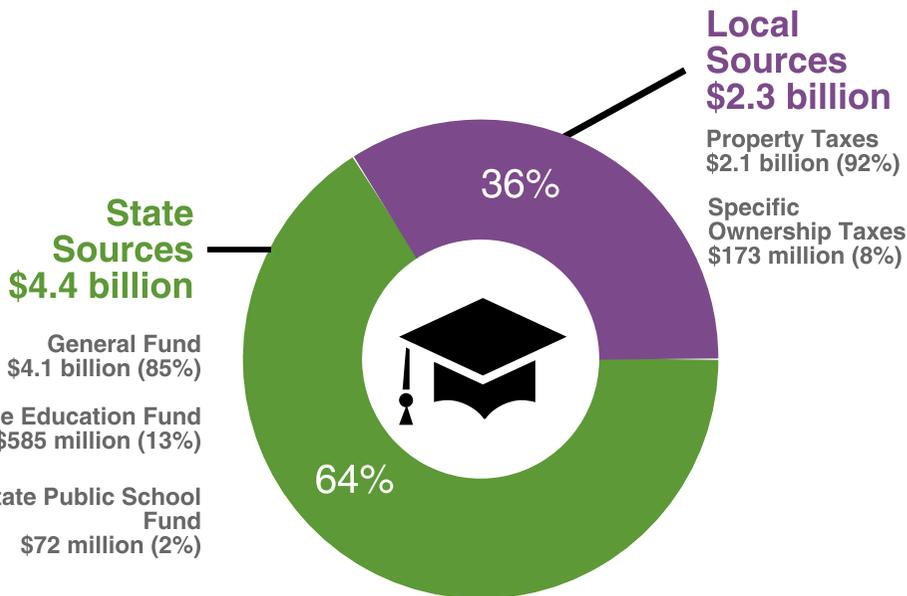


Colorado School Funding

The Basics on the State's Contribution



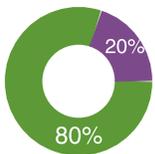
The Statewide Average



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

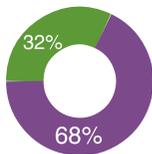
! The General Fund amount is what you can adjust in the Mission: Possible simulation at www.MissionPossibleCO.com.

The state/local share varies widely by school district:



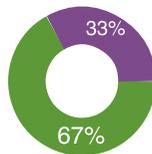
Aurora

State/Local Ratio



Boulder

State/Local Ratio



Douglas County

State/Local Ratio

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.

\$6546.20

Base amount for 2017-2018

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.