In the 2003-04 school year, the legislature set the base at $4,442/student. The state partially reimburses districts for ELPA, Special Education, Vocational Education and Transportation programs; what is not reimbursed, in essence, comes out of the base. The chart below shows how these unreimbursed costs eat away at base funding.

This data is drawn from a memo entitled “Categorical Funding by School District,” presented by the Colorado Legislative Council Staff to the Interim Committee on School Finance on August 30, 2005.