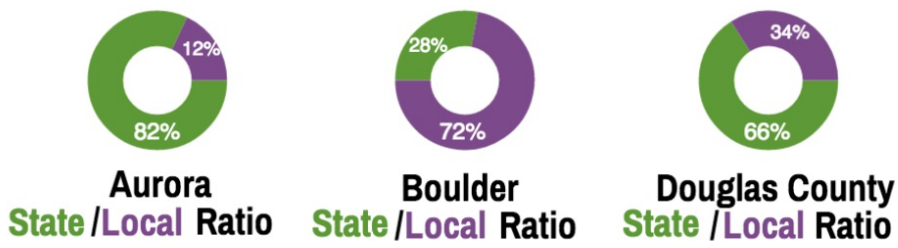
### The Statewide Average



School funding consists of both **state** and **local** funds. The only portion that the legislature appropriates is the state share.

The General Fund amount is what you can adjust in the Mission: Possible simulation at [www.MissionPossibleCO.com](http://www.MissionPossibleCO.com).

**The state/local share varies widely by school district:**



**Why? Because of factors outside of a district's control—property wealth and commercial/residential mix vary significantly.**

- 1 First, the School Finance formula calculates how much local property tax will be collected under the district's mill rate.
- 2 Then the state "backfills" the difference between the state-calculated per pupil—or Total Program calculation (see sidebar)—and local contribution. This equalization allows each district to receive its Total Program amount regardless of the amount of local taxes raised.

### Total Program Calculation

starts with a "base" per pupil amount, which must increase by inflation each year.

**\$6,368**

Base amount for 2016-17

The base is run through a formula that takes into account economies of scale, additional costs needed to educate every student, and the Negative Factor:

- 1) District characteristics
- 2) Student characteristics

Total Program funding is different for every district due to:

- District Size
- Cost of Living
- Personnel Costs
- At-risk Kids

**3) Negative Factor applied in order to reduce Total Program amount.**

### Categoricals

The state provides supplemental allocations for:

- Special Education
- Vocational Education
- Transportation
- Gifted & Talented
- English Language Proficiency
- Small Attendance Center

These programs are not adequately funded even with the categorical allocations.