CASB 2017 Convention

Colorado K-12 Funding
School Finance – New Board Member Training

November 30, 2017

Glenn Gustafson
Colorado Springs D-11 / Deputy Superintendent - Chief Finance Officer

Tracie Rainey
Colorado School Finance Project / Executive Director

COLORADO SCHOOL FINANCE PROJECT
Support Children - Support The Future
Colorado School Finance Project

Mission: To compile, collect and distribute research-based, non-partisan information and data on topics related to school finance for state and local policymakers.

The CSFP changed to a formal entity in 2014. We are a non-profit, Colorado-based company. The CSFP was originally created in 1995, following the passage of the 1994 School Finance Act.

Our website, www.cosfp.org, contains a wealth of current and historical information on school finance with topics ranging from national funding comparisons to Colorado’s legislative history on school finance.

Our sincere thanks to the many school districts and organizations (CASE, CASB, CEA, Colorado BOCES, DBO, and Rural School Alliance) who financially support our work. The CSFP could not do our work without their support.

Tracie Rainey
Executive Director, Colorado School Finance Project
Twitter: @COSFP Facebook: Colorado School Finance Project

Senior Fellow: Justin Silverstein (Augenblick, Palaich & Associates, Co-CEO)

CSFP Board of Directors:

John Augenblick – Secretary; national school finance expert
Scott Murphy – Chair; Colorado school finance expert, retired Colorado Superintendent

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• Glenn Gustafson – Treasurer; (Colorado Springs D-11, DBO)

Chief Financial Officer:

• David Hart (Cherry Creek School District)
• Bill Sutter (Boulder Valley Schools)

Organizations representing state-wide groups:

• Ken DeLay (CASB) – school boards
• Lisa Escarcéga (CASE) – school executives
• Karen Wick (CEA) – teachers / staff
• Lisa Weil (Great Education Colorado) – parents / supporters of public education
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Colorado School Finance & Education Reform Timeline FY 2017-18 to FY 2010-11

<table>
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<tr>
<th>FY 2013-14</th>
<th>FY 2012-13</th>
<th>FY 2011-12</th>
<th>FY 2010 - 11</th>
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</thead>
<tbody>
<tr>
<td><strong>Student Count (membership)</strong></td>
<td>876,999</td>
<td>863,561</td>
<td>854,265</td>
</tr>
<tr>
<td><strong>Budget Stabilization Factor (BSF)/Negative Factor (NF)</strong></td>
<td>-$1,004B (NF)</td>
<td>-$1,001B (NF)</td>
<td>-$774M (NF)</td>
</tr>
<tr>
<td><strong>Per Pupil Negative Factor (state average)</strong></td>
<td>-$1,209</td>
<td>-$1,237</td>
<td>-$958</td>
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Legislative Policy / State Board of Education (SBE)

- HB14-1298: $110M reduce Negative Factor & add $17M for 5,000 PreK slots. Charters $18M for facilities, BEST capped $40M for Lease/Purchase, $3M CDE transparency website, $2M BOCES.
- HB14-1298: $27M for ELL. COLA Adjustment.

- HB12-1240: SBE Graduation Requirements, CDE Cost Study PWR diploma endorsements.

Federal Policy

- NCLB

Statewide Election

- Marijuana/Cannabis: Excise tax revenue up to $40M for BEST Capital Construction Program, no $ to General Fund.
- Amendment 66 failed: funding for SB13-213.
- 8/11: District Court: Lobato trial begins. 12/11 Ruling: Colorado school finance system "irrational and inadequate, unconscionable." 2012: State appeals Lobato decision to Supreme Court.
- TÁBOR lawsuit (Kerr et al. v. Hickenlooper) filed

- Amendment 23: 1% increase sunsets. Ref C revenue timeout sunsets. Prop 103 fails ($563M temporary increase for education).

Colorado Judicial (U.S. Supreme Court in italics)

- TABOR lawsuit (Kerr et al. v. Hickenlooper) filed

**Colorado Legislative Policy - State Board Education**

- Receive ESEA Waiver

**Full Timeline FY 2017-18 thru 1982: cosfp.org > School Finance > Timeline - School Finance & Ed Reform**

**November 2017**

1547 Gaylord Street   |   Denver, CO 80206-1324
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CSFP Briefing Document: Colorado’s Constitution – How it Impacts the State’s Budget: A Quick Lesson on Gallagher, TABOR, Amendment 23 & the impact of Negative/Budget Stabilization Factor on Amendment 23.

The **Gallagher Amendment** was referred to the ballot by the legislature and passed by voters in **1982** to control for residential and commercial fluctuations in property tax support for local governments. It created a formula that could fluctuate mill levies up and down and adjust for economic changes in residential and commercial growth patterns.

**Article 10 Section 20 – also known as the TABOR Amendment, was passed by the voters of Colorado in 1992.** Article 10 Section 20 added numerous changes and limits to Colorado’s constitution:

- **Operations of state and local governments:**
  - no taxing authority
  - both a revenue and a spending cap for state and local governments.

- **Election process:**
  - mandates all revenue increases be voted on by voters
  - defines when and in what year elections can be held
  - states specific language terminology that must be used when asking voters to raise revenue.

- **Situations not contemplated:**
  - Adjustments in revenue and spending limits to state and local budgets when there is a change in revenue tax collections or a change in the economy
  - Impact of Gallagher to state and local government budgets in conjunction with Article 10 Section 20.

- **Between 1966 and 1990 there were 7 attempts to pass a tax limitation initiative** before the TABOR amendment passed in 1992.

**Referendum C (referred by the legislature) - passed by voters in 2005 to address the revenue limit in Article 10 Section 20.** A time-out was granted and the ratchet effect in Article 10 Section 20 was removed. This gave temporary relief to the state’s budget.
Amendment 23 was a citizen’s initiative approved by the voters in 2000. It was designed to increase funding in Colorado after years of declining funding between the late 1980s through the 1990s. Amendment 23 was not a tax increase. Amendment 23:

- Required the statewide base and total funding for categorical programs increase by at least the rate of inflation. (For the first 10 years funding increased by the rate of inflation plus 1% to return funding to 1988 levels.)
  - Categoricals are outside the school finance formula – consisting of special education, English language learners, Gifted and Talented, small schools, transportation, and vocational education.
- Created the State Education Fund – diverting 1/3 of 1% of income tax to the State Education Fund. This revenue is exempt from TABOR limitations.

In 2009 the Legislature created the “Budget Stabilization Factor” as a mechanism in the school finance act to reduce Amendment 23’s requirement of annual inflationary increases to per pupil funding. In 2010 the Legislature renamed the Budget Stabilization Factor to the “Negative Factor”.

- The Negative Factor takes money away from per pupil funding.
- The 2015 ruling of the Supreme Court determined that the Negative Factor created during the recession is legal and that the voters in 2000 allowed for the legislature to reduce funding.
- In 2017 the Legislature renamed the Negative Factor the “Budget Stabilization Factor”.
- Between 2009 and 2017-18 the Negative / Budget Stabilization Factor has resulted in almost $6 billion in lost revenue to K-12. The Budget Stabilization Factor has now been in place for 9 fiscal years.
CSFP Briefing Document: How are Colorado School Districts Funded?

School districts are funded by a combination of sources as defined in the School Finance Act.

The formula for total program funding is defined by the legislature in the School Finance Act. Local revenue + State revenue = Total Program Funding for a district.

1. How are the local and state revenues determined?
   a. **Local revenue is determined first:** Generated by local property taxes and specific ownership tax.
   b. **Next, Local revenue is subtracted from the amount designated in the School Finance Act.**
   c. The **result is the State revenue portion.** (State revenue comes from sales and income tax.)

2. The formula also calculates the “Budget Stabilization/Negative Factor” and an amount is deducted from the State’s portion of funding for each school district. The impact varies by school district as the calculation is on the statewide average, not calculated for each school district. Otherwise there would be 178 school finance formulas.

Additional revenue streams to districts:

1) **Federal Funds:** flow to districts that are tied to certain programs or students.

2) **State funds:** “Categorical” dollars for special education, English language learners, gifted and talented, Vocational education, transportation and small attendance centers. (source: Sales and Income Tax collected by state)

3) **Local override dollars:** Voter approved increases in local tax dollars for local programs and priorities. These dollars are outside the mills raised for the school finance act.

4) **Grants:** Typically for a specific purpose and for a particular length of time.

5) **Bond Dollars:** Voter approved increases primarily approved for capital construction. Bond dollars cannot be used for general operations in a district.
Revenue Inside the School Finance Act

Local Share – District Total Program = State Share

**LOCAL SHARE**
- Local District Taxes:
  - Property Taxes
  - Ownership Tax

**STATE SHARE**
- State Taxes:
  - General Fund
  - Education Fund

Local Share
- Property tax
- Starting point for determining state share of District Total Program
- Remains in the district

State Share
- State “backfills” to reach District Total Program.

State & Local Share Varies (by design)

**District A**
- **LOCAL SHARE**
  - Local District Taxes:
    - Property Taxes
    - Ownership Tax
- **STATE SHARE**
  - State Taxes:
    - General Fund
    - Education Fund

**District B**
- **LOCAL SHARE**
  - Local District Taxes:
    - Property Taxes
    - Ownership Tax
- **STATE SHARE**
  - State Taxes:
    - General Fund
    - Education Fund
School Districts Have No Control Over What One Mill Can Raise

- One mill raises a low of less than $4,000 to a high of over $13,000,000.
- The average dollars raised by 1 mill is about $500,000; Median is $110,000.

Per Student: 1 Mill Raises a Wide Range of Dollars

- One mill per student raises a low of less than $20 to a high of over $3,000.
- Average dollars per student raised by 1 mill is about $280; Median about $130.

More information: cosfp.org > CSFP Research > District Tax Effort / Fiscal Capacity
For over twenty years, the per pupil funding gap between Colorado and the U.S. average has continued to grow. In the early to mid-90’s the gap was less than $500 per student. By 2013-14 the gap increased to between $2,000 to $2,700 per pupil.

Adjusting for inflation, Colorado went from spending about $1,000 less per student in FY1993-94 to over $2,000 less in FY 2013-14. U.S. Census Data.
Percent Change in Per Pupil State Funding – 2007-08 to 2013-14
Adjusted for Inflation: Constant 2015-16 dollars

Increase: 9.0% to 16.9%
AK, CN, DC, IL, ND, NH, VT

Increase: 0% to 8.9%
AR, DE, IA, MA, ME, MN, MT, NE, NY, PA, WA, WV, WY

Decrease: -0.1% to -4.9%
IN, KY, LA, MD, MI, NC, NJ, OH, RI, SC, SD, TN, UT
U.S. AVERAGE: -3.2%

Decrease: -5.0% to 9.9%
HI, KS, MO, MS, NM, NV, OK, OR, TX, VA, WI

Decrease: -10% to -14.9%
AL, AZ, CA, CO, GA, ID, FL

Data: U.S. Department of Education, National Center for Education Statistics (NCES) 2016 Digest, Table 236.65, audited data.
NCES does not include monies from mill levy overrides, bond, or private contributions.
2007-08 was the first year of state impact by the Great Recession.
Chart: Colorado School Finance Project
Vision: Every Colorado student has access to an adequate & equitable public school education.

Federal and State Categorical Funding:

- 38% of special education costs
- 20% of English learner costs
- 31% of gifted and talented costs (no federal funding)
- 35% of Career and Technical Education costs
- 24% of public school transportation costs (no federal funding)
Colorado’s Budget Stabilization Factor (Negative Factor)

2010: Colorado Legislature added the “State Budget Stabilization Factor” to the School Finance Act as a mechanism to reduce funding.

2011: Colorado Legislature renamed the Factor to the “Negative Factor”.

2017: Colorado Legislature renamed the Negative Factor to the “Budget Stabilization Factor”.

Budget Stabilization Factor:

2018-19: $830M (projected)

2017-18: $830M
2016-17: $830M
2015-16: $855M
2014-15: $880M
2013-14: $1.004B
2012-13: $1.001B
2011-12: $774M
2010-11: $381M

CSFP’s district by district report of Nine Years of Colorado’s K-12 School Funding Cuts 2009-2018 is available on our Budget Stabilization / Negative Factor page: cosfp.org> School Finance > Budget Stabilization / Negative Factor
Over the past 16 years, Colorado’s teacher salaries have declined by about $3,700 – a 6.8% decline. During the same period, the U.S. Average teacher salary declined about $770 – a 1.8% decline.
The timing of the legislatures work on school finance and school district decisions for their budget do not tie together neatly.

**Legislature:** January – March/April/early May: The legislature convenes in January and begins work on School Finance in March or April for the upcoming school year. (i.e. January – May 2018 convening, determining funding for 2018-19 school year.)

To determine funding for the upcoming 2018-19 school year the legislature uses the following estimates. Once actual numbers are available and state forecasts are updated, the legislature may adjust funding to districts.

i) An **estimated enrollment count** (from May 2018) is used until CDE releases the October Membership Count in December 2018.

ii) An **estimated local share** (local property taxes and specific ownership tax) is used until the final mill levy certification, which is determined in December 2018.

iii) In **January 2019, via the Supplemental Process, the legislature makes adjustments to the district funding.** The desired outcome is to increase revenue to reflect enrollment changes and local property tax collections. When **the state does not pick up the new dollars needed it is then taken back from a school district in the form of a mid-year rescission.**

**School Districts:** Will have made decisions for the upcoming school year in many areas prior to knowing the revenue they will actually receive. Districts must finalize the upcoming fiscal years’ budget by the end of June 2018.
The District’s business plan and board goals will be the basis for the budget development process. Other influences on the budget development process include pupil count projections, estimated property assessed valuations, estimated beginning fund balance, unified school and district improvement plans, capital plan update, and technology plan update.

**2017**
- **October 4** Budget modification requests for the FY17/18 mid-year budget sent to budget managers (if applicable)
- **October 31** Budget modification requests for the FY17/18 mid-year budget due to Budget Office
- **November 14** Budget modification package due to the DAC Budget Subcommittee and Cabinet for review
- **December 13** Mill levy certification for property tax collection in calendar year 2017
- **December** District-wide pupil projections due from the Enrollment Office

**Winter 2018**
- **January 8** Budget modification requests for the FY18/19 budget sent to budget managers
- **January 10** Board non-action on mid-year budget modifications to the FY17/18 adopted budget
- **January 17** Board work session on mid-year budget modifications to the FY17/18 adopted budget
- **January 24** Board action on mid-year budget modifications to the FY17/18 adopted budget
- **January 30** Budget modification requests for the FY18/19 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 13** FY18/19 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee
- **February 16** Per-pupil allocation budgets due to school principals
- **March 9** Base budget allocation sheets due to department budget managers

**Spring 2018**
- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 14** Board non-action on preliminary budget development assumptions
- **March 21** Board action on preliminary budget development assumptions
- **April 2** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 6** Departments return base budget allocation sheets to Budget and Planning Office
- **May TBD** Last day of state legislative session
- **May 16** Projected delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **May 20** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 30** Board non-action and public hearing for FY18/19 budget adoption and the following resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- **June 6** Board budget work session and DAC Budget Subcommittee annual report presentation
- **June 13** Board action for adoption of FY18/19 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- **June 27** Board action for adoption of FY18/19 budget and all resolutions, if needed

July 1, 2017  Post Uniform Budget Summary to district’s website for FY17/18 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)
## Sample District Budget Development Calendar for 2018-19 School Year

*Italics = State Level*

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<tr>
<th>July 2017</th>
<th>August 2017</th>
<th>September 2017</th>
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<tr>
<td>New Fiscal Year Begins</td>
<td><strong>District:</strong> Plan budget calendar for 2018-19. <strong>BOE:</strong> Long-range budget forecast discussions with BOE. Decision due for Mill or Bond election. <strong>District:</strong> Receive preliminary assessed valuation</td>
<td><strong>State:</strong> 2018-19 Revenue Forecast <strong>BOE:</strong> receives quarterly financials</td>
</tr>
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<tr>
<th>October 2017</th>
<th>November 2017</th>
<th>December 2017</th>
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<tbody>
<tr>
<td>October Student Count (10-day window)</td>
<td><strong>State:</strong> Governor’s Budget <strong>District:</strong> Mill or Bond election, Odd years: School board election</td>
<td><strong>State:</strong> 2018-19 Revenue Forecast. CDE releases student Membership Count. <strong>District:</strong> Receive final assessed valuation from county assessor. <strong>BOE:</strong> Certify mill levies property tax collection figures to county commissioner. <strong>BOE:</strong> Revised 2017-18 Budget Approved &amp; Quarterly financials</td>
</tr>
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<table>
<thead>
<tr>
<th>January 2018</th>
<th>February 2018</th>
<th>March 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Legislature:</strong> Session Begins. Supplemental Process.</td>
<td><strong>Consumer Price Index (CPI) Forecast</strong> <strong>Legislature:</strong> Preliminary indication of school finance <strong>BOE:</strong> receives budget update</td>
<td><strong>State:</strong> 2018-19 Revenue Forecast <strong>BOE:</strong> receives quarterly financials <strong>BOE:</strong> Approve funded Capital projects</td>
</tr>
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<thead>
<tr>
<th>April 2018</th>
<th>May 2018</th>
<th>June 2018</th>
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<tbody>
<tr>
<td><strong>District/BOE:</strong> Begin staffing decisions for 2018-19</td>
<td><strong>Legislature:</strong> Finalize School Finance Act. Session ends. <strong>District/BOE:</strong> Staffing decisions, preliminary budget must be presented</td>
<td><strong>State:</strong> 2019-20 Revenue Forecast <strong>BOE:</strong> receives quarterly financials <strong>BOE:</strong> Adoption of 2018-19 budget</td>
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CSFP appreciates the financial support of the following districts for their financial support in 2017-18.

November 14, 2017

Adams 12 Five Star Schools
Adams County School District 14
Agate School District 300
Alamosa School District Re-11 J
Archuleta-Hinsdale S.D. 50 JT
Arickaree School District R-2
Arriba-Flagler Consolidated #20
Aspen School District 1
Aurora Public Schools 28J
Bayfield School District 10 JT-R
Bennett School District 29J
Big Sandy School District 100-J
Boulder Valley District RE 2
Briggsdale RE-10J
Brighton School District 27J
Brush School District Re-2 (J)
Buena Vista District R-31
Buffalo School District RE-4J
Burlington District Re-6J
Byers School District 32J
Calhan District RJ-1
Campo RE-6
Canon City District RE-1
Centennial R-1
Center 26 JT
Charter School Institute
Church School District 2
Cheyenne Mountain District 12
Clear Creek District Re-1
Colorado Springs District 11
Creede Consolidated District 1
Cripple Creek-Victor District RE-1
Crowley County Schools RE-1J
Custer County Consolidated C-1
DeBeque 49JT
Deer Trail School District 26J
Denver Public Schools
Dolores District RE 4A
Eads RE-1
Eagle County District Re-50
East Grand District 2
Eaton RE-2
Edison District 54JT
Elbert District 200
Elizabethtown District C-1
Englewood 1
Fleming School - Frenchman RE-3
Fort Morgan District Re-3
Fountain Fort Carson
Fowler District R4 J
Garfield District 16
Garfield District Re-2
Genoa - Hugo C113
Gilpin County District Re-1
Harrison District 2
Haxtun Re-2J
Hayden District Re1
Hi-Plains R-23
Idalia RJ-3
Ignacio 11 JT
Jefferson County District R-1
Julesburg District Re1
Karval RE-23
Keenesburg Weld RE-3(J)
Kim Reorganized District 88
Kiowa C-2
Kit Carson RE-1
La Junta / East Otero
La Veta RE-2
Lamar County School District Re-2
Lewis-Palmer District 38
Liberty RJ-4
Littleton 6
Lone Star School District 101
Mancos RE-6
Manitou Springs District 14
Manzanola District 3J
Mapleton School District 1
McCleve District Re-2
Meeker District Re1
Mesa County Valley 51
Moffat County District RE-1
Moffat District 2
Monte Vista District C-8
Montezuma-Cortez District Re1
Montrose County District Re-1J
North Park District R-1
Norwood School District R-2J
Otis District R-3
Park County RE-2
Park District R-3
Pawnee District Re-12
Peetz Plateau District Re-5
Peyton 23 JT
Platte Canyon 1
Platte Valley District Re-7
Poudre R-1
Primero Reorganized District 2
Pueblo City Schools 60
Pueblo District 70
Rangely District Re-4
RE-1 Valley Schools
Ridgway District R-2
Roaring Fork District Re-1
Rocky Ford R-2
Salida District R-32
Sanford District 6J
Sangre de Cristo Re-22J
Sargent District Re-33 J
Sierra Grande District R-30
Silverton 1
Springfield RE-4
St. Vrain Valley District Re1J
Steamboat Springs Dist. Re2
Strasburg 31J
Stratton District R-4
Summit District Re1
Telluride R-1
Thompson R-2J
Trinidad School District 1
Vilas RE-5
Walsh District Re-1
Weld County District #6
Weld County RE 1 - Gilcrest
Weld RE-5J
Weldon Valley RE-20(J)
West End District Re-2
West Grand 1 JT
Widefield District 3
Wiggins District Re-50 (J)
Windsor RE-4