

JOINT BUDGET COMMITTEE



SUPPLEMENTAL BUDGET REQUESTS FY 2018-19

DEPARTMENT OF EDUCATION

JBC WORKING DOCUMENT - SUBJECT TO CHANGE
STAFF RECOMMENDATION DOES NOT REPRESENT COMMITTEE DECISION

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JANUARY 24, 2019

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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’s duties include 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 2018-19 APPROPRIATION AND RECOMMENDATION

DEPARTMENT OF EDUCATION: RECOMMENDED CHANGES FOR FY 2018-19						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2018-19 APPROPRIATION						
HB 18-1322 (Long Bill)	\$5,760,809,014	\$4,051,091,776	\$1,053,136,768	\$39,385,509	\$617,194,961	601.6
HB 18-1379 (School Finance)	189,504,911	123,428,205	66,076,706	0	0	0.0
Other legislation	41,269,195	5,768,258	35,500,937	0	0	0.9
CURRENT FY 2018-19 APPROPRIATION:	\$5,991,583,120	\$4,180,288,239	\$1,154,714,411	\$39,385,509	\$617,194,961	602.5
RECOMMENDED CHANGES						

DEPARTMENT OF EDUCATION: RECOMMENDED CHANGES FOR FY 2018-19						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Current FY 2018-19 Appropriation	\$5,991,583,120	4,180,288,239	\$1,154,714,411	\$39,385,509	\$617,194,961	602.5
S1 Total program adjustments	(77,057,343)	(77,045,278)	(12,065)	0	0	0.0
SNP Annual fleet vehicle adjustment	(6,163)	(6,163)	0	0	0	0.0
RECOMMENDED FY 2018-19 APPROPRIATION:	\$5,914,519,614	\$4,103,236,798	\$1,154,702,346	\$39,385,509	\$617,194,961	602.5
RECOMMENDED INCREASE/(DECREASE)	(\$77,063,506)	(\$77,051,441)	(\$12,065)	\$0	\$0	0.0
Percentage Change	(1.3%)	(1.8%)	(0.0%)	0.0%	0.0%	0.0%
FY 2018-19 EXECUTIVE REQUEST	\$5,914,512,502	\$4,102,684,542	\$1,155,247,490	\$39,385,509	\$617,194,961	602.5
Request Above/(Below) Recommendation	(\$7,112)	(\$552,256)	\$545,144	\$0	\$0	(0.0)

REQUEST/RECOMMENDATION DESCRIPTIONS

S1 TOTAL PROGRAM ADJUSTMENTS: The request proposes to reduce the appropriations of state funds related to school finance by \$77,064,455 total funds, including a reduction of \$77,597,534 General Fund and a net increase of \$533,079 cash funds from the State Education Fund.

- The request proposes an increase of \$545,147 cash funds from the State Education Fund to correct underpayments of at-risk funding for certain State Charter School Institute (CSI) schools in prior years. The underpayments were the result of technical calculation errors by the Department in FY 2015-16 and FY 2016-17 but the issue was unknown at the time of the original FY 2018-19 appropriation.
- The request proposes a reduction of \$77,597,534 General Fund for the state share of districts' total program funding to maintain the dollar value of the budget stabilization factor at \$672.4 million, with no change from the original FY 2018-19 appropriation. The request accounts for the following changes from the estimates included in the original appropriation for total program: (1) local revenues are \$56.1 million higher than anticipated, which allows for a reduction of that amount in state funds without reducing total program funding; and (2) both funded pupil counts and at-risk pupil counts are lower than anticipated in the original appropriation, which reduces the cost of total program funding before the application of the budget stabilization factor by \$21.5 million.
- The request also includes a decrease of \$12,068 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item to align with the requested changes in total program funding.

Staff recommends approving the request to maintain the budget stabilization factor at a constant dollar value (\$672,396,894) and to adjust appropriations for Hold-harmless Full-day Kindergarten Funding accordingly. Based on minor updates to the data underlying the Department's request, staff recommends a net reduction of \$77,057,343 total funds, including the following components:

- An increase of \$545,147 General Fund to support the request to correct underpayments of at-risk funding to certain CSI schools from FY 2015-16 and FY 2016-17. Staff recommends making the requested payment from the General Fund rather than the State Education Fund.
- A reduction of \$77,590,425 General Fund for the State Share of Districts' Total Program Funding line item to maintain the value of the budget stabilization factor at \$672.4 million (as requested).
- A decrease of \$12,065 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item.

Please note that the request and recommendation require separate legislation to adjust the statutory provisions detailing total program funding amounts in FY 2018-19.

SNP ANNUAL FLEET VEHICLE ADJUSTMENT: The request includes a decrease of \$6,163 General Fund to adjust the Department’s share of expenses related to leasing fleet vehicles through the Department of Personnel. The recommendation is pending a committee common policy decision.

PRIORITIZED SUPPLEMENTAL REQUESTS

S1 TOTAL PROGRAM ADJUSTMENTS

	REQUEST	RECOMMENDATION
TOTAL	(\$77,064,455)	(\$77,057,343)
General Fund	(77,597,534)	(77,045,278)
Cash Funds	533,079	(12,065)

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? **YES**
 [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.]

Explanation: JBC staff and the Department agree that this request is the result of data that were not available at the time of the original appropriation.

DEPARTMENT REQUEST: The request proposes to reduce appropriations of state funds related to school finance by a total of \$77,064,455, including a reduction of \$77,597,534 General Fund and a net increase of \$533,079 cash funds from the State Education Fund. The request reflects changes in local revenues and pupil counts relative to the assumptions underlying the original (2018 Session) appropriation.

- Local revenues are approximately \$56.1 million higher than anticipated in the original appropriation, which would allow for a reduction of that amount of state funding without reducing total program funding.
- The funded pupil count and the at-risk pupil count are both lower than anticipated in the original appropriation, which reduces total program funding before the application of the budget stabilization factor by \$21.5 million.
- Based on the increase in local revenues and the lower-than-expected pupil counts, the request proposes to reduce the *state share* of total program funding to maintain the budget stabilization factor at \$672.4 million (unchanged from the original FY 2018-19 appropriation). Under this scenario, total program funding after the application of the budget stabilization factor (including the state and local shares) decreases by \$21.5 million and statewide average per pupil funding decreases by \$14.83 (from \$8,137.41 in the original appropriation to \$8,122.58 under the Governor’s proposal).
- The request includes a decrease of \$12,068 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten line item to align appropriations for that line item with actual data and the proposed changes in total program funding.

- Finally, the request includes an increase of \$545,147 (proposed as cash funds from the State Education Fund) to address underfunding of at-risk funding for State Charter School Institute Schools as a result of a technical calculation error in prior years.

STAFF RECOMMENDATION: Staff recommends that the Committee approve the Department's request to maintain the budget stabilization factor at the amount anticipated in the original appropriation and adjust the funding for Hold-harmless Full-day Kindergarten Funding accordingly. Based on minor updates to the data underlying the Department's request (local share and pupil counts), staff recommends a total reduction of \$77,057,343 total funds, including a net reduction of \$77,045,278 General Fund and a reduction of \$12,065 cash funds from the State Education Fund. The recommendation includes the following components:

- A reduction of \$77,590,425 General Fund for the State Share of Districts' Total Program Funding line item to adjust for the actual increase in local revenues and the lower-than-anticipated pupil counts and at-risk pupil counts. As requested, the recommendation would maintain the budget stabilization factor at \$672,396,894.
- A decrease of \$12,065 cash funds from the State Education Fund for the Hold-harmless Full-day Kindergarten Funding line item.
- An increase of \$545,147 General Fund to correct underpayments of at-risk funding to State Charter School Institute Schools in prior years (FY 2015-16 and FY 2016-17). Staff recommends making the appropriation from the General Fund rather than the State Education Fund.

The request and recommendation require separate legislation to adjust the statutory provisions and associated appropriations detailing total program funding amounts in FY 2018-19.

STAFF ANALYSIS:

BACKGROUND: The School Finance Act builds each school district's total program funding based 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 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 available 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).

- 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 higher than anticipated local revenues as well as lower than anticipated pupil counts and at-risk pupil counts.

- Local school finance tax revenues are \$56.1 million higher than the amount assumed in the original appropriation. Thus, the General Assembly could decrease the state share of total program funding by \$56.1 million without reducing the *total* funding available for school finance.
- In addition, the actual funded pupil count and the at-risk pupil count are both lower than anticipated in the original appropriation, which reduces total program before the application of the budget stabilization factor by \$21.5 million.
- Combined, those changes would allow the General Assembly to reduce the state share of total program funding by \$77.6 million and still maintain the budget stabilization factor at \$672.4 million (unchanged from the original FY 2018-19 appropriation).

Table A summarizes the changes in the Department’s total program supplemental request (updated to reflect final data that was not available when the Department assembled the request). Table B then compares the proposed changes to mid-year adjustments to the state share in recent years.

TABLE A: CHANGES TO SCHOOL FINANCE BASED ON ACTUAL ENROLLMENT AND LOCAL REVENUES				
FISCAL YEAR	FY 2017-18	FY 2018-19		MID-YEAR CHANGE
	FINAL APPROPRIATION	DATA USED FOR INITIAL APPROPRIATION	REVISED DATA ¹	
Funded Pupil Count	865,016.9	871,141.1	870,084.9	(1,056.2)
<i>Annual Percent Change</i>		0.7%	0.6%	
At-risk Pupil Count	302,653	304,054	294,161	(9,893)
<i>Annual Percent Change</i>		0.5%	-2.8%	
Statewide Base Per Pupil Funding	\$6,546	\$6,769	\$6,769	\$0
<i>Annual Percent Change</i>	2.8%	3.4%	3.4%	
Total Program Funding PRIOR TO Budget Stabilization Factor	\$7,450,314,093	\$7,761,227,845	\$7,739,732,989	(\$21,494,856)
Less: Budget Stabilization Factor Reduction	(822,396,894)	(672,396,894)	(672,396,894)	0
<i>Negative Factor as % of Total program</i>	11.04%	8.66%	8.69%	
EQUALS: Adjusted Total Program Funding	\$6,627,917,199	\$7,088,830,951	\$7,067,336,095	-\$21,494,856
<i>Annual Percent Change</i>	4.0%	7.0%	6.6%	
Statewide Average Per Pupil Funding (for adjusted total program funding)	\$7,662.18	\$8,137.41	\$8,122.58	(\$14.83)

TABLE A: CHANGES TO SCHOOL FINANCE BASED ON ACTUAL ENROLLMENT AND LOCAL REVENUES

FISCAL YEAR	FY 2017-18	FY 2018-19		MID-YEAR CHANGE
	FINAL APPROPRIATION	DATA USED FOR INITIAL APPROPRIATION	REVISED DATA ¹	
<i>Annual Percent Change</i>	1.5%	6.2%	6.0%	
Local Share of Districts' Total Program Funding	\$2,506,844,504	\$2,542,655,348	\$2,598,750,917	\$56,095,569
Property Tax Revenue	2,328,498,022	2,358,852,184	2,394,206,928	35,354,744
Specific Ownership Tax Revenue	178,346,482	183,803,164	204,543,989	20,740,825
<i>Annual Percent Change on Total</i>	11.1%	1.4%	3.7%	
State Share of Districts' Total Program Funding	\$4,121,072,695	\$4,546,175,603	\$4,468,585,178	(\$77,590,425)
<i>Annual Percent Change</i>	0.1%	10.3%	8.4%	
<i>State Share as Percent of Districts' Total Program</i>	62.2%	64.1%	63.2%	

¹ Please note that the "Revised Data" column includes minor changes from the Governor's request (an increase of \$7,108 in total program funding before the Budget Stabilization Factor and an increase of 0.9 student FTE). The changes reflect data that was not available when the Governor's Office produced the request and aligns with the best available data.

TABLE B: HISTORY OF MID-YEAR APPROPRIATION ADJUSTMENTS FOR STATE SHARE OF SCHOOL FINANCE

FISCAL YEAR	TOTAL STATE SHARE APPROPRIATION MADE IN SESSION PRECEDING FISCAL YEAR	MID-YEAR ADJUSTMENTS		FINAL APPROPRIATION
		DOLLARS	% CHANGE	
FY 2008-09 a/	\$3,393,363,222	(\$418,016)	0.0%	\$3,392,945,206
FY 2009-10 b/	3,696,288,785	(177,332,868)	-4.8%	3,518,955,917
FY 2010-11 c/	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	3,953,506,569	(2,894,086)	-0.1%	3,950,612,483
FY 2015-16	4,113,321,146	(133,542,173)	-3.2%	3,979,778,973
FY 2016-17	4,115,127,505	0	0.0%	4,115,127,505
FY 2017-18	4,225,007,024	(104,438,145)	-2.5%	4,120,568,879
FY 2018-19 (requested adjustment)	4,546,175,603	(77,590,425)	-1.7%	4,468,585,178

a/ 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.

b/ 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.

c/ 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 2018-19 appropriation. The original appropriation assumed a total statewide funded pupil count of 871,141.1; the actual count is 870,084.9, a decrease of 1,056.2 (0.1 percent) below the anticipated count. As shown in Table C, this is a typical mid-year adjustment.

FISCAL YEAR	ESTIMATE FOR INITIAL APPROPRIATION	MID-YEAR ADJUSTMENTS		ESTIMATE FOR FINAL APPROPRIATION
		FUNDED PUPILS	% CHANGE	
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	845,136.0	(589.6)	-0.1%	844,546.4
FY 2015-16	855,390.5	(2,139.1)	-0.3%	853,251.4
FY 2016-17	861,441.4	(2,645.6)	-0.3%	858,795.8
FY 2017-18	865,934.9	(918.0)	-0.1%	865,016.9
FY 2018-19 (request)	871,141.1	(1,056.2)	-0.1%	870,084.9

Prior to the implementation of the budget stabilization 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 2018-19 appropriation assumes \$8,137.41 in statewide average per pupil funding. With 1,056.2 fewer students in the actual count, maintaining that statewide average would allow for a reduction of \$8.6 million in total program funding.

AT-RISK PUPIL COUNT AND PER PUPIL FUNDING: The number of at-risk students is also lower than anticipated. The original appropriation assumed Colorado would have 304,054 at-risk pupils statewide. However, the Department’s actual count is 294,161, a decrease of 9,893 (2.8 percent) below the anticipated count. Based on the October 2018 student count, at-risk students now comprise 33.8 percent of students statewide, 1.2 percent below the 35.0 percent of students in FY 2017-18.

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 changes in pupil counts (both funded pupil count and at-risk pupil count) reduces total program funding prior to the application of the budget stabilization factor by \$21.5 million in FY 2018-19. The Department’s request (and staff’s recommendation) to maintain the budget stabilization factor at \$672.4 million would decrease statewide average per pupil funding by \$14.83. Table D compares the requested adjustment to mid-year changes in recent years.

FISCAL YEAR	ESTIMATE FOR INITIAL APPROPRIATION	MID-YEAR ADJUSTMENTS		ESTIMATE FOR FINAL APPROPRIATION
		PER PUPIL FUNDING	% CHANGE	
FY 2008-09	\$6,904.49	(\$22.58)	-0.3%	\$6,881.91
FY 2009-10 (prior to mid-year recision)	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

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 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
FY 2014-15	7,020.70	4.90	0.1%	7,025.60
FY 2015-16	7,294.41	18.28	0.3%	7,312.69
FY 2016-17	7,424.66	(4.00)	-0.1%	7,420.66
FY 2017-18	7,662.18	0.00	0.0%	7,662.18
FY 2018-19 (requested adjustment)	8,137.41	(14.83)	-0.2%	8,122.58

a/ Mid-year adjustment for FY 2010-11 does not reflect \$216,358,164 in federal money that was made available to school districts but was 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 2018-19: Local tax revenues are \$56.1 million (2.2 percent) higher than anticipated in the original appropriation. Specifically, property tax revenues are \$35.3 million (1.5 percent) higher than projected last spring, while specific ownership taxes¹ are \$20.7 million (11.3 percent) higher than projected. As shown in Table E, the net change is comparable to 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 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
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	1,979,937,820	2,894,086	0.1%	1,982,831,906
FY 2015-16	2,126,243,629	133,542,173	6.3%	2,259,785,802
FY 2016-17	2,280,782,709	(23,077,754)	-1.0%	2,257,704,955
FY 2017-18	2,409,944,058	96,900,446	4.0%	2,506,844,504
FY 2018-19	2,542,655,348	56,095,569	2.2%	2,598,750,917

SUMMARY OF OPTIONS AND STAFF RECOMMENDATION ASSOCIATED WITH FY 2018-19 MID-YEAR REQUEST: Staff is recommending approval of the Department’s request to maintain the budget stabilization factor at the level of the original FY 2018-19 appropriation (\$672.4 million), allowing the General Assembly to reduce the state share of total program funding by \$77.6 million. Staff is also recommending approval of the request to reduce the General Fund appropriation (thereby depositing

¹ 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.

the savings into the General Fund). However, the Committee may wish to consider additional options. Staff recommends that the Committee consider the request and recommendation as two separate questions:

- First, how does the General Assembly wish to change total program funding in FY 2018-19? For example, which “benchmark” does the General Assembly wish to target in the mid-year adjustment?
- Second, given that the revised data for FY 2018-19 would allow for a reduction in state appropriations in FY 2018-19 (based on the options/benchmarks discussed below), where does the General Assembly wish to deposit any potential savings resulting from the adjustment?

Question 1: How does the General Assembly wish to change total program funding in FY 2018-19?

While the Committee could elect to change funding in any number of ways, staff offers four illustrative options for the Committee’s consideration based on potential benchmarks in the school finance appropriation. Staff summarizes the options below and in Table F (on the following page).

- *Request and Staff Recommendation - Constant Budget Stabilization Factor:* Maintaining the budget stabilization factor at the level of the original FY 2018-19 appropriation (\$672.4 million) would allow the state share to decrease by \$77.6 million because of the higher-than-anticipated local revenues and lower-than-anticipated pupil counts. Statewide average per pupil funding would decrease by \$14.83 from the amount anticipated in the original appropriation (from \$8,137.41 to \$8,122.58) largely because of the reduced at-risk count relative to the original projections.
- *Constant Statewide Average Per Pupil Funding:* Maintaining statewide average per pupil funding at the level of the original appropriation (\$8,137.41) would allow the state share to decrease by \$64.7 million because of the combination of an increase in local revenues and a decrease in pupil count. This option would decrease the dollar value of the budget stabilization factor by \$12.9 million (from \$672.4 million to \$659.5 million). Please note that current law would require the General Assembly to sustain the reduced level of the budget stabilization factor in the FY 2019-20 appropriation.
- *Constant Total Program:* Maintaining total program funding (the combination of state and local shares) allows the state share to decrease by \$56.1 million because of the increase in local revenues. Statewide average per pupil funding increases by \$9.88 relative to the original appropriation and the dollar value of the budget stabilization factor decreases by \$21.5 million (from \$672.4 million in the original appropriation to \$650.9 million). Again, current law would require the General Assembly to sustain the reduced level of the budget stabilization factor in the FY 2019-20 appropriation.
- *Constant State Share:* Maintaining a constant state share would result in a \$56.1 million increase in total program funding (after the application of the budget stabilization factor) because of the increase in local revenues relative to the original appropriation. In addition, because of the lower-than-anticipated funded pupil counts and at-risk pupil counts, this option would reduce the dollar value of the budget stabilization factor by \$77.6 million in FY 2018-19 (from \$672.4 million in the original appropriation to \$594.8 million). And again, current law would require the General Assembly to sustain the reduced level of the budget stabilization factor in the FY 2019-20 appropriation.

TABLE G: FY 2018-19 TOTAL PROGRAM SUPPLEMENTAL APPROPRIATION OPTIONS

	ORIGINAL APPROPRIATION	REQUEST AND STAFF REC: CONSTANT BUDGET STAB. FACTOR	CONSTANT STATEWIDE AVERAGE PER PUPIL FUNDING	CONSTANT TOTAL PROGRAM	CONSTANT STATE SHARE
Total Program Before Budget Stab. Factor	\$7,761,227,845	\$7,739,732,989	\$7,739,732,989	\$7,739,732,989	\$7,739,732,989
Budget Stabilization Factor	(672,396,894)	(672,396,894)	(659,496,769)	(650,902,038)	(594,806,469)
<i>Budget Stabilization Factor as Percentage</i>	-8.66%	-8.69%	-8.52%	-8.41%	-7.69%
Adjusted Total Program	\$7,088,830,951	\$7,067,336,095	\$7,080,236,220	\$7,088,830,951	\$7,144,926,520
Pupil Count	871,141.1	870,084.9	870,084.9	870,084.9	870,084.9
Statewide Average Per Pupil	\$8,137.41	\$8,122.58	\$8,137.41	\$8,147.29	\$8,211.76
Change from Original Appropriation in Statewide Average Per Pupil Funding	N/A	(\$14.83)	\$0.00	\$9.88	\$74.35
Local Share	\$2,542,655,348	\$2,598,750,917	\$2,598,750,917	\$2,598,750,917	\$2,598,750,917
State Share	4,546,175,603	4,468,585,178	4,481,485,303	4,490,080,034	4,546,175,603
Change in State Share from Original Appropriation (Supplemental Amount)	N/A	(\$77,590,425)	(64,690,300)	(\$56,095,569)	\$0
General Fund/ State Education Fund Change	N/A	(77,590,425)	(64,690,300)	(56,095,569)	0
State Public School Fund Change	N/A	0	0	0	0
Statutory Change Required/Recommended to Adjust Total Program Amount	N/A	Yes	Yes	Yes	Yes

Question 2: Where does the General Assembly wish to deposit any potential savings resulting from the mid-year adjustment?

The request and the staff recommendation would reduce the *General Fund* appropriation for the State Share of Districts’ Total Program Funding by \$77.6 million. Staff also notes that the Committee could reduce the cash funds appropriations (from the State Education Fund and/or the State Public School Fund) for some or all of that amount.

- The proposed General Fund reduction would retain any such funds in the General Fund, assist with General Fund balancing, and maximize the General Assembly’s flexibility in the use of those revenues in either FY 2018-19 or FY 2019-20.
- Conversely, cash funds reductions would retain any such revenues in the Department’s cash funds that support total program funding.

HOLD-HARMLESS FULL-DAY KINDERGARTEN FUNDING: The Department’s request includes a reduction of \$12,068 cash funds from the State Education Fund to align appropriations for the Hold-harmless Full-day Kindergarten Funding line item with the proposed changes in total program funding. **Staff recommends approving a reduction of \$12,065 cash funds from the State Education Fund, including a technical (\$3) correction to the Department’s request based on revised data. If the Committee approves a change in total program funding other than the staff recommendation, then staff requests permission to work with the Department to adjust the change to the Hold-harmless Full-day Kindergarten Funding line item to reflect the Committee’s decision regarding total program funding.**

STATE CHARTER SCHOOL INSTITUTE AT-RISK FUNDING CORRECTION: Finally, the Department’s request proposes an increase of \$545,147 cash funds from the State Education Fund to correct the underpayment of at-risk funds to certain CSI schools in FY 2015-16 and FY 2016-17.

- According to the Department, the underpayments in FY 2015-16 and FY 2016-17 were associated with the transition to a new system supporting the calculation of total program payments. Some CSI schools were overpaid, while others were underpaid in each year, with a *net* underpayment of \$1.1 million over the two-year period.
- After recognizing the error, the Department paid \$562,000 to CSI out of excess appropriations directly associated with at-risk funding at the end of FY 2017-18 but was unable to pay the remaining \$547,145. The Department is requesting that amount from the State Education Fund as part of the mid-year adjustment bill for FY 2018-19.
- **Staff recommends approving the requested amount but recommends making the appropriation from the General Fund rather than the State Education Fund.**
- Staff is discussing whether the appropriation requires an additional statutory change with the Office of Legislative Legal Services. JBC Staff and OLLS Staff will address that question with the Department during discussion of the bill draft.
- The Department requested the adjustment as a part of the State Share of Districts' Total Program Funding line item. **However, staff recommends that the Committee make any adjustment through a separate appropriation (outside of the total program line item) to avoid complications with the budget stabilization factor in FY 2018-19.** The Department concurs with staff's recommendation to make the adjustment through a separate appropriation.

RECOMMENDED COMPANION BILL: As has been the precedent in previous years, staff recommends that the Committee make the recommended statutory (total program and budget stabilization factor) and appropriation changes through a separate (non-supplemental) bill. Specifically, staff recommends that the Committee introduce a bill that includes the following provisions (to be modified if necessary based on the Committee's decisions regarding adjustments to total program funding):

- A non-statutory legislative declaration to explain the current situation and the General Assembly's intent. Specifically, the declaration would state that: (a) Based on the actual funded pupil count and the actual at-risk student counts for FY 2018-19, total program funding (before the application of the budget stabilization factor) is \$21,494,856 lower than anticipated when appropriations were established in the 2018 Session; (b) Based on actual local property taxes and specific ownership taxes available to school districts for FY 2018-19, the local share of total program funding is \$56,095,569 higher than anticipated when appropriations were established in the 2018 Session; and (c) It is the intent of the General Assembly to maintain the value of the budget stabilization factor at the level of the original appropriation.
- A provision to adjust the total program floor for FY 2018-19 to provide clear direction to the Department of Education and Legislative Council Staff in recalculating the FY 2018-19 budget stabilization factor.
- An appropriation clause reducing the State Share of Districts' Total Program Funding line item by \$77,590,425 General Fund and to adjust the footnote detailing the funding dedicated to ASCENT participants to align with the total program adjustments.
- An appropriation clause to reduce the appropriation for the Hold-harmless Full-day Kindergarten Funding line item by \$12,065 cash funds from the State Education Fund to the to align with the recommended changes in total program funding.
- An appropriation clause appropriating \$545,147 General Fund to correct the underpayment of at-risk funds to CSI schools in prior years. As discussed above, staff is in discussions with OLLS regarding the potential need for statutory language associated with this appropriation.

FY 2019-20 – GOVERNOR’S REVISED REQUEST: In addition to proposing revisions to the current year appropriations for school finance, the Governor’s January 15, 2019, budget submission also revises the request for FY 2019-20. The Governor’s November 1, 2018, budget request proposed to reduce the budget stabilization factor by \$77.0 million (from \$672.4 million in FY 2018-19 to \$595.4 million FY 2019-20). The Governor’s revised request maintains the proposed \$77.0 million reduction but adjusts for a variety of changes in data and assumptions. The revised request includes three major components:

- Adjustments to reflect revised data impacting the cost of total program funding under current law (Budget Amendment 1).
- Funding associated with the Governor’s preschool and full-day kindergarten proposals in FY 2019-20, which require statutory changes (Budget Amendments 2, 3, and 4).
- An additional legislative proposal to transfer FY 2018-19 excess General Fund revenues to the State Education Fund.

The following sections briefly discuss each major component of the revised request.

CURRENT LAW AND THE FY 2019-20 LONG BILL APPROPRIATION (BUDGET AMENDMENT 1):

The revised request incorporates a variety of updates and changes to assumptions underlying total program appropriations for FY 2019-20.

- *Pupil Counts and Inflation:* The revised request reduces the funded pupil count and the at-risk student count relative to the levels assumed in the November 1 request. In addition, the revised request reflects the actual inflation rate for CY 2018 of 2.7 percent, as compared to the 3.0 percent rate assumed in the Governor’s November 1, 2018, request. Each of these adjustments reduces the cost of total program funding before the application of the budget stabilization factor, resulting in a total reduction of \$74.6 million relative to the November 1 request. These changes reduce the state share necessary to support any given level of budget stabilization factor by \$74.6 million relative to the assumptions in the November 1 request.
- *Local Revenues:* The revised estimates for FY 2019-20 anticipate an overall increase of \$199.4 million in local revenues relative to the amounts assumed in the Governor’s November 1 request, including \$178.2 million from property taxes and \$21.3 million from specific ownership taxes. This change reduces the state funding *required at any given level of budget stabilization factor* by \$199.4 million relative to the assumptions in the November 1 request.

Combined, the changes in data reduce the state share necessary to support total program funding at a given level of budget stabilization factor by \$274.0 million.

As the Committee looks toward the FY 2019-20 budget process and the Long Bill, staff notes that current law will not allow the budget stabilization factor to increase (as a dollar amount) from FY 2018-19 to FY 2019-20.

- Staff therefore anticipates making a Long Bill recommendation that would hold the budget stabilization factor constant at the level approved through the FY 2018-19 mid-year adjustments.
- If the General Assembly elects to reduce the value of the budget stabilization factor at mid-year in FY 2018-19, the FY 2019-20 Long Bill appropriation will have to sustain the reduction to the budget stabilization factor.

For the Committee’s reference, Table H compares the proposed FY 2018-19 appropriation (including the recommended mid-year adjustments), the Governor’s November 1 request, the Governor’s revised request, and current law requirements. Please note that the “current law” column:

- Holds the budget stabilization factor constant at \$672.4 million (the level requested and recommended through the FY 2018-19 supplemental).
- Includes minor adjustments to pupil counts and local revenues relative to the Governor’s revised request to align with new information.
- Targets an ending balance of \$100.0 million in the State Education Fund at the end of FY 2019-20. As discussed below, the Governor’s revised request includes a proposal to transfer FY 2018-19 excess General Fund revenues to the State Education Fund, increasing the proposed fund balance at the end of FY 2019-20.

**TABLE H: FY 2019-20 TOTAL PROGRAM FUNDING - GOVERNOR'S REVISED REQUEST
(EXCLUDING FULL-DAY KINDERGARTEN FUNDING)**

	FY 2018-19 APPROPRIATION (WITH MID-YEAR RECOMMENDATION)	GOVERNOR'S NOVEMBER 1, 2018 REQUEST	GOVERNOR'S REVISED (JANUARY 15) REQUEST (EXCLUDING FULL-DAY KINDERGARTEN)	CURRENT LAW (REVISED DATA AND CONSTANT BUDGET STAB. FACTOR)	CHANGE FROM GOVERNOR'S REVISED REQUEST
Funded Pupil Count	870,085	876,386	872,202	872,202	0
Inflation Rate	3.4%	3.0%	2.7%	2.7%	0.0%
Statewide Base Per Pupil Funding	\$6,769	\$6,972	\$6,952	\$6,952	\$0
Total Program Funding					
Total Program before Budget Stab. Factor	\$7,739,732,989	\$8,040,492,839	\$7,965,891,464	\$7,965,424,012	(\$467,452)
Budget Stabilization Factor	(672,396,894)	(595,396,894)	(595,396,894)	(672,396,894)	(77,000,000)
<i>Budget Stabilization Factor as Percentage</i>	<i>-8.69%</i>	<i>-7.40%</i>	<i>-7.47%</i>	<i>-8.44%</i>	<i>-0.97%</i>
Adjusted Total Program	\$7,067,336,095	\$7,445,095,945	\$7,370,494,570	\$7,293,027,118	(\$77,467,452)
Statewide Average Per Pupil	\$8,123	\$8,495	\$8,450	\$8,362	(\$89)
Local And State Shares					
Local Share	\$2,598,750,917	\$2,651,441,539	\$2,850,867,963	\$2,851,058,828	\$190,865
Property Tax	2,394,206,928	2,462,124,281	2,640,290,097	2,640,378,519	88,422
Specific Ownership Tax	204,543,989	189,317,258	210,577,866	210,680,309	102,443
State Share	\$4,468,585,178	\$4,793,654,406	\$4,519,626,607	\$4,441,968,290	(\$77,658,317)
General Fund	3,909,023,314	4,247,669,835	3,976,045,468	3,971,905,053	(4,140,415)
Cash Funds (SEF)	416,891,296	469,684,571	461,329,151	397,334,478	(63,994,673)
Cash Funds (SPSF)	142,670,568	76,300,000	82,251,988	72,728,759	(9,523,229)
Annual General Fund Increase		\$338,646,521	67,022,154	\$62,881,739	(\$4,140,415)
Statutory Change Required		Yes	Yes	Yes	

PRESCHOOL AND FULL-DAY KINDERGARTEN FUNDING (BUDGET AMENDMENTS 2, 3 AND 4):

The revised request includes three additional budget amendments related to preschool and kindergarten funding that would require statutory/legislative change. Combined, the budget amendments propose an increase of \$265.7 million General Fund in FY 2019-20. Given that the proposals require statutory change and that the Long Bill reflects current law, staff assumes that the appropriations would be outside of the Long Bill process.

Budget Amendment 2 – Full-day Kindergarten: Budget Amendment 2 proposes an increase of \$227.0 million General Fund to support full-day kindergarten funding in FY 2019-20.

- The proposal requires a statutory change to increase kindergarten enrollment funding from 0.58 FTE per student under current law to 1.0 FTE in FY 2019-20. Participation by both school

districts and families would be optional but this proposal would fund every full-day kindergarten student as 1.0 student FTE. Because the 0.58 FTE funding level is in statute, increasing to 1.0 FTE in FY 2019-20 requires statutory change.

- By funding full-day kindergarten, the proposal would allow the Department to repurpose approximately 5,100 Early Childhood At-risk Enhancement (ECARE) slots that school districts are currently using to provide full-day kindergarten. Because those slots would no longer be needed for kindergarten, they would instead be available preschool students under the Colorado Preschool Program (CPP). The number of CPP/ECARE is set in statute, with a total of 29,360 slots provided in FY 2018-19.
- The request eliminates the Hold-harmless Full-day Kindergarten Funding line item (which would no longer be needed under the proposal) and proposes to use the associated funds (\$9.0 million cash funds from the State Education Fund anticipated in FY 2019-20) to support total program funding.

Budget Amendment 3 – Colorado Preschool Program Additional Slots: In addition to repurposing the roughly 5,100 slots in Budget Amendment 2, Budget Amendment 3 proposes an increase of \$13.0 million General Fund to support an additional 3,066 CPP slots in FY 2019-20. This proposal requires a statutory change to increase the total number of slots approved for the fiscal year. The Department estimates that the combined impact of Budget Amendments 2 and 3 would allow the CPP to serve all eligible students based on statutory CPP eligibility criteria (the Department estimates that the current number of slots (29,360) falls approximately 8,200 short of the number of children that would be eligible for CPP).

Budget Amendment 4 – Full-day Kindergarten Implementation: Finally, Budget Amendment 4 proposes an increase of \$25.7 million General Fund in FY 2019-20 to assist districts with the “up-front costs for implementing full-day kindergarten” (such as facility changes, adding or retaining teachers, etc.). To distribute the additional funding, the request proposes to fund all full-day kindergarten students as 1.05 FTE in FY 2019-20 (with the additional 0.05 FTE resulting from this budget amendment). Staff notes the following:

- Based on the summary information provided in the request, staff assumes that the increase would only apply to FY 2019-20. The proposal would transfer any unexpended amounts to the State Education Fund at the end of FY 2019-20 but does not indicate the intended use of any funding beyond FY 2019-20.
- The proposal would distribute additional funding (equating to 0.05 FTE) for every full-day kindergarten student in the state, including in districts that are already providing full-day kindergarten. Staff notes that such districts presumably would not have the additional up-front expenses required in districts that are not providing universal full-day kindergarten. Staff assumes that the proposal seeks to maintain equity regardless of the district’s current kindergarten programming. The Committee and General Assembly may wish to consider targeting funds specifically to districts experiencing start-up costs.

LEGISLATIVE PROPOSAL TO TRANSFER EXCESS FY 2018-19 GENERAL FUND REVENUES TO THE SEF: Finally, the Governor’s January 15 budget submittal letter proposes a statutory change to transfer any FY 2018-19 excess General Fund revenues (above the amount required for reserves) to the State Education Fund (SEF) to increase the balance of the SEF. Based on the Governor’s request and the December 2018 Office of State Planning and Budgeting Revenue Forecast, the Governor’s Office estimates that the provision would transfer \$91.6 million to the SEF at the end of FY 2018-19.

STATEWIDE COMMON POLICY SUPPLEMENTAL REQUESTS

This request is not prioritized and is not analyzed in this packet. The JBC acted on this item on January 22 when it made decisions regarding common policies but the decision was not available prior to the submission of this staff document.

DEPARTMENT'S PORTION OF STATEWIDE SUPPLEMENTAL REQUEST	TOTAL	GENERAL FUND	CASH FUNDS	REAPPROP. FUNDS	FEDERAL FUNDS	FTE
SNP Annual fleet vehicle adjustment	(\$6,163)	(\$6,163)	\$0	\$0	\$0	0.0
DEPARTMENT'S TOTAL STATEWIDE SUPPLEMENTAL REQUESTS	(\$6,163)	(\$6,163)	\$0	\$0	\$0	0.0

STAFF RECOMMENDATION: This request item was addressed during the JBC staff supplemental presentation for the Department of Personnel on January 22, 2019 but the decision was not available prior to the submission of staff's document. Staff requests permission to incorporate the Committee's action into the supplemental bill as necessary.

*JBC Staff Supplemental Recommendations - FY 2018-19
Staff Working Document - Does Not Represent Committee Decision*

Appendix A: Numbers Pages

	FY 2017-18 Actual	FY 2018-19 Appropriation	FY 2018-19 Requested Change	FY 2018-19 Rec'd Change	FY 2018-19 Total w/Rec'd Change
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**DEPARTMENT OF EDUCATION
Dr. Katy Anthes, Commissioner**

S1 Total program adjustments

(2) ASSISTANCE TO PUBLIC SCHOOLS

(A) Public School Finance

State Share of Districts' Total Program Funding	<u>4,120,568,879</u>	<u>4,546,175,603</u>	<u>(77,052,387)</u>	<u>(77,590,425)</u>	<u>4,468,585,178</u>
General Fund	3,071,731,873	3,193,513,739	(77,597,534)	(77,590,425)	3,115,923,314
General Fund Exempt	820,701,666	793,100,000	0	0	793,100,000
Cash Funds	228,135,340	559,561,864	545,147	0	559,561,864
 Charter School Institute At-risk Funding Technical					
Correction	<u>0</u>	<u>0</u>	<u>0</u>	<u>545,147</u>	<u>545,147</u>
General Fund	0	0	0	545,147	545,147
 Hold-harmless Full-day Kindergarten Funding					
Cash Funds	<u>8,144,182</u>	<u>8,689,619</u>	<u>(12,068)</u>	<u>(12,065)</u>	<u>8,677,554</u>

Total for S1 Total program adjustments	4,128,713,061	4,554,865,222	(77,064,455)	(77,057,343)	4,477,807,879
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	3,071,731,873	3,193,513,739	(77,597,534)	(77,045,278)	3,116,468,461
General Fund Exempt	820,701,666	793,100,000	0	0	793,100,000
Cash Funds	236,279,522	568,251,483	533,079	(12,065)	568,239,418

JBC Staff Supplemental Recommendations - FY 2018-19
Staff Working Document - Does Not Represent Committee Decision

	FY 2017-18 Actual	FY 2018-19 Appropriation	FY 2018-19 Requested Change	FY 2018-19 Rec'd Change	FY 2018-19 Total w/Rec'd Change
Totals Excluding Pending Items					
EDUCATION					
TOTALS for ALL Departmental line items	5,403,922,335	5,991,583,120	(77,064,455)	(77,057,343)	5,914,525,777
<i>FTE</i>	<u>608.4</u>	<u>602.5</u>	<u>0.0</u>	<u>0.0</u>	<u>602.5</u>
General Fund	3,249,548,862	3,387,188,239	(77,597,534)	(77,045,278)	3,310,142,961
General Fund Exempt	820,701,666	793,100,000	0	0	793,100,000
Cash Funds	705,461,048	1,154,714,411	533,079	(12,065)	1,154,702,346
Reappropriated Funds	25,205,781	39,385,509	0	0	39,385,509
Federal Funds	603,004,978	617,194,961	0	0	617,194,961