

The following file contains two documents:

- A Joint Budget Committee Staff memorandum to the Joint Budget Committee, dated January 22, 2015, detailing the impact of the Department of Education's school finance supplemental request on each school district statewide.
- The Joint Budget Committee Staff FY 2014-15 supplemental recommendations for the Department of Education.

MEMORANDUM

TO: Joint Budget Committee Members

FROM: Craig Harper, JBC Staff (303-866-3481)

SUBJECT: School District Impact of School Finance Supplemental Request

DATE: January 22, 2015

The Department of Education provided the attached document showing the anticipated impact of the Department's FY 2014-15 school finance supplemental request for each school district statewide.

Please note:

- The data compare the supplemental request (a reduction of \$2.9 million state funds to offset an increase of \$2.9 million in local funds and maintain a constant level of total program funding) to the scenario *without a supplemental adjustment* (with no reduction in state funds). Because the request and recommendation include a reduction in state funding relative to taking no action, most districts show a reduction under the request compared to such a “no-action” alternative.
- The data do not compare the request and recommendation to districts' anticipated funding under the original appropriation. As discussed in the supplemental recommendation document, statewide average per pupil funding is \$4.90 higher and the negative factor is \$14.0 million lower under the supplemental request than was anticipated in the original appropriation. The changes from funding levels anticipated in the original appropriation would vary by district based on the actual enrollment data from each district.

2014-15 - with Supplemental Budget Request - January 2015

	A	B	C	D	E	F	G	H	I	J	K
	2014-15 ACTUAL FUNDED PUPIL COUNTS	2014-15 ACTUAL FULLY FUNDED TOTAL PROGRAM	2014-15 NEGATIVE FACTOR NO SUPPLEMENTAL	2014-15 TOTAL PROGRAM AFTER NEGATIVE FACTOR	2014-15 NEGATIVE FACTOR WITH SUPPLEMENTAL	2014-15 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	2014-15 SUPPLEMENTAL BUDGET REQUEST	2014-15 ACTUAL PER PUPIL FUNDING WITH SUPPLEMENTAL	2014-15 SUPPLEMENTAL	2014-15 ACTUAL PER PUPIL FUNDING NO SUPPLEMENTAL	2014-15 ACTUAL PER PUPIL FUNDING WITH SUPPLEMENTAL
1	2	3	4	5	6	7	8	9	10	11	12
4	ADAMS	MAPLETON	8,203.9	65,980,348	(8,527,594)	57,452,754	(8,555,737)	57,424,612	(28,143)	7,003.10	6,999.67
5	ADAMS	ADAMS 12 FIVE STAR	41,181.9	324,511,683	(41,941,334)	282,570,348	(42,079,749)	282,481,334	(138,415)	6,861.52	6,858.16
6	ADAMS	COMMERCE CITY	8,065.8	66,908,985	(8,647,615)	58,261,370	(8,676,154)	58,232,831	(28,539)	7,223.26	7,219.72
7	ADAMS	BRIGHTON	17,150.2	133,410,639	(17,242,585)	116,168,055	(17,299,489)	116,111,151	(56,904)	6,773.57	6,770.25
8	ADAMS	BENNETT	994.6	8,382,917	(1,083,445)	7,299,471	(1,087,021)	7,295,896	(3,576)	7,339.10	7,335.51
9	ADAMS	STRASBURG	979.3	8,135,238	(1,051,434)	7,083,804	(1,054,904)	7,080,334	(3,470)	7,233.54	7,229.99
10	ADAMS	WESTMINSTER	10,528.7	87,931,800	(11,364,697)	76,567,103	(11,402,203)	76,529,597	(37,506)	7,272.23	7,268.67
11	ALAMOSA	ALAMOSA	2,152.3	16,935,850	(2,188,865)	14,746,986	(2,196,088)	14,739,762	(7,224)	6,851.73	6,848.38
12	ALAMOSA	SANGRE DE CRISTO	321.4	3,324,475	(429,670)	2,894,805	(2,894,805)	2,893,387	(1,418)	9,006.86	9,002.45
13	ARAPAHOE	ENGLEWOOD	2,745.1	22,823,506	(2,949,811)	19,873,694	(2,959,546)	19,863,959	(9,735)	7,239.70	7,236.15
14	ARAPAHOE	SHERIDAN	1,460.2	13,790,340	(1,782,325)	12,008,015	(1,788,207)	12,002,133	(5,882)	8,223.54	8,219.51
15	ARAPAHOE	CHERRY CREEK	51,432.7	412,625,612	(53,329,570)	359,296,041	(53,505,969)	359,120,043	(175,998)	6,985.75	6,982.33
16	ARAPAHOE	LITTLETON	14,799.8	115,042,032	(14,868,544)	100,173,488	(14,917,613)	100,124,419	(49,069)	6,768.57	6,765.25
17	ARAPAHOE	DEER TRAIL	164.1	2,450,965	(316,774)	2,134,192	(317,819)	2,133,146	(1,045)	13,005.43	12,999.06
18	ARAPAHOE	AURORA	39,600.0	334,380,596	(43,216,836)	291,163,759	(43,359,461)	291,021,135	(142,624)	7,352.62	7,349.02
19	ARAPAHOE	BYERS	2,058.1	15,560,259	(2,011,077)	13,549,182	(2,017,714)	13,542,545	(6,637)	6,583.34	6,580.12
20	ARCHULETA	ARCHULETA	1,380.6	11,292,969	(1,459,554)	9,833,415	(1,464,370)	9,828,598	(4,817)	7,122.57	7,119.08
21	BACCA	WALSH	137.5	1,924,920	(248,785)	1,676,135	(249,606)	1,675,314	(821)	12,190.07	12,184.10
22	BACCA	PRITCHETT	50.5	820,989	(106,108)	714,881	(106,459)	714,531	(350)	14,156.06	14,149.13
23	BACCA	SPRINGFIELD	271.0	2,919,442	(377,322)	2,542,120	(378,567)	2,540,875	(1,245)	9,380.52	9,375.92
24	BACCA	VILAS	102.1	1,207,392	(156,049)	1,051,343	(156,564)	1,050,828	(515)	10,297.19	10,292.15
25	BACCA	CAMPO	50.0	819,781	(105,952)	713,829	(106,302)	713,479	(350)	14,276.57	14,269.58
26	BENT	LAS ANIMAS	482.5	4,169,745	(538,916)	3,630,829	(540,695)	3,629,050	(1,779)	7,525.03	7,521.35
27	BENT	MCCLAVE	263.5	2,848,834	(368,196)	2,480,638	(369,414)	2,479,423	(1,215)	9,414.19	9,409.58
28	BOULDER	ST VRAIN	28,740.5	226,581,270	(29,284,372)	197,296,898	(29,381,016)	197,200,254	(96,644)	6,864.77	6,861.41
29	BOULDER	BOULDER	29,398.3	234,494,200	(30,307,074)	204,187,126	(30,407,094)	204,087,106	(100,020)	6,945.54	6,942.14
30	CHAFFEE	BUENA VISTA	900.6	7,465,274	(964,845)	6,500,429	(968,029)	6,497,245	(3,184)	7,217.89	7,214.35
31	CHAFFEE	SALIDA	1,114.3	8,894,008	(1,149,501)	7,744,507	(1,153,295)	7,740,713	(3,794)	6,950.11	6,946.70
32	CHEYENNE	KIT CARSON	109.7	1,576,418	(203,743)	1,372,675	(204,416)	1,372,002	(672)	12,512.99	12,506.86
33	CHEYENNE	CHEYENNE	170.4	2,310,396	(298,606)	2,011,790	(299,591)	2,010,804	(985)	11,806.28	11,800.49
34	CLEAR CREEK	CLEAR CREEK	868.0	7,412,154	(400)	7,411,755	(400)	7,411,755	0	8,404.53	8,404.53
35	CONEJOS	NORTH CONEJOS	1,012.6	8,041,056	(1,039,262)	7,001,794	(1,042,692)	6,998,364	(3,430)	6,914.67	6,911.28
36	CONEJOS	SANFORD	375.9	3,598,388	(465,072)	3,133,316	(466,607)	3,131,782	(1,535)	8,335.51	8,331.42
37	CONEJOS	SOUTH CONEJOS	219.2	2,803,867	(362,384)	2,441,483	(363,580)	2,440,287	(1,196)	11,138.15	11,132.69
38	COSTILLA	GENTENNIAL	223.9	2,783,380	(359,756)	2,423,624	(360,924)	2,422,456	(1,187)	10,824.67	10,819.37
39	COSTILLA	SIERRA GRANDE	264.4	2,986,317	(385,965)	2,600,352	(387,239)	2,599,078	(1,274)	9,834.92	9,830.10
40	CROWLEY	CROWLEY	470.2	4,160,421	(537,711)	3,622,709	(539,486)	3,620,935	(1,775)	7,704.61	7,700.84
41	CUSTER	WESTCLIFFE	391.1	3,784,861	(489,172)	3,295,689	(490,787)	3,294,074	(1,614)	8,426.72	8,422.59
42	DELTA	DELTA	4,899.3	38,034,587	(4,915,759)	33,118,828	(4,931,982)	33,102,605	(16,223)	6,759.91	6,756.60
43	DENVER	DENVER	84,044.2	710,242,434	(91,794,893)	618,447,541	(92,097,835)	618,144,600	(302,942)	7,358.60	7,354.99
44	DOLORES	DOLORES	267.0	3,015,838	(389,780)	2,626,058	(391,067)	2,624,772	(1,286)	9,835.42	9,830.61
45	DOUGLAS	DOUGLAS	63,354.2	492,344,955	(63,632,853)	428,712,102	(63,842,855)	428,502,101	(210,001)	6,766.91	6,763.59
46	EAGLE	EAGLE	6,723.5	56,391,139	(7,288,242)	49,102,897	(7,312,294)	49,078,844	(24,053)	7,303.17	7,299.60
47	ELBERT	ELIZABETH	2,450.9	19,398,522	(2,517,151)	16,881,371	(2,515,425)	16,881,371	(8,274)	6,891.91	6,888.53
48	ELBERT	KIOWA	322.1	3,490,701	(451,154)	3,039,547	(452,643)	3,038,058	(1,489)	9,436.66	9,432.03
49	ELBERT	BIG SANDY	293.0	3,270,055	(422,636)	2,847,419	(424,031)	2,846,024	(1,395)	9,718.15	9,713.39
50	ELBERT	ELBERT	209.6	2,765,584	(357,436)	2,408,147	(358,616)	2,406,968	(1,180)	11,489.25	11,483.62
51	ELBERT	AGATE	50.0	843,848	(109,063)	734,786	(109,423)	734,426	(360)	14,695.71	14,688.52
52	EL PASO	CALHAN	532.5	4,855,550	(627,553)	4,227,997	(629,624)	4,225,926	(2,071)	7,939.90	7,936.01

		A	B	C	D	E	F	G	H	I	J	K
		2014-15 ACTUAL FUNDED PUPIL COUNTS	2014-15 ACTUAL FULLY FUNDED TOTAL PROGRAM	2014-15 NEGATIVE FACTOR NO SUPPLEMENTAL	2014-15 NEGATIVE FACTOR SUPPLEMENTAL	2014-15 TOTAL PROGRAM AFTER NEGATIVE FACTOR	2014-15 NEGATIVE FACTOR WITH SUPPLEMENTAL	2014-15 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	2014-15 ACTUAL PUPIL FUNDING NO SUPPLEMENTAL	2014-15 ACTUAL PUPIL FUNDING WITH SUPPLEMENTAL		
1	2	3	4	5	6	7	8	9	10	11	12	13
	COUNTY	DISTRICT						D + G				
53	EL PASO	HARRISON	11,148.2	91,259,679	(11,794,807)	79,464,872	(11,833,732)	79,425,947	(38,925)	7,128.05	7,124.55	
54	EL PASO	WIDEFIELD	8,693.4	66,594,760	(8,607,003)	57,987,756	(8,635,408)	57,959,352	(28,405)	6,670.32	6,667.05	
55	EL PASO	FOUNTAIN	7,639.2	58,520,168	(7,563,407)	50,956,761	(7,588,368)	50,931,800	(24,961)	6,670.43	6,667.16	
56	EL PASO	COLORADO SPRINGS	30,135.1	239,987,035	(31,016,992)	208,970,042	(31,119,355)	208,867,680	(102,362)	6,934.44	6,931.04	
57	EL PASO	CHEYENNE MOUNTAIN	4,877.2	37,361,839	(4,828,810)	32,533,029	(4,844,746)	32,517,093	(15,936)	6,670.43	6,667.16	
58	EL PASO	MANITOU SPRINGS	1,430.8	11,693,926	(1,511,375)	10,182,551	(1,516,363)	10,177,563	(4,988)	7,116.68	7,113.20	
59	EL PASO	ACADEMY	23,306.4	178,429,342	(23,061,002)	155,368,340	(23,137,108)	155,292,234	(76,106)	6,666.34	6,663.07	
60	EL PASO	ELLICOTT	1,004.6	8,638,154	(1,116,434)	7,521,721	(1,120,118)	7,518,036	(3,684)	7,487.28	7,483.61	
61	EL PASO	PEYTON	619.2	5,477,355	(707,918)	4,769,438	(710,254)	4,767,101	(2,386)	7,702.58	7,698.81	
62	EL PASO	HANOVER	239.0	3,012,974	(389,410)	2,623,564	(390,695)	2,622,278	(1,285)	10,977.25	10,971.88	
63	EL PASO	LEWIS-PALMER	5,853.5	44,840,795	(5,795,424)	39,045,371	(5,814,550)	39,026,245	(19,126)	6,670.43	6,667.16	
64	EL PASO	FALCON	20,222.5	155,410,936	(20,086,001)	135,324,935	(20,152,289)	135,258,647	(66,288)	6,691.80	6,688.52	
65	EL PASO	EDISON	203.1	2,660,244	(343,822)	2,316,422	(344,956)	2,315,288	(1,135)	11,405.33	11,399.74	
66	EL PASO	MIAMI-YODER	273.9	3,132,295	(404,832)	2,727,463	(406,168)	2,726,127	(1,336)	9,957.88	9,953.00	
67	FREMONT	CANON CITY	3,715.6	28,463,391	(3,678,735)	24,784,656	(3,690,876)	24,772,515	(12,141)	6,670.43	6,667.16	
68	FREMONT	FLORENCE	1,513.0	11,868,621	(1,533,953)	10,334,668	(1,539,016)	10,329,606	(5,062)	6,830.58	6,827.23	
69	FREMONT	COTOPAXI	207.1	2,649,134	(342,386)	2,306,748	(343,516)	2,305,618	(1,130)	11,138.33	11,132.87	
70	GARFIELD	ROARING FORK	5,832.5	48,613,147	(6,282,979)	42,330,167	(6,303,715)	42,309,432	(20,735)	7,257.64	7,254.08	
71	GARFIELD	RIFLE	4,663.0	36,479,552	(4,714,780)	31,764,772	(4,730,339)	31,749,212	(15,560)	6,812.09	6,808.75	
72	GARFIELD	PARACHUTE	1,027.9	8,671,551	(1,120,750)	7,550,801	(1,124,449)	7,547,102	(3,699)	7,345.85	7,342.25	
73	GILPIN	GILPIN	393.4	3,965,933	(512,575)	3,453,359	(514,266)	3,451,667	(1,692)	8,778.24	8,773.94	
74	GRAND	WEST GRAND	433.3	4,210,002	(544,119)	3,665,882	(545,915)	3,664,087	(1,796)	8,460.38	8,456.23	
75	GRAND	EAST GRAND	1,222.5	9,903,879	(1,280,021)	8,623,858	(1,284,246)	8,619,633	(4,224)	7,054.28	7,050.82	
76	GUNNISON	GUNNISON	1,817.3	14,595,397	(1,886,374)	12,709,023	(1,892,599)	12,702,797	(6,225)	6,993.35	6,989.93	
77	HINSDALE	HINSDALE	87.9	1,459,911	(188,685)	1,271,226	(189,308)	1,270,603	(623)	14,462.18	14,455.10	
78	HUERFANO	HUERFANO	510.4	4,498,924	(581,461)	3,917,463	(583,380)	3,915,544	(1,919)	7,675.28	7,671.52	
79	HUERFANO	LA VETA	204.1	2,511,869	(324,645)	2,187,224	(218,717)	2,186,153	(1,071)	10,716.43	10,711.18	
80	JACKSON	NORTH PARK	181.9	2,498,595	(322,930)	2,175,665	(323,995)	2,174,600	(1,066)	11,960.78	11,954.92	
81	JEFFERSON	JEFFERSON	81,130.3	638,539,148	(82,527,641)	556,011,507	(82,799,999)	555,739,149	(272,358)	6,853.32	6,849.96	
82	KIOWA	EADS	162.5	2,123,194	(274,411)	1,848,783	(275,317)	1,847,878	(906)	11,377.13	11,371.55	
83	KIOWA	PLAINVIEW	70.0	1,057,749	(136,708)	921,041	(137,159)	920,590	(451)	13,157.73	13,151.29	
84	KIT CARSON	ARRIBA-FLAGLER	169.1	2,238,153	(289,269)	1,948,884	(290,223)	1,947,929	(955)	11,525.04	11,519.39	
85	KIT CARSON	HIP PLAINS	111.7	1,574,047	(203,437)	1,370,610	(204,108)	1,369,939	(671)	12,270.46	12,264.45	
86	KIT CARSON	STRATTON	174.4	2,283,616	(295,145)	1,988,471	(296,119)	1,987,497	(974)	11,401.78	11,396.20	
87	KIT CARSON	BETHUNE	121.0	1,760,664	(227,556)	1,533,108	(228,307)	1,532,357	(751)	12,670.31	12,664.11	
88	KIT CARSON	BURLINGTON	722.6	5,881,081	(760,097)	5,120,984	(762,606)	5,118,476	(2,508)	7,086.89	7,083.42	
89	LAKE	LAKE	1,035.7	8,894,045	(1,149,506)	7,744,539	(1,153,379)	7,740,746	(3,794)	7,477.59	7,473.93	
90	LA PLATA	DURANGO	4,840.9	38,280,480	(4,947,540)	33,332,940	(4,963,867)	33,316,612	(16,328)	6,885.69	6,882.32	
91	LA PLATA	DAYFIELD	1,299.6	10,808,856	(1,396,985)	9,411,872	(1,401,595)	9,407,876	(4,610)	7,242.13	7,238.58	
92	LA PLATA	IGNACIO	768.2	6,817,825	(881,166)	5,936,659	(884,074)	5,933,751	(2,908)	7,728.01	7,724.23	
93	LARIMER	POUDRE	28,935.0	221,465,672	(28,623,209)	192,842,463	(28,717,671)	192,748,001	(94,462)	6,664.68	6,661.41	
94	LARIMER	THOMPSON	15,122.3	115,841,036	(14,971,811)	100,869,225	(15,021,221)	100,819,815	(49,410)	6,670.23	6,666.96	
95	LARIMER	ESTES PARK	1,070.7	9,073,525	(1,172,703)	7,900,822	(1,176,573)	7,896,952	(3,870)	7,379.12	7,375.50	
96	LAS ANIMAS	TRINIDAD	1,212.9	10,121,851	(1,310,193)	8,813,658	(1,312,510)	8,809,341	(4,317)	7,266.60	7,263.04	
97	LAS ANIMAS	PRIMERO	183.6	2,435,035	(314,715)	2,120,320	(315,753)	2,119,282	(1,039)	11,548.59	11,542.93	
98	LAS ANIMAS	HOEHNE	358.2	3,493,760	(451,549)	3,042,211	(453,039)	3,040,721	(1,490)	8,493.05	8,488.89	
99	LAS ANIMAS	AGUIJAR	115.5	1,737,756	(225,336)	1,512,420	(225,336)	1,512,420	(741)	13,100.96	13,094.54	
100	LAS ANIMAS	BRANSON	427.4	3,256,311	(420,860)	2,835,451	(422,249)	2,834,062	(1,389)	6,634.18	6,630.94	
101	LAS ANIMAS	KIM	50.0	777,848	(100,533)	677,315	(100,864)	676,984	(332)	13,546.31	13,539.68	

2014-15 - with Supplemental Budget Request - January 2015

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1											
2											
3											
102	LINCOLN	GENOA-HUGO	1572	2,186,147	(13)	2,186,134	(13)	2,186,134	0	13,906.71	13,906.71
103	LINCOLN	LIMON	476.7	4,157,686	(537,358)	3,620,328	(539,131)	3,618,555	(1,773)	7,594.56	7,594.56
104	LINCOLN	KARVAL	50.0	820,610	(106,059)	714,551	(106,409)	714,201	(350)	14,291.02	14,284.02
105	LOGAN	VALLEY	2,182.9	16,813,261	(2,173,021)	14,640,240	(2,180,192)	14,633,069	(7,171)	6,706.78	6,703.50
106	LOGAN	FRENCHMAN	187.7	2,437,590	(315,045)	2,122,545	(316,085)	2,121,505	(1,040)	11,308.18	11,302.64
107	LOGAN	BUFFALO	314.9	3,257,096	(420,962)	2,836,134	(422,351)	2,834,745	(1,389)	9,006.46	9,002.05
108	LOGAN	PLATEAU	177.7	2,362,190	(305,300)	2,056,890	(2,056,882)	2,055,882	(1,008)	11,575.07	11,569.40
109	MESA	DEBEQUE	139.0	2,017,462	(260,746)	1,756,716	(261,606)	1,755,856	(861)	12,638.25	12,632.06
110	MESA	PLATEAU VALLEY	449.4	4,011,388	(518,450)	3,492,938	(520,161)	3,491,227	(1,711)	7,772.45	7,768.64
111	MESA	MESA VALLEY	21,677.2	166,055,333	(21,461,730)	144,593,603	(21,532,558)	144,522,774	(70,828)	6,670.31	6,667.04
112	MINERAL	CREEDE	81.8	1,329,695	(171,856)	1,157,840	(172,423)	1,157,272	(567)	14,154.52	14,147.59
113	MOFFAT	MOFFAT	2,144.5	16,427,964	(2,123,223)	14,304,741	(2,130,230)	14,297,733	(7,007)	6,670.43	6,667.16
114	MONTEZUMA	MONTEZUMA	2,728.9	21,210,626	(2,741,356)	18,469,270	(2,750,403)	18,460,223	(9,047)	6,768.03	6,764.71
115	MONTEZUMA	DOLORES	725.2	6,232,570	(805,525)	5,427,045	(808,183)	5,424,386	(2,658)	7,483.51	7,479.85
116	MONTEZUMA	MANGOS	421.5	3,954,725	(511,126)	3,443,599	(512,813)	3,441,912	(1,687)	8,169.87	8,165.87
117	MONTEZUMA	MONTEZUMA	5,891.7	47,038,831	(6,079,508)	40,959,323	(6,099,571)	40,939,260	(20,064)	6,952.04	6,948.63
118	MONTEZUMA	WEST END	273.7	3,456,023	(446,672)	3,009,351	(448,146)	3,007,877	(1,474)	10,995.07	10,989.69
119	MORGAN	BRUSH	1,453.6	11,934,943	(1,542,325)	10,392,418	(1,547,616)	10,387,327	(5,091)	7,149.43	7,145.93
120	MORGAN	FT. MORGAN	2,991.2	24,152,197	(3,121,537)	21,030,660	(3,131,839)	21,020,358	(10,302)	7,030.84	7,027.40
121	MORGAN	WELDON	219.4	2,775,716	(358,746)	2,416,970	(359,930)	2,415,786	(1,184)	11,016.27	11,010.87
122	MORGAN	WIGGINS	524.9	4,676,956	(604,471)	4,072,486	(606,466)	4,070,491	(1,995)	7,758.59	7,754.79
123	OTERO	EAST OTERO	1,322.5	11,194,939	(1,446,884)	9,748,055	(1,451,659)	9,743,280	(4,775)	7,370.93	7,367.32
124	OTERO	ROCKY FORD	800.1	7,100,965	(917,760)	6,183,205	(920,789)	6,180,176	(3,029)	7,728.04	7,724.25
125	OTERO	MANZANOJA	1,446	2,127,315	(274,944)	1,852,372	(275,851)	1,851,464	(907)	12,810.32	12,804.04
126	OTERO	FOWLER	408.4	3,816,039	(493,202)	3,322,837	(494,830)	3,321,210	(1,628)	8,136.23	8,132.25
127	OTERO	CHERAW	208.4	2,627,400	(339,577)	2,287,823	(340,698)	2,286,702	(1,121)	10,978.04	10,972.66
128	OTERO	SWINK	343.9	3,479,541	(449,711)	3,029,830	(451,196)	3,028,345	(1,484)	8,810.21	8,805.89
129	OURAY	OURAY	180.8	2,707,072	(349,874)	2,357,198	(351,029)	2,356,043	(1,155)	13,037.60	13,031.21
130	OURAY	RIDGWAY	339.6	3,767,126	(486,880)	3,280,246	(488,487)	3,278,639	(1,607)	9,659.15	9,654.41
131	PARK	PLATTE CANYON	999.3	8,482,110	(1,096,266)	7,385,844	(1,099,883)	7,382,226	(3,618)	7,391.02	7,387.40
132	PARK	PARK	580.3	5,299,472	(684,927)	4,614,545	(687,188)	4,612,284	(2,260)	7,952.00	7,948.10
133	PHILLIPS	HOLYOKE	588.5	5,019,109	(648,692)	4,370,417	(650,833)	4,368,276	(2,141)	7,426.37	7,422.73
134	PHILLIPS	HAXTUN	302.2	3,057,749	(395,197)	2,662,552	(396,501)	2,661,248	(1,304)	8,810.56	8,806.25
135	PITKIN	ASPEN	1,678.3	17,487,470	(2,260,159)	15,227,312	(2,267,617)	15,219,245	(7,459)	9,073.06	9,068.61
136	PROWERS	GRANADA	206.0	2,530,438	(327,045)	2,203,393	(328,124)	2,202,313	(1,079)	10,696.08	10,690.84
137	PROWERS	LAMAR	1,544.6	12,444,291	(1,608,356)	10,835,935	(1,613,663)	10,830,627	(5,308)	7,015.37	7,011.93
138	PROWERS	HOLLY	278.3	2,894,269	(374,068)	2,520,201	(375,303)	2,518,966	(3,001)	9,055.70	9,051.26
139	PROWERS	WILEY	228.2	2,688,289	(347,446)	2,340,843	(348,593)	2,339,696	(1,147)	10,257.85	10,252.83
140	PUEBLO	PUEBLO CITY	17,221.2	138,834,853	(17,943,634)	120,891,219	(18,002,852)	120,832,001	(59,218)	7,019.91	7,016.47
141	PUEBLO	PUEBLO RURAL	8,919.9	68,328,468	(8,831,075)	59,497,392	(8,860,220)	59,468,248	(29,144)	6,670.19	6,666.92
142	RIO BLANCO	MEEKER	643.8	5,398,306	(697,701)	4,700,605	(700,004)	4,698,302	(2,303)	7,301.34	7,297.77
143	RIO BLANCO	RANGELY	496.7	4,204,600	(543,421)	3,661,179	(545,215)	3,659,386	(1,793)	7,371.01	7,367.40
144	RIO GRANDE	DEL NORTE	494.7	4,379,747	(566,058)	3,813,689	(567,926)	3,811,821	(1,868)	7,709.09	7,705.32
145	RIO GRANDE	MONTE VISTA	1,091.0	8,958,751	(1,157,869)	7,800,882	(1,161,690)	7,797,061	(3,821)	7,150.21	7,146.71
146	RIO GRANDE	SARGENT	451.0	3,901,075	(504,192)	3,396,882	(505,856)	3,395,219	(1,664)	7,531.89	7,528.20
147	ROUITT	HAYDEN	379.2	3,970,291	(513,138)	3,457,153	(514,832)	3,455,460	(1,693)	9,116.97	9,112.50
148	ROUITT	STEAMBOAT SPRINGS	2,413.7	19,452,734	(2,514,158)	16,938,576	(2,522,455)	16,938,576	(8,297)	7,017.68	7,014.24
149	ROUITT	SOUTH ROUITT	373.5	3,926,087	(507,425)	3,418,662	(509,100)	3,416,987	(1,675)	9,153.04	9,148.56
150	SAGUACHE	MOUNTAIN VALLEY	128.2	1,880,921	(243,099)	1,637,822	(243,901)	1,637,020	(802)	12,775.52	12,769.27

A	B	C	D	E	F	G	H	I	J	K
		2014-15 ACTUAL FUNDED PUPIL COUNTS	2014-15 ACTUAL FULLY FUNDED TOTAL PROGRAM	2014-15 NEGATIVE FACTOR NO SUPPLEMENTAL	2014-15 TOTAL PROGRAM AFTER NEGATIVE FACTOR	2014-15 NEGATIVE FACTOR WITH SUPPLEMENTAL	2014-15 TOTAL PROGRAM AFTER NEGATIVE FACTOR WITH SUPPLEMENTAL	SUPPLEMENTAL BUDGET REQUEST	2014-15 ACTUAL PER PUPIL FUNDING NO SUPPLEMENTAL	2014-15 ACTUAL PER PUPIL FUNDING WITH SUPPLEMENTAL
1		2	3	4	5	6	7	8	9	10
2	COUNTY	DISTRICT					D + G			
151	SAGUACHE	MOFFAT	187.8	2,828,455	(365,562)	2,462,893	2,461,686	(1,206)	13,114.44	13,108.02
152	SAGUACHE	CENTER	646.4	5,969,917	(771,579)	5,198,339	5,195,792	(2,546)	8,041.98	8,038.05
153	SAN JUAN	SILVERTON	65.7	1,125,152	(145,420)	979,732	979,252	(480)	14,912.21	14,904.91
154	SAN MIGUEL	TELLURIDE	868.8	9,381,351	(1,212,488)	8,168,863	8,164,862	(4,001)	9,402.47	9,397.86
155	SAN MIGUEL	NORWOOD	264.0	3,188,160	(412,052)	2,776,108	2,774,748	(1,360)	10,515.56	10,510.41
156	SEDGWICK	JULESBURG	766.5	6,002,439	(775,782)	5,226,657	5,224,097	(2,560)	6,818.86	6,815.52
157	SEDGWICK	PLATTE VALLEY	119.1	1,745,216	(225,559)	1,519,656	1,518,912	(744)	12,759.50	12,753.25
158	SUMMIT	SUMMIT	3,141.9	26,415,390	(3,414,043)	23,001,347	22,990,080	(11,267)	7,320.84	7,317.25
159	TELLER	CRIPPLE CREEK	354.6	3,608,795	(201,889)	3,406,906	3,406,906	0	9,569.94	9,569.94
160	TELLER	WOODLAND PARK	2,484.7	19,237,294	(2,486,313)	16,750,980	16,742,775	(8,205)	6,741.65	6,738.35
161	WASHINGTON	AKRON	345.7	3,502,633	(452,696)	3,049,938	3,048,444	(1,494)	8,822.50	8,818.18
162	WASHINGTON	ARICKAREE	108.6	1,647,540	(212,935)	1,434,605	1,433,902	(703)	13,209.99	13,203.52
163	WASHINGTON	OTIS	211.2	2,658,091	(343,544)	2,314,547	2,313,414	(1,134)	10,959.03	10,953.66
164	WASHINGTON	LONE STAR	109.8	1,663,279	(214,970)	1,448,310	1,447,600	(709)	13,190.43	13,183.97
165	WASHINGTON	WOODLIN	89.8	1,416,044	(183,016)	1,233,028	1,232,424	(604)	13,730.83	13,724.10
166	WELD	GILCREST	1,861.5	14,983,945	(1,936,592)	13,047,353	13,040,962	(6,391)	7,009.05	7,005.62
167	WELD	EATON	1,884.9	14,642,445	(1,892,455)	12,749,990	12,743,745	(6,245)	6,764.28	6,760.97
168	WELD	KEENESBURG	2,250.0	17,638,458	(2,279,673)	15,358,785	15,351,262	(7,523)	6,826.13	6,822.78
169	WELD	WINDSOR	4,847.1	37,131,258	(4,799,009)	32,332,249	32,316,411	(15,838)	6,670.43	6,667.16
170	WELD	JOHNSTOWN	3,512.2	26,905,243	(3,477,353)	23,427,890	23,416,414	(11,476)	6,670.43	6,667.16
171	WELD	GREELEY	20,603.5	162,322,408	(20,979,270)	141,343,137	141,273,901	(69,236)	6,860.15	6,856.79
172	WELD	PLATTE VALLEY	1,135.9	9,278,223	(10)	9,278,213	9,278,213	0	8,167.59	8,167.59
173	WELD	FT. LUPTON	2,236.8	18,552,658	(2,397,828)	16,154,830	16,146,917	(7,913)	7,222.30	7,218.76
174	WELD	AULT-HIGHLAND	784.0	6,684,694	(863,960)	5,820,734	5,817,883	(2,851)	7,424.41	7,420.77
175	WELD	BRIGGSDALE	164.2	2,280,104	(137,546)	2,142,558	2,142,558	0	12,358.88	12,358.88
176	WELD	PRAIRIE	182.4	2,417,016	(120)	2,416,896	2,416,896	0	13,250.00	13,250.00
177	WELD	PAWNEE	80.4	1,296,446	(179)	1,296,267	1,296,267	0	16,122.73	16,122.73
178	YUMA	YUMA 1	773.4	6,915,271	(893,760)	6,021,510	6,018,561	(2,950)	7,785.76	7,781.95
179	YUMA	WRAY RD-2	664.5	5,676,270	(733,626)	4,942,644	4,940,223	(2,421)	7,438.14	7,434.50
180	YUMA	IDALIA RJ-3	172.8	2,403,431	(310,630)	2,092,801	2,091,776	(1,025)	12,111.12	12,105.18
181	YUMA	LIBERTY J-4	73.4	1,218,874	(157,533)	1,061,341	1,060,821	(520)	14,459.69	14,452.60
182										
183		TOTALS	844,546	6,813,620,535	(877,282,059)	5,936,338,475	5,933,444,389	(2,894,087)	7,029.03	7,025.60

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**SUPPLEMENTAL REQUESTS FOR FY 2014-15
DEPARTMENT OF EDUCATION**

**JBC Working Document - Subject to Change
Staff Recommendation Does Not Represent Committee Decision**

**Prepared By:
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January 22, 2015**

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DEPARTMENT OF EDUCATION

Department Overview

The elected members of the State Board of Education are responsible for the general supervision of public schools throughout Colorado. The Commissioner of Education, appointed by the State Board, advises the State Board concerning the operation and status of public schools and serves as the executive officer of the Department of Education. Among other tasks and responsibilities, the Department supports the Board in its duties by:

- accrediting public schools and school districts;
- developing and maintaining state model academic content standards and administering associated student assessments for certain subject areas and grade levels; and
- issuing school performance reports for every public school in the State.

The Department also administers a number of education-related programs, including: educator licensure and professional development; the School Finance Act and the distribution of state and federal funds to school districts; special education for children with disabilities; English language proficiency programs; the Colorado Preschool Program; educator effectiveness and evaluation programs; and adult basic education programs.

The Department includes three independent agencies: (1) the Board of Trustees for the Colorado School for the Deaf and the Blind; (2) the State Charter School Institute Board, which is responsible for authorizing and monitoring the operations of institute charter schools located within certain school districts; and (3) the Public School Capital Construction Assistance Board, which is responsible for assessing public school capital construction needs statewide and making recommendations concerning the prioritization and allocation of state financial assistance for school construction projects.

In addition to its responsibilities related to public schools, the Department is charged with promoting the improvement of library services statewide to ensure equal access to information, including providing library services to persons who reside in state-funded institutions and to persons who are blind or physically disabled.

Summary: FY 2014-15 Appropriation and Recommendation

Department of Education: Recommended Changes for FY 2014-15						
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
FY 2014-15 Appropriation						
HB 14-1336 (Long Bill)	\$4,983,060,379	\$3,355,683,787	\$960,419,839	\$30,693,725	\$636,263,028	574.8
HB 14-1292 (Student Success)	179,052,176	0	179,052,176	0	0	0.0

JBC Staff Supplemental Recommendations: FY 2014-15
Staff Working Document – Does Not Represent Committee Decision

Department of Education: Recommended Changes for FY 2014-15						
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
HB 14-1298 (School Finance)	72,000,495	0	44,500,495	27,500,000	0	1.2
Other Legislation	<u>17,086,756</u>	<u>2,212,017</u>	<u>11,914,739</u>	<u>2,960,000</u>	<u>0</u>	<u>6.0</u>
Current FY 2014-15 Appropriation	\$5,251,199,806	\$3,357,895,804	\$1,195,887,249	\$61,153,725	\$636,263,028	582.0
Recommended Changes						
Current FY 2014-15 Appropriation	\$5,251,199,806	3,357,895,804	\$1,195,887,249	\$61,153,725	\$636,263,028	582.0
S1 Total program adjustment	(2,897,428)	0	(2,897,428)	0	0	0.0
S2 CSDB Utilities increase	27,550	27,550	0	0	0	0.0
Staff initiated technical correction	0	0	0	0	0	0.0
Statewide common policy supplemental requests	<u>(54,033)</u>	<u>(6,695)</u>	<u>(68,557)</u>	<u>(26,678)</u>	<u>47,897</u>	<u>0.0</u>
Recommended FY 2014-15 Appropriation	\$5,248,275,895	\$3,357,916,659	\$1,192,921,264	\$61,127,047	\$636,310,925	582.0
Recommended Increase/(Decrease)	(\$2,923,911)	\$20,855	(\$2,965,985)	(\$26,678)	\$47,897	0.0
Percentage Change	(0.1%)	0.0%	(0.2%)	(0.0%)	0.0%	0.0%
FY 2014-15 Executive Request	\$5,248,335,283	\$3,355,065,073	\$1,195,822,769	\$61,123,616	\$636,323,825	582.0
Request Above/(Below) Recommendation	\$59,388	(\$2,851,586)	\$2,901,505	(\$3,431)	\$12,900	(0.0)

Request/Recommendation Descriptions

S1 Total program adjustment: The request includes a reduction of \$2.9 million total funds (including \$2.9 million General Fund and \$3,342 cash funds from the State Education Fund) to adjust for an increase in local revenues relative to the level anticipated in the original appropriation and maintain constant total program funding (including state and local revenues). The request would: (1) reduce the negative factor by \$14.0 million by maintaining total program funding with a decreased funded pupil count and a decreased at-risk pupil count; (2) reduce the state share by \$2.9 million General Fund to account for increased local revenues; (3) reduce the funding dedicated to the ASCENT program to account for lower participation than was anticipated in the original appropriation; and (4) reduce state funding for the Hold-harmless Full-day Kindergarten Funding line item by \$3,342 cash funds from the State Education Fund based on the actual student count information and the requested changes in total program funding. Staff recommends approving the request to reduce the state share by \$2.9 million to maintain constant total program funding. However, staff recommends reducing the appropriation from the State Education Fund rather than the General Fund in order to preserve the balance in the State Education Fund.

S2 CSDB utilities increase: The request includes an increase of \$27,000 General Fund to support additional utilities expenses at the Colorado School for the Deaf and the Blind. Staff

recommends approving an increase of \$27,550 General Fund based on updated billing information that was not available when the Department developed the request.

Staff initiated technical correction: The recommendation includes a technical correction to the Long Bill letternote specifying the fund source for the At-risk Supplemental Aid line item. The Department did not request the correction but agrees that the correction is necessary.

Statewide common policy supplemental requests: The request includes a net increase of \$5,905 total funds (including an increase of \$36,355 General Fund) associated with statewide common policy supplemental requests. The request includes the following adjustments associated with requests submitted by the Department of Personnel: (1) an increase of \$55,897 total funds (including \$47,632 General Fund) for Capitol Complex Leased Space; (2) an increase of \$11,979 total funds for administrative law judge services; (3) a decrease of \$57,659 total funds (including a decrease of \$6,695 General Fund) as part of the COFRS modernization “true up;” and (4) a decrease of \$4,312 General Fund as part of the statewide vehicle lease payment adjustment. Pursuant to the Committee’s actions on common policy supplemental requests, the recommendation includes a net reduction of \$54,033 total funds (including a reduction of \$6,695 General Fund). Staff requests permission to incorporate the Committee’s actions into the Department’s supplemental bill.

Prioritized Supplemental Requests

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #1 TOTAL PROGRAM ADJUSTMENT

	Request	Recommendation
Total	<u>(\$2,897,428)</u>	<u>(\$2,897,428)</u>
General Fund	(2,894,086)	0
Cash Funds	(3,342)	(2,897,428)

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made.	

Department Request: The Department requests a decrease of \$2.9 million total funds (including decreases of \$2.9 million General Fund and \$3,342 cash funds from the State Education Fund) in FY 2014-15 to account for additional local revenues available in the current year and maintain a constant level of total program funding after the application of the negative factor. The request reduces the state share of total program funding to account for the increased local revenues. Specifically, the request includes:

- A \$14.0 million decrease in total program funding *prior to the application of the negative factor* as a result of decreases in the funded pupil count and the at-risk pupil count relative to the assumptions included in the original appropriation. The decreased pupil count results in a lower than anticipated total program funding calculation prior to the application of the negative factor.
- A \$2.9 million decrease in *state funding* to adjust for a \$2.9 million increase in available local revenues (relative to the assumptions in the original appropriation) and maintain a constant level of total program funding *after the application of the negative factor*.
- An adjustment to the FY 2014-15 Long Bill footnote regarding the Accelerating Students through Concurrent Enrollment (ASCENT) Program. The request: (1) reduces the number of student FTE from 708 to 423.5 to reflect actual participation in the current year; (2) increases the ASCENT per pupil amount by \$16 based on the requested changes in total program funding; and (3) reduces total funding dedicated to ASCENT based on actual participation and the revised per pupil funding amount. Reducing the funding dedicated to ASCENT in the footnote will allow the relevant funds to be distributed to school districts through the school finance act formula.
- A reduction of \$3,342 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item based on actual student population data.

By adjusting for the decreased total program calculation and the increase in local revenues, the request: (1) increases statewide average per pupil funding by \$4.90 (from \$7,020.70 to \$7,025.60); and (2) decreases the negative factor by \$14.0 million in FY 2014-15 (from \$894,202,067 to \$880,176,146).

Staff Recommendation: Staff recommends that the Committee approve the request to refinance state funds with local revenues and maintain constant total program funding. However, staff recommends reducing the appropriation from the State Education Fund rather than the General Fund in order to maintain the balance of the State Education Fund going into FY 2015-16 and FY 2016-17.

Staff notes that reducing the General Fund appropriation as requested by the Department would create additional flexibility to balance General Fund appropriations in FY 2014-15. Thus, the Committee may wish to reduce total program appropriations from the General Fund, the State Education Fund, or a combination of both fund sources based on General Fund balancing requirements. The table on the following page shows the requested and recommended changes by line item.

Staff Recommendation for Supplemental #1 - Total Program Adjustment			
	Original FY 2014-15 Appropriation	Department Request	Staff Recommendation
State share of Districts' Total Program Funding	<u>\$3,953,506,569</u>	<u>(\$2,894,086)</u>	<u>(\$2,894,086)</u>
General Fund	3,184,047,461	(2,894,086)	0
Cash Funds (State Education Fund)	670,481,408	0	(2,894,086)
Cash Funds (State Public School Fund)	98,977,700	0	0
Hold-harmless Full-day Kindergarten Funding (CF - State Education Fund)	\$7,496,012	(\$3,342)	(\$3,342)
FY 2014-15 Supplemental Recommendation	<u>\$3,961,002,581</u>	<u>(\$2,897,428)</u>	<u>(\$2,897,428)</u>
General Fund	3,184,047,461	(2,894,086)	0
Cash Funds (State Education Fund)	677,977,420	(3,342)	(2,897,428)
Cash Funds (State Public School Fund)	98,977,700	0	0

Staff Analysis:

Background: Under the School Finance Act, each school district’s total program funding is built on four basic variables: (1) inflation (Amendment 23 increases *statewide base per pupil* funding by the rate of inflation each year based on the change in the Denver-Boulder consumer price index from the previous calendar year); (2) funded pupil count (which is multiplied by per pupil funding for each district to generate the total program amount); (3) at-risk pupil counts for each district; and (4) local revenues (from property taxes and specific ownership taxes) available to support total program. Once the formula calculates a per pupil amount for each district, the Department then adds a flat per pupil funding amount for two groups of students: multi-district on-line students and ASCENT participants.

Of these variables, only the applicable inflation rate and the legislatively-approved number of ASCENT participants are known when the General Assembly establishes the Long Bill appropriation for school finance. The General Assembly uses estimates of pupil counts, at-risk pupil counts, and local revenues to set the initial school finance appropriation each year. Subsequently:

- School districts conduct an annual pupil count (on or near October 1) and then work with the Department to finalize both funded pupil counts and at-risk pupil counts by mid-December;
- County assessors certify to the Department of Education the total valuation for assessment of all taxable property (by August 25) and the State Board of Equalization certifies assessors’ abstracts of assessments (by December 20); and
- School district boards, with the assistance of the Department, certify to their respective boards of county commissioners and inform their county treasurers of the district’s mill levy for school finance (by December 15).

Thus, by early January of each fiscal year, school districts and the Department know the *actual* funded pupil count, at-risk pupil count, and local revenues available to support school finance. Section 22-54-106 (4) (b), C.R.S., requires the Department to submit a request for a supplemental appropriation in an amount that would fully fund the state share of districts' total program funding. Statute does not require the General Assembly to fund the requested supplemental appropriation. If existing appropriations are insufficient and the General Assembly does not provide additional funds or reduces the existing appropriation, Section 22-54-106 (4) (c), C.R.S., requires the Department to reduce state aid for each school district and each Institute charter school on a pro rata basis.

Total Program Funding Summary

The Department is requesting legislative action to adjust total program funding to account for lower than anticipated funded pupil counts, lower than anticipated at-risk pupil counts, and higher than anticipated local revenues. The Department is also requesting a reduction in total program funding specifically dedicated to ASCENT Program participants because participation in FY 2014-15 is lower than anticipated in the original appropriation.

First, the Department proposes that the General Assembly make statutory changes to increase total program funding (including the state and local shares) available to school districts by \$382,078 to account for the changes in school finance formula funding. Second, the request decreases the *state share* of total program funding by \$2.9 million to adjust for a \$2.9 million increase in local revenues while maintaining a constant total program. The Department's request for the annual total program adjustment is based on changes to four basic assumptions in the original appropriation:

1. The *funded pupil count* is lower (by 590 pupils or 0.1 percent) than anticipated in the original appropriation.
2. The *at-risk pupil count* is lower (by 4,562 pupils or 1.5 percent) than anticipated. Under the School Finance Act absent the negative factor a decreased at-risk count would decrease statewide average per pupil funding and total program funding.
3. The amount of *local revenue* available to districts is higher (by \$2.9 million or 0.1 percent) than anticipated, allowing for a reduction to the state share while maintaining total program funding.
4. Participation in the *ASCENT Program* is lower (by 284.5 pupils or 40.2 percent) than the General Assembly approved in the original appropriation. Current law provides a fixed amount per ASCENT FTE (currently \$6,408 in FY 2014-15). The FY 2014-15 Long Bill authorized up to 708 ASCENT FTE statewide but the program has only 423.5 student FTE. The request: (1) reduces the funding dedicated to ASCENT by adjusting a FY 2014-15 Long Bill footnote to reflect the reduced participation; and (2) increases the ASCENT per pupil amount to \$6,424 based on the requested reduction to the negative factor. The associated funding would remain in the state share of districts' total program funding line item to be distributed to schools under the school finance formula.

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Table A summarizes the changes in the Department’s total program supplemental request for FY 2014-15. Table B then compares the Department’s total supplemental request to the mid-year adjustments in recent years. The sections following the summary tables describe each major change in greater detail.

TABLE A: Changes to School Finance Based on Actual Enrollment and Local Revenues				
Fiscal Year	FY 2013-14 Actual	FY 2014-15		
		Data Used for Initial Appropriation	Data Related to Revised Request	Mid-year Change
Funded Pupil Count	830,833.1	845,136.0	844,546.4	(589.6)
<i>Annual Percent Change</i>		<i>1.7%</i>	<i>1.7%</i>	
Statewide <u>Base</u> Per Pupil Funding	\$5,954	\$6,121	\$6,121	\$0
<i>Annual Percent Change</i>	<i>1.9%</i>	<i>2.8%</i>	<i>2.8%</i>	
Total Program Funding PRIOR TO Negative Factor	\$6,531,235,817	\$6,827,646,456	\$6,813,620,535	(\$14,025,921)
Less: Negative Factor Reduction	(1,004,302,068)	(894,202,067)	(880,176,146)	14,025,921
<i>Negative Factor as % of Total program</i>	<i>15.38%</i>	<i>13.10%</i>	<i>12.92%</i>	
EQUALS: Adjusted Total Program Funding	\$5,526,933,749	\$5,933,444,389	\$5,933,444,389	\$0
<i>Annual Percent Change</i>	<i>1.6%</i>	<i>7.4%</i>	<i>7.4%</i>	
Statewide Average Per Pupil Funding (for adjusted total program funding)	\$6,652.28	\$7,020.70	\$7,025.60	\$4.90
<i>Annual Percent Change</i>	<i>2.7%</i>	<i>5.5%</i>	<i>5.6%</i>	
<u>Local Share</u> of Districts' Total Program Funding	<u>\$1,938,833,489</u>	<u>\$1,979,937,820</u>	<u>\$1,982,831,906</u>	<u>\$2,894,086</u>
Property Tax Revenue	1,807,968,947	1,844,493,019	1,837,512,870	(6,980,149)
Specific Ownership Tax Revenue	130,864,542	135,444,801	145,319,036	9,874,235
<i>Annual Percent Change on Total</i>	<i>1.1%</i>	<i>2.1%</i>	<i>2.3%</i>	
<u>State Share</u> of Districts' Total Program Funding	<u>\$3,588,100,260</u>	<u>\$3,953,506,569</u>	<u>\$3,950,612,483</u>	<u>(\$2,894,086)</u>
<i>Annual Percent Change</i>	<i>5.8%</i>	<i>10.2%</i>	<i>10.1%</i>	
<i>State Share as Percent of Districts' Total Program</i>	<i>64.9%</i>	<i>66.6%</i>	<i>66.6%</i>	

TABLE B: History of Mid-Year Appropriation Adjustments for School Finance /a				
Fiscal Year	Total State Share Appropriation Made in Session Preceding Fiscal Year	Mid-year Adjustments		Final Appropriation
		Dollars	% Change	
FY 2002-03	\$2,455,147,022	\$29,395,541	1.2%	\$2,484,542,563
FY 2003-04	2,604,731,215	22,342,837	0.9%	2,627,074,052
FY 2004-05	2,732,460,144	11,444,662	0.4%	2,743,904,806
FY 2005-06	2,838,429,178	32,800,098	1.2%	2,871,229,276
FY 2006-07	3,040,302,744	20,866,091	0.7%	3,061,168,835
FY 2007-08	3,266,328,775	(113,617,998)	-3.5%	3,152,710,777
FY 2008-09 b/	3,393,363,222	(418,016)	0.0%	3,392,945,206
FY 2009-10 c/	3,696,288,785	(177,332,868)	-4.8%	3,518,955,917
FY 2010-11 d/	3,399,817,396	(193,428,514)	-5.7%	3,206,388,882
FY 2011-12	3,336,347,674	(4,425,519)	-0.1%	3,331,922,155
FY 2012-13	3,336,460,619	13,253,672	0.4%	3,349,714,291
FY 2013-14	3,532,662,765	55,437,495	1.6%	3,588,100,260
FY 2014-15 (requested adjustment)	3,953,506,569	(2,894,086)	-0.1%	3,950,612,483

a/ Amounts include additional state aid related to locally negotiated business incentive agreements, and exclude appropriations to transfer moneys from the General Fund to the State Education Fund.

b/ In FY 2008-09 the General Assembly did not approve a \$26.3 million supplemental request to fully fund the existing statutory total program funding formula. The General Assembly passed legislation (S.B. 09-215) to adjust base per pupil funding for FY 2008-09, eliminating the additional \$19.72 per pupil that was not constitutionally required, thereby reducing total program funding by \$20.0 million. Ultimately, the Department was required to rescind \$5,777,656.

c/ The 2009 school finance bill (S.B. 09-256) included a provision requiring school districts and the State Charter School Institute to create and budget an amount in FY 2009-10, equivalent to about 1.9 percent of total program funding (a total of \$110 million statewide), to a fiscal emergency restricted reserve. The act allowed districts to spend the moneys in the reserve beginning January 29, 2010, unless the General Assembly reduced state appropriations for school finance prior to that date. The General Assembly subsequently reduced state appropriations by \$177 million, including a reduction of \$110 million as contemplated in S.B. 09-256, as well as a reduction of \$67 million to reflect higher than anticipated local revenues. This mid-year adjustment did not add \$19.8 million to fund a higher than anticipated number of funded pupils and at-risk pupils. Thus, the Department was required to rescind a total of \$129,813,999.

d/ The mid-year adjustments for FY 2009-10 included: (1) a reduction of \$216,358,164 General Fund, which was fully offset by the appropriation of federal moneys; and (2) an increase of \$22,929,650 cash funds to offset lower than anticipated local revenues. This mid-year adjustment did not increase the appropriation to fund a higher than anticipated number of funded pupils and at-risk pupils, resulting in a decrease in the average per pupil funding amount.

The following sections provide additional detail and historical context for each component of the Department’s request.

Funded Pupil Count

The actual funded pupil count is lower than anticipated in the original FY 2014-15 appropriation. The original appropriation assumed a total statewide funded pupil count of 845,136.0; the actual count is 844,546.4, a decrease of 589.6 (0.1 percent) below the anticipated count. As shown in Table C, this is a fairly typical mid-year adjustment.

TABLE C: Comparison of Estimated and Final Funded Pupil Counts				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Funded Pupils	% Change	
FY 2002-03	715,793.4	1,955.3	0.3%	717,748.7
FY 2003-04	725,360.6	(2,130.6)	-0.3%	723,230.0
FY 2004-05	728,575.3	841.2	0.1%	729,416.5
FY 2005-06	738,014.1	3,389.2	0.5%	741,403.3
FY 2006-07	750,306.8	3,031.2	0.4%	753,338.0
FY 2007-08	768,416.3	7,499.0	1.0%	775,915.3
FY 2008-09	776,017.0	2,118.9	0.3%	778,135.9
FY 2009-10	788,648.3	862.8	0.1%	789,511.1
FY 2010-11	797,438.5	1,238.1	0.2%	798,676.6
FY 2011-12	805,890.6	2,303.9	0.3%	808,194.5
FY 2012-13	817,221.0	438.7	0.1%	817,659.7
FY 2013-14	828,045.0	2,788.0	0.3%	830,833.0
FY 2014-15 (requested adjustment)	845,136.0	(589.6)	-0.1%	844,546.4

Prior to the implementation of the negative factor, a decrease in the funded pupil count would generally decrease districts’ total program funding pursuant to the School Finance Act. For example, the original FY 2014-15 appropriation assumes \$7,020.70 in *statewide average per pupil* funding. With 589.6 fewer students in the actual count, maintaining a statewide average of \$7,020.70 would allow for a reduction of \$4.1 million in total program funding. The request would maintain total program funding and result in an increase in statewide average per pupil funding (discussed below).

Per Pupil Funding

The number of at-risk students¹ is lower than anticipated. The original appropriation assumed a total of 309,537 at-risk pupils. However, the Department’s actual count is 304,975, a decrease of 4,562 (1.5 percent) below the anticipated count. Based on the actual October 2014 student count, at-risk students now comprise 36.1 percent of students statewide, a reduction from 36.7 percent in FY 2013-14.

The School Finance Act provides additional funding for at-risk students. Thus, an increased number of at-risk students would typically increase a district’s total program funding and statewide average per pupil funding, while a decreased number of at-risk students would typically decrease total program funding and statewide average per pupil funding. The Department’s request (and staff’s recommendation) would maintain total program funding at current levels, increase statewide average per pupil funding by \$4.90, and allow the Department to *reduce* the negative factor by \$14.0 million below the original dollar amount for FY 2014-15. Table D compares the requested adjustment to mid-year changes in recent years.

TABLE D: Comparison of Estimated and Final Statewide Average Per Pupil Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Per Pupil Funding	% Change	
FY 2002-03	\$5,782.95	\$11.26	0.2%	\$5,794.21
FY 2003-04	5,930.26	12.90	0.2%	5,943.16
FY 2004-05	6,066.50	7.31	0.1%	6,073.81
FY 2005-06	6,163.99	3.44	0.1%	6,167.43
FY 2006-07	6,375.68	(16.76)	-0.3%	6,358.92
FY 2007-08	6,658.37	2.66	0.0%	6,661.03
FY 2008-09	6,904.49	(22.58)	-0.3%	6,881.91
FY 2009-10 (prior to mid-year rescission)	7,225.40	16.28	0.2%	7,241.68
FY 2010-11 (mid-year adjustment) a/	6,823.57	(280.80)	-4.1%	6,542.77
FY 2011-12	6,468.24	6.00	0.1%	6,474.24
FY 2012-13	6,474.24	5.18	0.1%	6,479.42
FY 2013-14	6,652.28	0.00	0.0%	6,652.28

¹ The School Finance Act considers students eligible for free meals under the federal school lunch program and certain English language learners “at-risk” and provides additional funding to districts based on the number of such students attending schools within each district.

TABLE D: Comparison of Estimated and Final Statewide Average Per Pupil Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Per Pupil Funding	% Change	
FY 2014-15 (requested adjustment)	7,020.70	4.90	0.1%	7,025.60

a/ Mid-year adjustment for FY 2010-11 does not reflect \$216,358,164 in federal moneys that were made available to school districts but were technically not part of districts' total program funding. Including these funds would increase final per pupil funding to \$6,813.27, representing a \$10.30 mid-year decrease.

State vs. Local Funding for FY 2014-15

Local tax revenues are \$2.9 million (0.1 percent) higher than anticipated in the original appropriation. Specifically, property tax revenues are \$7.0 million (0.4 percent) lower than projected last spring, and specific ownership taxes² are \$9.9 million (7.3 percent) higher than projected. As shown in Table E, the net change is similar to mid-year changes in recent years.

TABLE E: Comparison of Estimated and Final Local Share of Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Local Funding	% Change	
FY 2002-03	\$1,686,085,389	(\$10,006,172)	-0.6%	\$1,676,079,217
FY 2003-04	1,699,224,722	(25,647,702)	-1.5%	1,673,577,020
FY 2004-05	1,689,777,616	(1,149,886)	-0.1%	1,688,627,730
FY 2005-06	1,711,822,927	(9,357,746)	-0.5%	1,702,465,181
FY 2006-07	1,744,552,387	(14,398,874)	-0.8%	1,730,153,513
FY 2007-08	1,850,072,036	65,707,519	3.6%	1,915,779,555
FY 2008-09	1,965,055,671	(9,186,989)	-0.5%	1,955,868,682
FY 2009-10	2,002,007,038	66,609,048	3.3%	2,068,616,086

² Counties collect vehicle registration taxes and share the revenues with local school districts. Pursuant to Section 22-54-106 (1) (a) (I), C.R.S., each district's local share of total program funding includes a portion of these district "specific ownership tax revenues" – specifically, that portion that was collected for the previous budget year that is attributable to all property tax levies made by the school district, except those levies made for the purpose of satisfying bonded indebtedness obligations (both principal and interest) and those authorized pursuant to voter approval to raise and expend additional "override" property tax revenues in excess of the district's total program (see Section 22-54-103 (11), C.R.S.). Total specific ownership tax revenues are directly related to the number and taxable value of vehicles. The portion of these revenues that count toward the local share of total program funding is impacted by school districts' general fund mill levies in relation to other school district mill levies, as well as other local mill levies.

TABLE E: Comparison of Estimated and Final Local Share of Funding				
Fiscal Year	Estimate for Initial Appropriation	Mid-year Adjustments		Estimate for Final Appropriation
		Local Funding	% Change	
FY 2010-11	2,041,563,656	(22,707,653)	-1.1%	2,018,856,003
FY 2011-12	1,876,347,000	24,178,468	1.3%	1,900,525,468
FY 2012-13	1,924,424,268	(6,175,383)	-0.3%	1,918,248,885
FY 2013-14	1,975,723,359	(36,889,870)	-1.9%	1,938,833,489
FY 2014-15 (request)	1,979,937,820	2,894,086	0.1%	1,982,831,906

Thus, maintaining the original FY 2014-15 total program amount allows for a reduction of \$2.9 million in state funds, as requested by the Department and recommended by staff.

ASCENT Participation

Background on ASCENT Program: House Bill 09-1319 created the ASCENT Program to allow eligible students to remain enrolled in high school for a fifth year to take postsecondary coursework. Under the program, students that are eligible to graduate instead remain enrolled in their high school, and the local education agency pays the student’s tuition at a local institution of higher education, generally a community college. The General Assembly appropriates funds for the program through the State Share of Districts’ Total Program Funding line item and specifies a number of participants (and the associated funding) through a footnote in the annual Long Bill.

Under Section 22-35-108 (2) (a), C.R.S., eligible students:

- Have completed or are on schedule to complete at least twelve credit hours of postsecondary coursework prior to the completion of the 12th grade year through concurrent enrollment programs;
- Do not require a basic skills course;
- Have been selected for ASCENT participation by their respective high school principals or administrators;
- Have been accepted into a postsecondary degree program at an institution of higher education; and
- Have not been designated as an ASCENT participant in a prior year.

Although the General Assembly created the program through legislation in 2009, FY 2010-11 was the first year of ASCENT operations. The program has grown significantly since that time, from 98 students representing three school districts in FY 2010-11 to 423.5 student FTE (actually 462 students) representing 38 districts in FY 2014-15. As shown in Table F, Aurora and Denver have been the primary users of the program although use has grown significantly in other districts.

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TABLE F: Actual ASCENT Program Participation by Fiscal Year				
School District	FY 2011-12 ASCENT	FY 2012-13 ASCENT	FY 2013-14 ASCENT	FY 2014-15 ASCENT
Arapahoe - Aurora	90.0	134.0	131.5	131.0
Denver - Denver	41.0	46.0	72.5	80.5
Jefferson - Jefferson	0.0	9.0	37.0	30.0
Larimer - Poudre	9.0	12.5	16.0	22.0
El Paso - Colorado Springs	1.5	4.5	12.0	18.0
Eagle - Eagle	0.0	5.0	7.0	13.0
Larimer - Thompson	0.0	7.5	14.5	12.5
El Paso - Academy	0.0	0.0	0.0	12.0
El Paso - Falcon	0.0	0.0	13.5	12.0
Mesa - Mesa Valley	8.0	7.0	14.5	11.0
El Paso - Edison	10.0	10.5	9.0	9.5
Pueblo - Pueblo Rural	0.0	0.0	0.0	9.0
Arapahoe - Cherry Creek	3.0	0.0	11.0	8.5
Prowers - Lamar	5.0	7.0	4.0	6.0
Boulder - Boulder	0.0	0.0	3.0	5.5
El Paso - Widefield	3.0	3.5	0.5	4.0
Adams - Westminster	0.0	0.0	1.0	3.5
Adams - Mapleton	0.0	1.0	6.0	3.0
Delta - Delta	0.0	12.0	4.0	3.0
Prowers - Wiley	0.0	0.0	3.0	3.0
Teller - Woodland Park	0.0	0.0	0.0	3.0
Adams - Commerce City	0.0	0.0	0.0	2.0
Arapahoe - Englewood	0.0	0.0	0.0	2.0
Weld - Greeley	15.0	7.0	2.0	2.0
Dolores - Dolores	0.0	0.0	1.0	2.0
Montezuma - Montezuma	3.0	1.0	0.0	2.0
Rio Grande - Del Norte	0.0	0.0	0.0	2.0
State Charter School Institute	0.0	0.0	0.0	2.0
Adams - Brighton	0.0	0.0	0.0	1.0
Arapahoe - Byers	0.0	0.0	0.0	1.0
Elbert - Elizabeth	4.0	0.0	7.0	1.0
El Paso - Harrison	0.0	0.0	2.5	1.0
El Paso - Ellicott	0.0	0.0	0.0	1.0
Las Animas - Branson	0.0	0.0	2.0	1.0
Park - Platte Canyon	0.0	0.0	0.0	1.0
Prowers - Grenada	0.0	0.0	4.0	1.0
Saguache - Center	0.0	0.0	0.0	1.0
Arapahoe - Sheridan	0.0	0.0	0.0	0.5
Adams - Strasburg	0.0	5.0	4.0	0.0
Chaffee - Buena Vista	4.0	2.0	3.0	0.0
Weld - Gilcrest	0.0	0.0	1.0	0.0
Bent - McClave	2.0	1.0	0.0	0.0
Las Animas - Trinidad	0.0	1.0	0.0	0.0
Park - Park	0.0	1.0	0.0	0.0
San Miguel - Norwood	1.0	1.0	0.0	0.0
Summit - Summit	<u>1.5</u>	<u>0.0</u>	<u>0.0</u>	0.0

TABLE F: Actual ASCENT Program Participation by Fiscal Year				
School District	FY 2011-12 ASCENT	FY 2012-13 ASCENT	FY 2013-14 ASCENT	FY 2014-15 ASCENT
Total Participation	201.0	278.5	386.5	423.5

ASCENT Supplemental Request

The Department is requesting a \$1.8 million reduction to the amount of total program funding dedicated to the ASCENT Program because program participation is lower than anticipated in the original appropriation. The request includes the following adjustments to the FY 2014-15 Long Bill footnote associated with ASCENT (as the footnote was adjusted by H.B. 14-1292):

- A reduction of 284.5 participant FTE (a reduction of \$1,823,076 based on current ASCENT funding level of \$6,408 per student FTE). The original FY 2014-15 appropriation assumes 708.0 student FTE but actual enrollment is 423.5 student FTE.
- An increase of \$16 per ASCENT pupil to reflect the reduction to the negative factor associated with the total program request. With 423.5 participating FTE, the \$16 per pupil increase requires a total increase of \$6,776.

Staff recommends approving the request to adjust ASCENT funding to reflect actual participation in the program in FY 2014-15 and to increase funding per FTE by \$16. Table G shows the impact of the recommendation.

TABLE G: ASCENT Supplemental Adjustment			
	Participants	ASCENT Per Pupil Funding	Cost Estimate for Long Bill Footnote
FY 2014-15 Original Approp.	708	\$6,408	\$4,536,864
Supplemental Adjustment	(284.5)	6,408	(1,823,076)
FY 2014-15 Supplemental Recommendation	423.5	\$6,424	\$2,720,564

Summary of Options and Staff Recommendation Associated with FY 2013-14 Request

Staff offers three basic options for the Committee’s consideration regarding the Department’s FY 2014-15 total program supplemental request. Staff summarizes the options below and in Table H.

1. *Constant Per Pupil Funding:* Maintaining statewide average per pupil funding of \$7,020.70 would allow the state share to decrease by \$7.0 million because of the increase in local revenues and the decrease in funded pupil count. This option would allow the Department to decrease the negative factor by \$9.9 million relative to the original appropriation and would require a statutory change to reduce the minimum level of total program funding.
2. *Request and Recommendation - Constant Total Program:* Maintaining total program (including state and local funding) allows for a reduction of \$2.9 million in state funding based on the increase in local revenues. This option allows the Department to decrease the

negative factor by \$14.0 million based on the decreased funded pupil count and at-risk pupil count. The request and recommendation include a statutory change to reflect the decreased negative factor.

3. *Constant State Share:* Maintaining the *state share* assumed in the original appropriation would increase total program funding by \$2.9 million because of the increase in local revenues and would allow the Department to decrease the negative factor by \$16.9 million. If the Committee selects this option, staff would recommend a statutory change to reflect the changes in total program and the negative factor.

TABLE H: FY 2014-15 Total Program Supplemental Appropriation Options

	Original Appropriation	Constant Per Pupil Funding	Request and Staff Rec: Constant Total Program	Constant State Share
Total Program before Negative Factor	\$6,827,646,456	\$6,813,620,535	\$6,813,620,535	\$6,813,620,535
Negative Factor	894,202,067	884,315,549	880,176,146	877,282,060
<i>Negative Factor as Percentage</i>	<i>13.10%</i>	<i>12.98%</i>	<i>12.92%</i>	<i>12.88%</i>
Adjusted Total Program	\$5,933,444,389	\$5,929,304,986	\$5,933,444,389	\$5,936,338,475
Pupil Count	845,136.0	844,546.4	844,546.4	844,546.4
Statewide Average Per Pupil	\$7,020.70	\$7,020.70	\$7,025.60	\$7,029.03
Change from Original Appropriation in Statewide Average Per Pupil Funding	N/A	\$0.00	\$4.90	\$8.33
Local Share	\$1,979,937,820	\$1,982,831,906	\$1,982,831,906	\$1,982,831,906
State Share	3,953,506,569	3,946,473,080	3,950,612,483	3,953,506,569
Change in State Share from Original Appropriation (Supplemental Amount)	N/A	(\$7,033,489)	(\$2,894,086)	\$0
Statutory Change Required/Recommended to Adjust Total Program Amount	N/A	Yes	Yes	Yes

Recommended Companion Bill

Based on discussions with staff from the Office of Legislative Legal Services, Legislative Council, the Governor’s Office, and the Department of Education, staff recommends that the Committee make the recommended appropriation changes through a separate bill that includes associated statutory changes. Specifically, **staff recommends that the Committee introduce a bill that would include the following provisions:**

- *A non-statutory legislative declaration* to explain the current situation and the General Assembly’s intent to increase total program funding. Specifically, the declaration would state that: (a) Based on the actual funded pupil count and the actual at-risk student counts for FY 2014-15, total program funding is \$14,025,921 lower than anticipated when appropriations were established in the 2014 Session; (b) Based on actual local property tax and specific ownership taxes available to school districts for FY 2014-15, the local share of total program funding is \$2,894,086 higher than anticipated when appropriations were established in the 2014 Session; and (c) It is the intent of the General Assembly that FY

2014-15 total program funding, after application of the negative factor, be adjusted to reflect the reduction to the negative factor.

- *A provision to modify current law* to establish a new (higher) total program floor for FY 2014-15 to provide clear direction to the Department of Education and Legislative Council Staff in recalculating the FY 2014-15 negative factor.

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #2 CSDB UTILITIES INCREASE

	Request	Recommendation
Total	<u>\$27,000</u>	<u>\$27,550</u>
General Fund	27,000	27,550

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made.	

Department Request: The Department requests an increase of \$27,000 General Fund in FY 2014-15 (ongoing in FY 2015-16 and beyond) to cover additional utility expenses at the Colorado School for the Deaf and the Blind (CSDB), based on utility rate increases that were not known when the original appropriation as made.

Staff Recommendation: Staff recommends that the Committee approve an increase of \$27,550 General Fund in FY 2014-15 for increased utility expenses. The recommended increase is based on updated information regarding the actual increase in the school’s electricity rate as of January 1, 2015, and updated information regarding the school’s utilities costs that was not available when the Department developed the request.

Staff Analysis: The supplemental budget request seeks an increase of \$27,000 General Fund for increased utilities expenses at the Colorado School for the Deaf and the Blind. The request is based on rate changes and additional billing information that was not available when the General Assembly made the original FY 2014-15 appropriation. The following table shows the estimated utilities costs in the original FY 2014-15 appropriation, the increases assumed in the Department’s request (based on three months of billing and estimated rate information), and the additional amounts necessary to cover anticipated costs in the current year based on five months of billing and updated rate information.

Colorado School for the Deaf and the Blind Utilities Expenses					
Service	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15		
			FY 2014-15 Appropriation	Supplemental Request	Supplemental Recomm.
Natural gas	\$137,084	\$175,931	\$182,835	\$1,936	\$2,080
Electricity	152,626	170,149	164,032	22,314	20,335
Water and sewer	75,471	70,823	79,467	(371)	2,147
Other - energy efficiency projects	<u>129,692</u>	<u>135,413</u>	<u>128,476</u>	<u>3,121</u>	<u>2,988</u>
Total	\$494,873	\$552,316	\$554,810	\$27,000	\$27,550

The CSDB appropriation for utilities has not changed since FY 2009-10. When combined with conservation measures, the appropriation has been sufficient to absorb fluctuations in utility rates since that time and the Department has reverted funds each year (including \$2,494 in FY 2013-14). However, given utility rate increases that were not known at the time of the original appropriation, it appears that the school is facing a shortfall of \$27,550 in FY 2014-15. **Staff recommends approving an increase of \$27,550 General Fund.** The recommendation is \$550 above the request because it is based on five months of utility billing, while the request only included data from the first three months of the fiscal year.

Non-prioritized Supplemental Requests

JBC STAFF-INITIATED SUPPLEMENTAL #1 AT-RISK SUPPLEMENTAL AID TECHNICAL CORRECTION

	Request	Recommendation
Total	<u>\$0</u>	<u>\$0</u>
Cash Funds	0	0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of a technical error in the original appropriation.	

Department Request: The Department did not request the technical correction. However, the Department is aware of staff's recommendation and agrees that the technical correction is necessary.

Staff Recommendation: Staff recommends that the Committee correct the letternote detailing the fund source for the At-risk Supplemental Aid line item in the FY 2014-15 Long Bill to reflect that funds supporting the line item are originally from interest and income earned on the Public School (Permanent) Fund rather than school district audit recoveries.

Staff Analysis: In a technical error, the FY 2014-15 Long Bill states that the cash funds supporting the At-risk Supplemental Aid program are from school district audit recoveries deposited into the State Public School Fund. The letternote should have indicated that the funds are originally from interest and income earned on moneys in the Public School (Permanent) Fund that is credited to the State Public School Fund rather than from school district audit recoveries.

Statewide Common Policy Supplemental Requests

These requests are not prioritized and are not analyzed in this packet. The JBC acted on these items on January 8th when it made decisions regarding common policies.

Department's Portion of Statewide Supplemental Action	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
ALJ Services Allocation Adjustment	\$3,626	\$0	\$3,000	\$626	\$0	0.0
Capitol Complex Leased Space Adjustment	0	0	0	0	0	0.0
Annual Supplemental Fleet True-up	0	0	0	0	0	0.0
COFRS Modernization Adjustment	<u>(57,659)</u>	<u>(6,695)</u>	<u>(71,557)</u>	<u>(27,304)</u>	<u>47,897</u>	<u>0.0</u>
Department's Total Statewide Supplemental Requests	(\$54,033)	(\$6,965)	(\$68,557)	(\$26,678)	\$47,897	0.0

Staff Recommendation: These request items were addressed during the JBC staff supplemental presentation for the Department of Personnel on January 8, 2015. Staff requests permission to incorporate the Committee's action into the supplemental bill and requests permission to modify funding amounts and allocations if the Committee makes further common policy decisions.

JBC Staff Supplemental Recommendations - FY 2014-15
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Number Pages

	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
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DEPARTMENT OF EDUCATION
Robert Hammond, Commissioner

S1 Annual total program adjustment

(2) ASSISTANCE TO PUBLIC SCHOOLS
(A) Public School Finance

State Share of Districts' Total Program Funding	3,045,377,316	3,953,506,569	(2,894,086)	(2,894,086)	3,950,612,483
General Fund	2,985,087,939	2,473,211,504	(2,894,086)	0	2,473,211,504
General Fund Exempt	0	710,835,957	0	0	710,835,957
Cash Funds	60,289,377	769,459,108	0	(2,894,086)	766,565,022
Federal Funds	0	0	0	0	0
Hold-harmless Full-day Kindergarten Funding	7,075,686	7,496,012	(3,342)	(3,342)	7,492,670
Cash Funds	7,075,686	7,496,012	(3,342)	(3,342)	7,492,670

Total for S1 Annual total program adjustment	3,052,453,002	3,961,002,581	(2,897,428)	(2,897,428)	3,958,105,153
<i>FTE</i>	0.0	0.0	0.0	0.0	0.0
General Fund	2,985,087,939	2,473,211,504	(2,894,086)	0	2,473,211,504
General Fund Exempt	0	710,835,957	0	0	710,835,957
Cash Funds	67,365,063	776,955,120	(3,342)	(2,897,428)	774,057,692
Federal Funds	0	0	0	0	0

JBC Staff Supplemental Recommendations - FY 2014-15
Staff Working Document - Does Not Represent Committee Decision

	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
S2 CSDB Utilities					
(4) SCHOOL FOR THE DEAF AND THE BLIND					
(A) School Operations					
Utilities	552,316	554,810	27,000	27,550	582,360
General Fund	552,316	554,810	27,000	27,550	582,360
Total for S2 CSDB Utilities	552,316	554,810	27,000	27,550	582,360
<i>FTE</i>	0.0	0.0	0.0	0.0	0.0
General Fund	552,316	554,810	27,000	27,550	582,360

Totals Excluding Pending Items					
EDUCATION					
TOTALS for ALL Departmental line items	4,118,125,778	5,251,199,806	(2,870,428)	(2,869,878)	5,248,329,928
<i>FTE</i>	566.3	582.0	0.0	0.0	582.0
General Fund	3,151,855,182	2,647,059,847	(2,867,086)	27,550	2,647,087,397
General Fund Exempt	0	710,835,957	0	0	710,835,957
Cash Funds	335,340,495	1,195,887,249	(3,342)	(2,897,428)	1,192,989,821
Reappropriated Funds	27,713,421	61,153,725	0	0	61,153,725
Federal Funds	603,216,680	636,263,028	0	0	636,263,028