Colorado School Finance Project

Total Program Funding

Colorado State Statute 22-54-104 provides a definition of total program funding.

Total Program
This is determined by a formula: (Annual Student Count* X Total Per-pupil Funding) + At-Risk Funding + Online funding + Negative Factor.

Base Per-Pupil
This is the base amount of funding districts receive for each student. In 2015-16, this amount was $6,292.39.

Online and Ascent
These are the amounts districts receive based on number of online students and students in the Ascent program.

Cost of Living
This factor reflects differences in costs of housing, goods, and services, and is reviewed every 2 years.

Personnel Costs
Employees salaries/benefits are the largest single district expense - 80-90% of a district's budget. The state funding formula directs funding based on these costs plus the cost of living factor.

School Size
This is an enrollment-driven calculation, unique to each district. It recognizes economies of scale for districts, and attempts to compensate for variance between districts.

At-Risk
This is the amount districts receive based on the number of at-risk** students.

The negative factor, started in FY2010-11, acts as a reduction to other existing factors (though it does not reduce any base per-pupil funding).

The negative factor is applied to the total program funding calculation, after other types of funding have been determined.

Revenues "Outside" of Funding Formulas

Categoricals
See categories at right. District revenues do not cover full costs, and districts spent over $1.4 billion in 2013-14, with an estimated statewide funding gap of $900 million.

Vocational Education
This refers to career and technical education options and/or tracks.

Special Education
In 2015-16, ~92K students (10%) were receiving special education services. The state spent $165.2 million.

Overides
Override funds can come from mill levies, operating overrides, special building & technology funds, full day kindergarten levies, and/or transportation levies.

English Language Proficiency Act
In 2015-16, over 128K students (14%) had non-English primary/home languages with 235 languages spoken. Approximately $45 million went to ELPA funds for maximum of 5 years per ELL pupil. This includes $500K ELPA Excellence Award grant program.

Gifted and Talented Education
In 2015-16, over 68K students (7%) received G&T education services. The state spent ~$12.1 million dollars on the services. Estimated administrative units will add additional $33 million from local and other resources.

Small Attendance Center
In 2015-16, about $1 million was available to 10 districts operating a total of 12 remote schools.

Transportation
In 2015-16, ~347K students were transported (42%). State funding was provided to cover operating expenses (e.g. driver salaries, fuel, repairs), but generally was not available to cover capital costs (e.g. bus purchases). State funding covers only ~62% of districts' total reimbursement claims. Districts may impose a transportation user fee established by school board resolution.

Notes:
*Annual student count is determined through an annual count over 10 days in October. Each student counts as 1.0, except kindergarteners, who count as .58.
**At-risk status uses participation in the federal free lunch program as a proxy for being at-risk of academic underachievement.

Percentages of students refer to percentages of statewide enrollments.

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Between the 2009-10 and 2015-16 school years, Total Program Funding has been decreased about 13% by the Negative Factor. Districts still have full access to their Locally Funded Override dollars.

State Discussing a Plan for Future School Years
"Backfill" the gap in Total Program Funding with Local Override Funding.

State Discussion:
Leave state portion at 87% and use Local Override Funding to "backfill" missing dollars.

Notes:
Local Override Funding amounts vary across school districts. In 2009-10, there were 89 voter-approved override mills. In 2015-16, there were 105 voter-approved override mills.