



COLORADO

GENERAL ASSEMBLY

**Colorado Commission
on School Finance**

**Legislative Council
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February, 1990

**COLORADO LEGISLATIVE COUNCIL
RECOMMENDATIONS FOR 1990**

**COLORADO COMMISSION
ON SCHOOL FINANCE**

**Legislative Council
Report to the
Colorado General Assembly**

**Research Publication No. 347
February 1990**

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February 5, 1990

To Members of the Fifty-seventh Colorado General Assembly:

Submitted herewith is the final report of the Colorado Commission on School Finance. The commission was created pursuant to section 22-53-201, C.R.S., (House Bill 1341, 1988 session). The purpose of the commission is to analyze the school finance system created by the Public School Finance Act of 1988 pursuant to section 22-53-202, C.R.S.

At its meeting on November 9, the Legislative Council reviewed the commission's report. A motion to forward the recommendations of the Colorado Commission on School Finance to the Fifty-seventh General Assembly was also approved.

Respectfully submitted,

/s/ Representative Paul Schauer
Chairman, Colorado Commission on
School Finance

PS/bj

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EXECUTIVE SUMMARY

The Public School Finance Act of 1988 (House Bill 1341) created the Colorado Commission on School Finance (Section 22-53-201, et seq., C.R.S.) to provide ongoing evaluation of the state's school finance system. The commission's first required formal report is not due until December 1990, at which time the commission will respond to the specific areas of study outlined in 22-53-202, C.R.S. However, the commission met numerous times during the interim in 1989 and developed recommendations for FY 1990-91 for consideration during the 1990 legislative session. Commission discussion focused on the following topics: total program funding; K-3 pupil-teacher ratios; preschool programs; district setting category assignments; and state and local share of funding.

This report contains a summary of recommendations for each of the aforementioned major areas studied by the commission. Background information is provided when appropriate. Also included is a review of how the school finance funding formula works. Information presented in this report is based on testimony and reports provided to the commission throughout the interim. The recommendations are contained in House Bill 1040, the draft of which the commission unanimously voted to approve in November 1989. The bill draft subsequently was approved by Legislative Council.

A computer simulation depicting the effects of the commission's recommendations by district is also included in this report. The figures in the simulation have been updated to reflect the most recent pupil count and assessed valuation projections.

SUMMARY OF RECOMMENDATIONS FOR FY 1990-91

Following is a summary of the commission's FY 1990-91 recommendations.

TOTAL PROGRAM FUNDING

Recommendation #1: The General Assembly should continue to moderate the costs of the new school finance act by continuing the phase in process.

INFLATION ADJUSTMENT

Recommendation #2: K-12 education funding should be increased the equivalent of the cost of continuing the phase in of the school finance act, plus the equivalent of a 4.7 percent inflation adjustment to the funding component values. A portion of the funding increase should be directed to specific programs, however.

INCREASING ENROLLMENT

Recommendation #3: The 3 percent limitation on funding increases for hold harmless districts should be removed.

Recommendation #4: The requirement that phase up districts increase in enrollment by eight units before receiving an additional unit value of finding should be modified to four units.

MANDATORY K-3 PUPIL TEACHER RATIO

Recommendation #5: School districts with average K-3 pupil-teacher ratios in excess of 24 to 1 should be required to reduce their average ratio to 24 to 1. The funding formula should be modified to provide revenues to school districts to assist in offsetting the cost of reducing K-3 ratios.

PRESCHOOL PROGRAMS

Recommendation #6: The current cap on the number of students allowed to participate in the preschool program for children in need of language development should be increased from 2,000 to 2,750 in order to accommodate those children known to be on waiting lists.

Recommendation #7: Funding should be provided to districts that make available preschool programs for handicapped three- and four-year-old children, effective January 1, 1991.

CHANGE IN SETTING CATEGORY ASSIGNMENT

Recommendation #8: Durango 9-R School District should be recategorized as a recreational district and the funding component values should be reaveraged for both the outlying city and recreational categories.

STATE AND LOCAL SHARE

Recommendation #9: As a result of the recommended increase in funding outlined in Recommendation #2, the state share should increase to 49.72 percent, up from 47.60 percent in 1990.

MILL LEVY PHASE IN

Recommendation #10: The mill levy phase-up formula should be modified for 1991 such that district mill levies increase by an amount that represents a 5.5 percent increase in property taxes, excluding revenue attributable to growth. The increase in the levy should not exceed three mills and, at a minimum, districts should levy the same millage as was levied in 1990.

MINIMUM STATE AID

Recommendation #11: Based on estimated 1990 school lands/federal mineral lease receipts of \$40.7 million and an estimated pupil count of 544,617, minimum state aid should be increased from \$65.24 to \$74.73 per pupil.

INTRODUCTION

To assist the reader in evaluating the recommendations proposed by the Colorado Commission on School Finance, a review of the school finance funding formula created by the Public School Finance Act of 1988 follows.

GOALS OF THE ACT

In its legislative declaration, the General Assembly outlined the following goals of the new school finance system:

- (a) Establish a financial base of support for public education that is adequate for the delivery of educational services to children enrolled in public schools in accordance with the constitution and laws of the state of Colorado;
- (b) Create a formula for establishing the financial base for the support of public education that accurately responds to the financial needs of school districts in providing educational services to children and that is based upon concrete and understandable components;
- (c) Continue to leave decisions on expenditures of money received as a matter of local control, except as provided with respect to moneys received for instructional materials and supplies, instructional capital outlay, capital reserve, and insurance reserve;
- (d) Improve financial equity among school districts in providing educational services to children enrolled in public schools;
- (e) Provide state assistance for the financing of projects through the capital reserve fund and for insurance purposes;
- (f) Improve equity among property taxpayers in school districts by moving toward a uniform property tax levy for the support of public education;
- (g) Limit the future growth of and reliance on the property tax for the support of public education;
- (h) Improve equity among school districts in financing capital projects and in financing instructional supplies and materials for public education; and
- (i) Create a mechanism which better recognizes the effects of enrollment trends on the funding of public education.

THE FUNDING FORMULA

A significant feature of the 1988 finance act is the creation of setting categories for districts. This classification scheme is an attempt to compare similar districts for funding purposes and to reflect the differing needs and characteristics of Colorado's 176 school districts. Each district is assigned to one of eight setting categories: core city, Denver metro, urban/suburban, outlying city, outlying town, rural, recreation, and small attendance.

A district's funding entitlement is based upon its setting category assignment. A series of "funding components" are established by law for purposes of allocating revenue to school districts. The dollar values assigned to these funding components are based on actual historical expenditure data and vary by setting category. Revenue for three of the funding components is provided to districts on a per pupil basis; funding is allocated to districts on classroom unit basis for the remaining funding components. Appendix I illustrates funding component values for 1989 and 1990 by setting category.

Per pupil funding. Each district is allotted an amount per pupil for three funding components:

- supplies and materials -- one statewide value;
- capital reserve and insurance -- one statewide value; and
- instructional purchased services -- varies by setting category.

Using the Denver metro category funding component values, below is an example of how a district's pupil funding is derived. The funding component values are taken from Appendix I.

Pupil Funding Components	Amount x Enrollment = Total
Instructional Supplies & Materials	\$ 11 x 4,526.0 = \$ 502,386
Capital Reserve & Insurance	\$202 x 4,526.0 = \$ 914,252
Instructional Purchased Services	<u>\$ 39</u> x 4,526.0 = <u>\$ 176,514</u>
TOTAL PER PUPIL FUNDING	\$352 x 4,526.0 = \$1,593,152

Classroom unit funding. An "instructional unit funding ratio" is established for each setting category. This ratio represents an adjusted average pupil-teacher ratio for the category. It is used to determine the number of classroom units to which a district is entitled. A district's number of classroom units is calculated by dividing total enrollment (the October 1 count of the year preceding the budget year) by its instructional unit funding ratio. Appendix I contains the ratios for all categories. The instructional unit funding ratio for the Denver metro category is used in the example below.

$$4,526.0 \text{ students} / 18.0 = 251.4 \text{ classroom units}$$

Each district is allotted a dollar amount per classroom unit for each of five funding components. The dollar value assigned by statute to each component varies by setting category. The funding components are listed below.

CLASSROOM FUNDING

- Instructional Salaries & Benefits
- Pupil Support Services

SCHOOL SITE FUNDING

- School Administration
- Operations and Maintenance

DISTRICT FUNDING

- District Support Services

Once again utilizing a Denver metro district, classroom unit funding is calculated as shown below. Funding component values are extracted from Appendix I for 1990.

	<u>Value</u>	<u># Units</u>	<u>Total</u>
Instructional Salaries & Benefits	\$42,081	251.4	\$10,579,163
Pupil Support Services	\$ 1,825	251.4	\$ 458,805
School Administration	\$ 5,167	251.4	\$ 1,298,984
Operations & Maintenance	\$ 9,246	251.4	\$ 2,324,444
District Support Services	<u>\$ 8,994</u>	<u>251.4</u>	<u>\$ 2,261,092</u>
TOTAL UNIT FUNDING	\$67,313	251.4	\$16,922,488

Total program funding. A district's total program funding is calculated by adding the total amount for per pupil funding to the amount received for unit funding. Using the example presented above, this district's total program funding is calculated below.

$$\$1,593,152 + \$16,922,488 = \$18,515,640$$

The calculation described above applies to most districts. For rural districts with between 150 and 300 pupils, an adjustment is made to the funding ratio, per pupil instructional purchased services funding, and unit funding to smooth the transition from the small attendance classification to the rural setting category.

STATE AND LOCAL SHARE

Total program funding is supported by a combination of state aid and local property taxes. The property tax portion is supplied by a uniform statewide millage that is levied by the school district. The uniform levy is based on the state appropriation and the percentage state share designated by law. The 1989 uniform levy was established at 36.810 mills. In 1990, this levy rose to 39.627 mills due to the statewide decline in assessed value resulting from the 1989 reassessment. State aid is then used to "backfill" the difference between a district's total program funding and the tax yield from the mill levy.

Minimum state aid. Each district is entitled to a minimum amount of state aid. In 1989, minimum state aid equalled \$68.78 per pupil; in 1990, districts were guaranteed \$65.24 per pupil.

Categorical buyout. In the event the required mill levy generates more than a district's total program funding, the levy is reduced after first offsetting the district's total program funding and any state categorical program support funds for increasing enrollment, the pilot preschool program for children in need of language development, transportation, the English Language Proficiency Act, and education of exceptional children.

State share. The sum of all districts' state aid amounts divided by statewide total program funding yields the percentage state share of funding, which is set annually by the General Assembly. In 1989, state share of equalized total program cost was fixed at 45.55 percent, up 2.38 percentage points over the 1988 level of 43.17 percent. The actual percentage state share was somewhat higher, 45.59 percent. In 1990, state share was set at 47.40 percent with an allowance for a 2 percentage point fluctuation. The actual state share increased another 2.01 percentage points to 47.60 percent.

PHASE IN OF TOTAL PROGRAM FUNDING

Funding component values were derived by calculating the average expenditures of districts assigned to each category. As a result of the use of an average, an individual district's entitlement amount may reflect an amount greater than, nearly equal to, or less than historical expenditures for the category. Since revenues to fully implement the act were not available when the act was passed, the General Assembly elected to phase in the costs of the program over a four-year period. As a result of this decision, districts reside in one of three positions relative to their entitlement amount during the phase-in period. A district's position from one year to the next is not static; it is subject to funding decisions made by the General Assembly. These positions are described below.

Phase up district. Districts with a history of spending less than the amount derived through the application of the new school finance formula receive increases in funding to move them toward their entitlement funding. In 1989, the first year of the new funding formula, districts received the greater of a 4.5 percent increase in funding or the amount that represented 25 percent of the difference between 1988 and 1989 funding. The use of 25 percent reflected the first year of the four-year phase-in period, i.e., one-fourth of the time period involved.

In 1990, the 4.5 percent feature was continued; however, since there were only three years left in the four-year phase-in period, districts received the greater of 4.5 percent or 33 percent of the difference between the 1990 entitlement amount and 1989 funding. In 1991, districts will receive 50 percent of the difference between the entitlement amount and the prior year's funding. The use of this percentage increase in funding is designed to ensure all districts are at the entitlement amount at the end of the four-year phase in.

Formula district. If the difference between the prior year's funding and the entitlement amount is less than 4.5 percent, the district receives the entire amount of the increase and is

said to be "on the formula." Having all eligible districts on the formula is a major goal of the act.

Hold harmless district. For some districts, application of the formula yields total program funding that is lower than the district's prior year's expenditures. Rather than require a reduction in funding for these districts, the General Assembly implemented a "hold harmless" provision. This provision allows such districts to continue to have total program costs in excess of their formula-derived amount of funding.

In 1989, hold harmless districts were guaranteed a minimum increase of one percent per pupil over 1988 per pupil funding, limited to a total program increase of 3 percent, or 101 percent of 1988 total program cost, whichever was greater. In 1990, hold harmless districts were guaranteed 1989 per pupil funding for each pupil of 1990 enrollment, with the total allowable increase not to exceed 103 percent of 1989 funding. The following reductions were applied to declining enrollment hold harmless districts in 1990:

- the per pupil amounts for instructional supplies and materials and instructional purchased services for each pupil of decline; and
- one unit value for each four units of decline.

Increasing enrollment adjustment -- phase-up districts. As noted above, total program funding for districts phasing up to their entitlement is based on a percentage increase over the prior year's funding. This method of determining funding, especially the 4.5 percent limitation, tends to ignore enrollment growth. Thus, funding for increasing enrollment phase-up districts has been adjusted to accommodate growth. In 1989, districts with enrollment growth in excess of 3 percent received an increase of 4.5 percent plus the percentage amount by which enrollment increased greater than 3 percent, or 25 percent of the difference between 1988 and 1989 funding, whichever was greater. In 1990, this formula was modified. Districts received per pupil funding for each pupil of increase plus one unit value for every eight units of enrollment increase.

PHASE IN OF UNIFORM LEVY

The decision to institute a statewide uniform mill levy had a dramatic effect on some districts because of the wide range of mill levies under the previous school finance act. To prevent dramatic increases in property taxes, districts are phasing up to the uniform levy subject to certain constraints. In 1989, districts moved toward the statewide levy by applying the levy that increased (or decreased) property taxes by no more than 5.5 percent over the prior year's amount.

In 1990, the mill levy phase in formula was accelerated. Districts were required to increase their mill levy the greater of: the 1989 levy plus four mills; the 1989 levy plus one-third of the difference between the district's 1989 levy and the 1990 uniform levy; or the mill levy that represented a 5.5 percent increase in property taxes. The opposite computation was applied to districts phasing down to the uniform levy.

Hold harmless levy. Hold harmless districts are required to levy additional mills, subject to the limitations on mill levy increases and decreases listed above, to offset the additional cost attributable to the hold harmless provision.

OVERRIDE ELECTIONS

Districts are permitted to increase revenue by an amount equal to 5 percent of total program cost. This increase may occur only upon approval of the electorate at a general election in even-numbered years or at a special election in November in odd-numbered years. The increase is funded solely through property tax revenues.

PILOT PRESCHOOL PROGRAM

The school finance act established a pilot preschool program for children in need of language development. Under current law, the program is limited to 2,000 children. Districts in the program count participating children in the same manner as kindergarten children and receive per pupil and unit funding for each child enrolled.

REVIEW OF RECOMMENDATIONS FOR FY 1990-91

The Colorado Commission on School Finance reviewed a number of provisions in current law, as discussed below. In addition to recommending modifications to existing provisions of the school finance act, the commission recommends the implementation of a program to reduce class size in kindergarten through third grade.

TOTAL PROGRAM FUNDING

Under current law, school district budget year 1991 will be the third year of the scheduled four-year phase in. While full funding of the school finance act could solve problems associated with the phase in, it does not appear to be financially feasible at this time.

Recommendation #1: The General Assembly should continue to moderate the costs of the new school finance act by continuing the phase-in process.

"Full funding" of the school finance act generally refers to the deletion of the limitations on funding increases that are in effect through budget year 1991. These limitations apply to districts below their entitlement level. The commission reviewed three full funding simulations. Major features of each simulation, including the cost, are summarized below.

Simulation I -- An inflation factor of 4 percent was applied to the statewide average amount for each funding component. Other assumptions were consistent with current law, except that property taxes were allowed to increase or decrease the greater of 5.5 percent, 4 mills, or 50 percent (instead of 33 percent) of the difference over the prior year's amount.

FY 1990-91 Appropriation Increase: \$124.9 million

Simulation II -- An inflation factor of 4 percent was applied to the setting category containing the highest value for each funding component to derive the dollar value of the inflation increase, which was subsequently added to the respective components for all categories. All other assumptions were the same as Simulation I.

FY 1990-91 Appropriation Increase: \$131.4 million

Simulation III -- An inflation factor of 4.7 percent was applied to the statewide average amount for each funding component. All other assumptions were the same as Simulation I.

FY 1990-91 Appropriation Increase: \$132.1 million

Given state revenue projections at the time of the commission's deliberations on its FY 1990-91 recommendations, the commission found full funding beyond the state's fiscal means in 1991. The continuation of the four-year phase-in period, the third year of which is represented by FY 1990-91, is recommended.

Inflation Adjustment

School districts are subject to the same effects of inflation as business and other government entities. Thus, an inflationary adjustment is necessary to achieve the goals of equity contained in the act. The commission recognizes, however, that continued increases in funding will not ensure better educated youngsters. Funding must also be targeted to specific programs or identified needs that will improve education.

Recommendation #2: K-12 education funding should be increased by the equivalent of the cost of continuing the phase in of the school finance act, plus the equivalent of a 4.7 percent inflation adjustment to the funding component values. A portion of the funding increase should be directed to specific programs, however.

The suggested 4.7 percent represents the projected increase for wage and salary income per worker in 1991. However, the commission is cognizant of growing sentiment against "no strings attached" increases in K-12 education funding. For this reason, the funding components should be inflated 2 percent with the balance of 2.7 percent utilized for reducing class size in the primary grades. The funding component values reflecting the 2 percent inflation adjustment appear in Appendix I. It should be noted that the inflation increase applies only to districts receiving funding at their entitlement amount. In 1990, these districts received a one percent increase in funding.

Increasing Enrollment

Several problems have been identified with funding for rapidly increasing enrollment districts. These problems have been manifested in two types of districts: hold harmless and phase up. The commission does not believe it was the intent of the school finance act to penalize growing school districts. Therefore, we submit two recommendations to mitigate these problems.

Recommendation #3: The 3 percent limitation on funding increases for hold harmless districts should be removed.

The hold harmless provision is designed to allow districts spending more than their entitlement amount to maintain their level of expenditures from one year to the next. In 1990, total program funding for a hold harmless district was calculated by multiplying 1989 per pupil revenues by 1990 enrollment. The total program funding increase over 1989 was capped at 3 percent. A hold harmless district that experienced enrollment growth in excess of 3 percent from 1989 to 1990 received less per pupil funding in 1990 than in 1989. This phenomenon is caused by the 3 percent cap on total program increase allowed over the prior year. The following table provides examples of districts that experienced enrollment increases greater than 3 percent in 1990. As Table I illustrates, their 1990 per pupil revenues are less than those received in 1989.

TABLE I
HOLD HARMLESS DISTRICTS AFFECTED
BY THE 3 PERCENT CAP

<u>District</u>	<u>1989 Enrollment</u>	<u>1989 Per Pupil Funding</u>	<u>1990 Enrollment</u>	<u>% Change</u>	<u>1990 Per Pupil Funding</u>	<u>Funding Diff.</u>
Telluride	259.5	\$6,071	280.0	7.9%	\$5,796	(\$276)
Summit	1,455.0	\$5,589	1,553.5	6.8%	\$5,391	(\$197)
Springfield	331.0	\$4,602	342.0	3.2%	\$4,588	(\$14)
Cheyenne	344.0	\$4,124	358.5	4.2%	\$4,076	(\$48)

Increasing enrollment districts phasing up to their entitlement amount presently receive all per pupil funding for each pupil of increase and the dollar value of one unit for each eight units of increase in pupils. The commission believes this formula should be modified so that it is more responsive to rapidly growing districts.

Recommendation #4: The eight unit requirement should be reduced to four units.

The statewide average increase in per pupil funding in 1990 was about \$120. Although many phase-up districts are receiving sizeable increases in per pupil funding, some increasing enrollment phase-up districts received less per pupil in 1990 than in 1989. The reason for this is a combination of the limitations on growth in total program funding imposed by the phase in, and the requirement that such districts increase in enrollment by eight units before receiving additional funding. The examples listed below illustrate this point.

TABLE II
INCREASING ENROLLMENT PHASE UP DISTRICT
RECEIVING LESS PER PUPIL REVENUES

<u>District</u>	<u>1989 Enrollment</u>	<u>1989 Per Pupil Funding</u>	<u>1990 Enrollment</u>	<u>% Change</u>	<u>1990 Per Pupil Funding</u>	<u>Funding Diff.</u>
Mesa Plateau	461.0	\$4,250	501.0	8.7%	\$4,128	(\$122)
Douglas	10,741.5	\$3,756	11,509.5	7.1%	\$3,754	(\$2)
Elizabeth	1,190.5	\$3,549	1,277.5	7.3%	\$3,540	(\$9)
Miami Yoder	142.5	\$5,579	172.0	20.7%	\$5,449	(\$130)

Of the examples listed, Douglas was the only district to receive aid under the eight unit provision. The district actually increased in enrollment by 42.7 units, but received the equivalent of 5 unit values for those 42.7 units.

Modification of the eight unit requirement will also conform the increasing enrollment phase-up provision to that applied to declining enrollment hold harmless districts. The aid threshold for increasing enrollment phase-up districts, eight units of increase before a unit value is received, is currently twice that of the threshold for declining enrollment hold harmless districts, from whom a unit value is subtracted for every four units of enrollment decline.

MANDATORY K-3 PUPIL TEACHER RATIO

The commission believes that lowering pupil-teacher ratios in grades K-3 will improve childrens' preparedness for success in higher grades.

Recommendation #5: School districts with average K-3 pupil-teacher ratios in excess of 24 to 1 should be required to reduce their average ratio to 24 to 1.

As a result of expert testimony concerning the effects of K-3 class size on student performance and preparedness for future grades, the commission has as a major part of its recommendations a K-3 pupil-teacher ratio reduction plan. Testimony focused on two areas of consideration.

First, research has shown that preschool programs are proving successful for improving "at-risk" childrens' opportunities for successful integration into the early elementary grades. However, such success diminishes if at-risk children are placed in elementary classrooms with high pupil-teacher ratios. One expert reported that preschool and K-3 classroom pupil-teacher ratios should not exceed 18 to 1. An immediate move to that level would be cost prohibitive, however.

Second, research has shown that if a student in the third grade is more than one standard deviation from the mean in basic reading, writing, and comprehension skills, there is a high probability that the child will be a high school dropout. (In a normal population, 67 percent of the population resides within one standard deviation of the mean, or average, of the factor being observed.) Since larger classes are usually not conducive to a high degree of one-on-one teacher pupil interaction, there is less chance of a student receiving the attention he needs, through no fault of the teacher. By lowering pupil-teacher ratios in grades K-3, pupil-teacher interaction for all students is improved, which enhances the learning environment.

At the time of commission deliberations on this issue, pupil- teacher ratio data by grade was unavailable. As a result, the commission utilized average K-6 pupil-teacher ratios, and recognized an opportunity to direct financial resources for the purpose of mandating that districts with pupil teacher ratios in excess of 24 to 1 be required to decrease their ratios to that level for grades K-3, based on an average for the district. The commission recognizes that 24 to 1 is not ideal, but considers a move to that level as the first step to a more optimal ratio.

To facilitate this program, a separate instructional unit funding ratio for each category except small attendance was developed. Current and recommended K-3 instructional unit

funding ratios for each category are shown in Table III. Numbers in parentheses for the outlying city and recreational categories reflect the eighth recommendation, discussed later.

TABLE III
COMPARISON OF CURRENT AND PROPOSED K-3 RATIOS

<u>Category</u>	<u>Current Ratio</u>		<u>K-3 Ratio</u>
Core City	16.6		16.2
Denver Metro	18.0		17.1
Urban/Suburban	17.8		17.1
Outlying City	16.6	(16.5)	16.3
Outlying Town	15.1		14.9
Rural	12.8		12.7
Recreational	14.0	(14.4)	14.3
Small Attendance	7.0		7.0

As a result of this approach, all districts except those in the small attendance category benefit.

Using the Denver metro category, an example of 1991 funding under the K-3 proposal is provided below. The example uses the Denver metro category's unit value for 1991, assuming a two percent inflation adjustment of 1990 funding component values.

1991 Enrollment = 4,526 students

Grades K-3 = 1,366

Grades 4-12 = 3,160

Step 1: Current Number of Units

District Enrollment	4,526
<u>divided by Funding Ratio</u>	<u>÷ 18</u>
equals Number of Units	251.4

Step 2: Number of Units under Proposal

District K-3 Enrollment	1,366
<u>divided by K-3 Ratio</u>	<u>÷ 17.1</u>
equals Number of K-3 Units	79.9

District 4-12 Enrollment	3,160
<u>divided by 4-12 Ratio</u>	<u>÷ 18</u>
equals Number of 4-12 Units	175.6

K-3 Units	79.9
<u>plus 4-12 Units</u>	<u>+ 175.6</u>
equals Total Number of Units	255.5

Step 3: K-3 Funding under Proposal

Total Number of Units (Proposal)	255.5
<u>minus Total Number of Units (Current Law)</u>	<u>-251.4</u>
equals Number of Units Funded	4.1
Unit Value	\$68,560
<u>multiplied by Units Funded</u>	<u>x 4.1</u>
equals K-3 Ratio Reduction Funding	\$281,096

The Colorado Department of Education (CDE) was directed to survey all elementary school buildings in the state to determine actual average pupil-teacher ratios by grade for each district. The results of that survey have been distributed to members of the General Assembly; copies are available from Legislative Council.

PRESCHOOL PROGRAMS

Research across the country and in Colorado indicates the tremendous impact of early intervention with children in need of language development and handicapped children. Children in need of language development are at risk for experiencing difficulties in kindergarten and the early elementary grades if intervention efforts are not made. Many go on to drop out of school.

With respect to handicapped youngsters, one study in Colorado found that 29 percent of five-year-old handicapped children were able to bypass special education in kindergarten due to early intervention efforts. This allows school districts to recapture expenditures on intervention programs by reducing expenditures for additional teachers and classrooms for the handicapped population.

Recommendation #6: The current cap on the number of students allowed to participate in the preschool program for children in need of language development should be increased from 2,000 to 2,750 in order to accommodate those children known to be on waiting lists.

Recommendation #7: Funding should be provided to districts that make available preschool programs for handicapped three- and four-year-old children, effective January 1, 1991.

The pilot preschool program implemented by the Public School Finance Act of 1988 is serving the number of students allowed under current law, which is 2,000. As discussed above, preschool programs are serving an important need. Seven hundred fifty children are on preschool program waiting lists throughout the state. The preschool program cap should be increased by 750 students.

Although state law is required to contain a mandate by January 1991 that preschool services be provided to handicapped three- and four-year-olds or federal funding will cease for handicapped three-, four- and five-year-old children beginning in 1992, the commission recommends a more aggressive posture. Beginning in 1991, funding should be provided to any district offering preschool services to handicapped three- and four-year old children. The Colorado Department of Education estimates that as many as 1,900 children could be enrolled beginning in January 1991. Any district that provides special education services should receive per pupil funding and unit funding for each pupil of enrollment.

CHANGE IN SETTING CATEGORY ASSIGNMENT

The Durango 9-R School District was originally misclassified in the outlying city category.

Recommendation #8: Durango 9-R School District should be recategorized as a recreational district and the funding component values should be reaveraged for both the outlying city and recreational categories.

Under current law, a reclassification of a school district's setting category assignment can only occur as a result of legislative action. The recommendation to reassign a district must first come from the Colorado Commission on School Finance.

School districts were invited to submit one-page letters justifying why they should be assigned to a different setting category. Fifteen districts responded by the deadline; a total of 19 districts responded. Chairman Vickie Armstrong appointed a four-member subcommittee to review district requests for reassignment. Members included: Dr. Calvin Frazier, co-chairman; Mr. Lyle Kyle, co-chairman; Dr. Tony Rollins; and Dr. William T. Randall. The fifteen districts that responded by the deadline were subsequently invited to make presentations to the subcommittee. Fourteen districts chose to do so; highlights of Durango's presentation are discussed below.

Durango requested to be moved from the outlying city category to the recreational category. The district noted that LaPlata County is a major year-round recreational center for southwestern Colorado and the Four Corners region. Major recreational developments in or near Durango 9-R School District include:

- | | |
|------------------------------|--|
| -- Purgatory Ski Area | -- San Juan National Forest |
| -- Tamarron Resort | -- Vallecito, Lemon, & McPhee Reservoirs |
| -- Durango-Silverton Railway | -- Electra & Navajo Lakes |
| -- Mesa Verde National Park | -- Aztec & Chimney Rock Ruins |

The district provided information regarding the percentage of each of the following economic indicators associated with tourism: personal income, employment, and retail sales. Based on these criteria, Durango ranks higher than all other districts in the outlying city category and higher than two districts in the recreational category.

The district emphasized that the recreational nature of the area and tourism have affected property values. The weighted average price of a home in the district is over \$27,000 higher than any other outlying city district and ranks above one of the districts in the recreational category. This fact, coupled with other cost-of-living factors, has required Durango 9-R to increase its teacher salaries in order to attract and retain qualified teachers. Minimum, average, and maximum salaries in the district are higher than those of two recreational districts.

The subcommittee met one additional time to review the testimony and materials provided by the districts, and voted to recommend the reassignment of Durango. The full commission subsequently concurred with the subcommittee's recommendations and voted to recommend the reassignment of Durango from the outlying city category to the recreational category.

In addition, the funding component values for both the outlying city and recreational categories should be reaveraged to reflect the reassignment of Durango. The funding component values for each setting category are based on resident districts' average expenditures. The reassignment of Durango alters the mix of districts in both the outlying city and recreational categories, which changes the average expenditures of each category. Table IV displays the effects of reaveraging on the outlying city and recreational categories.

TABLE IV

RECALCULATION OF THE OUTLYING CITY AND RECREATIONAL CATEGORY FUNDING COMPONENT VALUES AND 1991 FUNDING COMPONENT VALUES WITH 2 PERCENT INFLATION ADJUSTMENT

Funding Components	Outlying City					Recreation				
	(1) Reavg. Figures Inflated to 1990	(2) Outlying City Actual 1990	(3) Infl. 90 Minus Act 1990 (Col. 1-2)	(4) Reavg. Figures Infl. for 1991 @ 2%	(5) 1991 Infl. @ 2% Minus Act 1990 (Col. 4-2)	(6) Reavg. Figures Inflated to 1990	(7) Recreation Actual 1990	(8) Infl. 90 Minus Act 1990 (Col. 6-7)	(9) Reavg. Figures Infl. for 1991 @ 2%	(10) 1991 Infl. @ 2% Minus Act 1990 (Col. 9-7)
Instruct unit funding ratio	16.5	16.6	(0.1)	16.5	(0.1)	14.4	14.0	0.4	14.4	0.4
Instruct supplies & materials	111	111	0	113	2	111	111	0	113	2
Instruct purchased services	84	78	6	85	7	47	58	(11)	48	(10)
Capital reserve/insurance	202	202	0	206	4	202	202	0	206	4
Instr. salaries and benefits **	34,581	34,821	(240)	35,351	530	37,581	38,181	(600)	38,351	170
Pupil support services	1,605	1,750	(145)	1,645	(105)	2,730	2,780	(50)	2,770	(10)
School administration	4,272	4,327	(55)	4,366	39	4,982	5,327	(345)	5,076	(251)
Operations and maintenance	7,271	7,381	(110)	7,435	54	8,196	8,566	(370)	8,360	(206)
District support services	7,934	8,119	(185)	8,113	(6)	10,004	10,664	(660)	10,183	(481)
TOTAL UNIT VALUE	55,663	56,398	(735)	56,910	512	63,493	65,518	(2,025)	64,740	(778)
UNIT VALUE PER PUPIL	3,374	3,397	(24)	3,449	52	4,409	4,680	(271)	4,496	(184)
PER PUPIL FUNDING	397	391	6	404	13	360	371	(11)	367	(4)
TOTAL PER PUPIL FUNDING	3,771	3,788	(18)	3,853	65	4,769	5,051	(282)	4,863	(188)

**NOTE: The instructional salaries and benefits figure for the outlying city category is increased to maintain the same instructional salary per pupil funding level.

STATE AND LOCAL SHARE

Consistent with the General Assembly's legislative intent, the state's share of funding has increased significantly in the first two years of the school finance act. State share should continue to increase toward a 50-50 split.

Recommendation #9: As a result of the recommended increase in funding outlined in Recommendation #2, state share should increase to 49.72 percent, up from 47.60 percent in 1990.

During the first two years of the school finance act, the General Assembly has aggressively pursued its commitment to increasing the state's share of public education funding and reducing the reliance of the school finance system on the property tax. In 1989, state share of funding rose from 43.17 percent to 45.59 percent, or an increase of 2.42 percentage points. When applied to a 1989 total program cost of \$2,059 million, this increase prevented a \$49.8 million increase in property taxes. In 1990, state share rose another 2.01 percentage points to 47.60 percent. This increase prevented a \$42.8 million increase in property taxes, based on a total program cost of \$2,131 million. For 1991, the commission recommends the state share increase another 2.12 percentage points to 49.72 percent, which will prevent a property tax increase of \$47.4 million, assuming a total program cost of \$2,238 million. Property taxes are allowed to increase 1.0 percent to mitigate an increase in the appropriation.

Phase In of Uniform Levy

The acceleration of the uniform levy phase in produced substantial mill levy or property tax increases in some districts. The commission is concerned that if the 1990 uniform levy phase-in formula is continued in 1991, some districts will again experience significant increases in their mill levies or property taxes.

Recommendation #10: The mill levy phase-in formula should be modified for 1991.

As discussed on page 11, the mill levy formula for districts moving to the statewide uniform levy was accelerated in 1990. The impact of this acceleration was cushioned for some taxpayers because of lower assessed valuations after the reassessment of 1989 and the reduction in the residential assessment rate. Nonetheless, as Tables V and VI illustrate, mill levies and property taxes increased significantly in some districts.

TABLE V
DISTRICTS WITH LARGE INCREASES IN MILL LEVIES

<u>District</u>	<u>1989 Mills</u>	<u>1990 Mills /1</u>	<u>Difference (Mills)</u>	<u>% Change in Assessed Valuation</u>
East Grand	21.000	31.428	10.428	(29.69%)
Gunnison	30.273	39.627	9.354	(22.59%)
Parachute	17.973	26.143	8.170	(28.95%)
Park	23.777	30.791	7.014	(18.53%)

/1 Mills are calculated rather than certified.

TABLE VI
DISTRICTS WITH LARGE INCREASES IN PROPERTY TAXES

<u>District</u>	<u>1989 Property Tax</u>	<u>1990 Property Tax /1</u>	<u>Difference (%)</u>	<u>% Change in Assessed Valuation</u>
Cheyenne R-5	\$1,016,507	\$1,508,685	48.42%	112.65%
West End	600,025	800,408	33.40%	7.53%
Saguache Moffat	401,194	522,291	30.18%	44.88%
Prairie	617,551	795,219	28.77%	18.20%

/1 Property tax change computed on calculated rather than certified mills.

The commission believes the mill levy phase-in formula should better recognize the fluctuations in assessed value that affect district mill levies, and thus district taxpayers. In 1990, for example, 42 districts experienced property tax increases in excess of ten percent, while 28 districts had a levy increase greater than four mills. Under the current formula, districts with large declines in assessed value are experiencing significant mill levy increases. Conversely, substantial property tax increases are resulting in districts with assessed value increases. Yet, in the latter instance, it is unclear whether the increase in assessed value is attributable to an increase in the tax base or an increase in the value of property. It should also be noted that there is no reassessment -- or change in the residential assessment rate -- scheduled for the current year. Therefore, a mill levy increase will have a greater impact in 1991 than it did in 1990. Although the uniform levy continues to be an important feature of the school finance act, the mill levy formula for districts required to increase their mill levies should be altered.

Specifically, districts phasing up to the uniform levy should be required to increase their levy by an amount that represents a 5.5 percent increase in property taxes, excluding revenues attributable to growth, but not to exceed three mills. At a minimum, districts should levy the same millage as was levied in 1990. Districts levying the uniform levy continue to impose the uniform rate. This procedure allows districts phasing up to the uniform mill levy to continue to make progress toward that end, but at a lesser rate.

Minimum State Aid

Historically, minimum state aid for districts has been derived by dividing estimated school lands/federal mineral lease receipts by the estimated pupil count.

Recommendation #11: Minimum state aid should be increased from \$65.24 to \$74.73 per pupil for budget year 1991.

The recommended increase in minimum state aid should be provided based on estimated FY 1991 school lands/federal mineral lease receipts of \$40.7 million and an estimated pupil count of 544,617.

APPENDICES

APPENDIX I

COMPARISON OF 1989, 1990 & RECOMMENDED 1991 FUNDING COMPONENT VALUES

	Core City	Denver Metro	Urban/ Suburban	Outlying City	Outlying Town	Rural	Rec.	Small Attendance
Instr. unit funding ratio 1989 & 1990	16.6	18.0	17.8	16.6	15.1	12.8	14.0	7.0
1991 RECOMMENDATION	16.6	18.0	17.8	16.5	15.1	12.8	14.4	7.0
PUPIL FUNDING								
Instr. supplies and materials								
1989	110	110	110	110	110	110	110	110
1990	111	111	111	111	111	111	111	111
1991 RECOMMENDATION	113	113	113	113	113	113	113	113
Instr. purchased services								
1989	13	38	55	77	86	114	57	203
1990	14	39	56	78	87	115	58	204
1991 RECOMMENDATION	15	40	57	85	88	116	48	205
Capital reserve/insurance								
1989	200	200	200	200	200	200	200	200
1990	202	202	202	202	202	202	202	202
1991 RECOMMENDATION	206	206	206	206	206	206	206	206
1989 TOTAL PER PUPIL FUNDING	323	348	365	387	396	424	367	513
1990 TOTAL PER PUPIL FUNDING	327	352	369	391	400	428	371	517
1991 TOTAL PER PUPIL FUNDING (RECOMMENDED)	334	359	376	404	407	435	367	524
INSTR. UNIT FUNDING								
Instr. salaries and benefits								
1989	40,800	41,700	37,200	34,440	31,800	29,400	37,800	29,400
1990	41,181	42,081	37,581	34,821	32,181	29,781	38,181	29,781
1991 RECOMMENDATION	41,951	42,851	38,351	35,351	32,951	30,551	38,351	30,551
Pupil support services								
1989	2,275	1,805	2,530	1,730	1,470	1,185	2,760	1,185
1990	2,295	1,825	2,550	1,750	1,490	1,205	2,780	1,205
1991 RECOMMENDATION	2,335	1,865	2,590	1,645	1,530	1,245	2,770	1,245
SCHOOL SITE FUNDING								
School administration								
1989	5,650	5,120	4,380	4,280	4,000	3,060	5,280	1,790
1990	5,697	5,167	4,427	4,327	4,047	3,107	5,327	1,837
1991 RECOMMENDATION	5,791	5,261	4,521	4,366	4,141	3,201	5,076	1,931
Operations and maintenance								
1989	8,105	9,165	7,520	7,300	7,220	6,785	8,485	6,020
1990	8,186	9,246	7,601	7,381	7,301	6,866	8,566	6,101
1991 RECOMMENDATION	8,350	9,410	7,765	7,435	7,465	7,030	8,360	6,265
DISTRICT FUNDING								
District support services								
1989	10,520	8,905	8,080	8,030	8,100	10,630	10,575	10,455
1990	10,609	8,994	8,169	8,119	8,189	10,719	10,664	10,544
1991 RECOMMENDATION	10,788	9,173	8,348	8,113	8,368	10,898	10,183	10,723
1989 TOTAL UNIT VALUE	67,350	66,695	59,710	55,780	52,590	51,060	64,900	48,850
1990 TOTAL UNIT VALUE	67,968	67,313	60,328	56,398	53,208	51,678	65,518	49,468
1990 TOTAL UNIT VALUE (RECOMMENDED)	69,215	68,560	61,575	56,910	54,455	52,925	64,740	50,715

APPENDIX II

FY 1990-91 COST SUMMARY OF RECOMMENDATIONS (All Cost Figures are Based on a State Share of 49.72 Percent)

<u>Recommendation</u>	<u>FY 1990-91 Fiscal Impact (\$ in millions)</u>	<u>1991 Property Tax Impact (\$ in millions)</u>
1) Continuation of third year of phase in of school finance act	\$77.0	(\$14.7)
2) Inflation adjustment at 2 percent	4.7	9.5
3) Increasing enrollment modification (8 units to 4 units)	0.3	0.6
4) Hold harmless modification (remove 3 percent cap)	0.1	0.2
5) Reclassification of Durango School District	0.3	0.5
6) Reduction of K-3 class sizes	5.9	11.9
7) Preschool programs for handicapped and children in need of language development	1.4	2.8
TOTAL	\$89.6	\$10.9
Cash Fund Increase	(\$10.5)	N/A
TOTAL GENERAL FUND INCREASE	\$79.1	N/A

NOTE: Numbers may not sum due to rounding.

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
C	DENVER	DENVER												
		1. 1990 CURRENT LAW	16.6	N/A	54,393.0	3,276.7	240,497,257	240,497,257	NA	241,224,095	52,914,469	188,309,626	39.627	4,752,053,540
		2. 91 SCH FIN COMMISSION	16.6	16.2	53,473.0	3,221.3	240,822,262	240,822,262	1,764,982	243,327,583	55,977,344	187,350,239	39.521	4,740,523,743
		a) % diff line 2 / line 1	0.00%	N/A	-1.69%	-1.69%	0.14%	0.14%	N/A	0.87%	5.79%	-0.51%	-0.27%	-0.24%
		b) \$ diff line 2 / line 1	0.0	N/A	(920.0)	(55.4)	325,005	325,005	1,764,982	2,103,488	3,062,874	(959,387)	(0.106)	(11,529,797)
DM	ADAMS	MAPLETON												
		1. 1990 CURRENT LAW	18.0	N/A	4,540.5	252.3	18,581,326	18,581,326	NA	18,581,326	10,389,643	8,191,683	39.627	206,719,730
		2. 91 SCH FIN COMMISSION	18.0	17.1	4,526.0	251.4	18,860,818	18,860,818	281,096	19,141,914	10,917,444	8,224,470	39.521	208,103,800
		a) % diff line 2 / line 1	0.00%	N/A	-0.32%	-0.36%	1.50%	1.50%	N/A	3.02%	5.08%	0.40%	-0.27%	0.67%
		b) \$ diff line 2 / line 1	0.0	N/A	(14.5)	(0.9)	279,492	279,492	281,096	560,588	527,801	32,788	(0.106)	1,384,070
DM	ADAMS	WESTMINSTER												
		1. 1990 CURRENT LAW	18.0	N/A	10,439.0	579.9	42,709,337	39,645,497	NA	39,645,497	26,569,097	13,076,400	39.627	329,987,120
		2. 91 SCH FIN COMMISSION	18.0	17.1	10,499.0	583.3	43,760,189	41,724,383	651,320	42,375,703	29,455,131	12,920,572	39.521	326,929,270
		a) % diff line 2 / line 1	0.00%	N/A	0.57%	0.59%	2.46%	5.24%	N/A	6.89%	10.86%	-1.19%	-0.27%	-0.93%
		b) \$ diff line 2 / line 1	0.0	N/A	60.0	3.4	1,050,852	2,078,886	651,320	2,730,206	2,886,034	(155,828)	(0.106)	(3,057,850)
DM	ADAMS	BRIGHTON												
		1. 1990 CURRENT LAW	18.0	N/A	3,792.0	210.7	15,517,633	15,517,633	NA	15,576,764	10,048,141	5,528,623	39.627	139,516,560
		2. 91 SCH FIN COMMISSION	18.0	17.1	3,759.0	208.8	15,664,809	15,664,809	219,392	15,944,434	10,413,279	5,531,155	39.521	139,954,827
		a) % diff line 2 / line 1	0.00%	N/A	-0.87%	-0.90%	0.95%	0.95%	N/A	2.36%	3.63%	0.05%	-0.27%	0.31%
		b) \$ diff line 2 / line 1	0.0	N/A	(33.0)	(1.9)	147,176	147,176	219,392	367,671	365,139	2,532	(0.106)	438,267
DM	ADAMS	COMMERCE CITY												
		1. 1990 CURRENT LAW	18.0	N/A	5,471.5	304.0	22,389,120	21,562,090	NA	21,716,647	12,868,609	8,848,039	39.627	223,283,080
		2. 91 SCH FIN COMMISSION	18.0	17.1	5,447.5	302.6	22,701,909	22,532,384	363,368	23,053,191	14,106,297	8,946,893	39.521	226,383,268
		a) % diff line 2 / line 1	0.00%	N/A	-0.44%	-0.46%	1.40%	4.50%	N/A	6.15%	9.62%	1.12%	-0.27%	1.39%
		b) \$ diff line 2 / line 1	0.0	N/A	(24.0)	(1.4)	312,789	970,294	363,368	1,336,543	1,237,689	98,855	(0.106)	3,100,188
DM	ADAMS	NORTHGLENN												
		1. 1990 CURRENT LAW	18.0	N/A	19,720.0	1,095.6	80,689,563	75,122,316	NA	75,122,316	52,270,383	22,851,933	39.627	576,675,830
		2. 91 SCH FIN COMMISSION	18.0	17.1	19,677.0	1,093.2	82,013,835	78,568,076	1,254,648	79,822,724	56,976,975	22,845,748	39.521	578,066,047
		a) % diff line 2 / line 1	0.00%	N/A	-0.22%	-0.22%	1.64%	4.59%	N/A	6.26%	9.00%	-0.03%	-0.27%	0.24%
		b) \$ diff line 2 / line 1	0.0	N/A	(43.0)	(2.4)	1,324,272	3,445,759	1,254,648	4,700,407	4,706,592	(6,185)	(0.106)	1,390,217
DM	ARAPAHOE	AURORA												
		1. 1990 CURRENT LAW	18.0	N/A	24,375.5	1,354.2	99,735,441	99,735,441	NA	99,735,441	62,370,269	37,365,172	39.627	942,922,050
		2. 91 SCH FIN COMMISSION	18.0	17.1	24,137.0	1,340.9	100,597,287	100,597,287	1,576,880	102,174,167	65,074,959	37,099,208	39.521	938,721,386
		a) % diff line 2 / line 1	0.00%	N/A	-0.98%	-0.98%	0.86%	0.86%	N/A	2.45%	4.34%	-0.71%	-0.27%	-0.45%
		b) \$ diff line 2 / line 1	0.0	N/A	(238.5)	(13.3)	861,846	861,846	1,576,880	2,438,726	2,704,691	(265,964)	(0.106)	(4,200,664)
DM	ARAPAHOE	LITTLETON												
		1. 1990 CURRENT LAW	18.0	N/A	14,815.0	823.1	60,620,210	60,620,210	NA	60,620,210	33,280,303	27,339,907	39.627	689,931,290
		2. 91 SCH FIN COMMISSION	18.0	17.1	14,837.0	824.3	61,840,491	61,840,491	836,432	62,676,923	35,669,679	27,007,744	39.521	683,364,378
		a) % diff line 2 / line 1	0.00%	N/A	0.15%	0.15%	2.01%	2.01%	N/A	3.39%	7.18%	-1.22%	-0.27%	-0.95%
		b) \$ diff line 2 / line 1	0.0	N/A	22.0	1.2	1,220,281	1,220,281	836,432	2,056,713	2,389,376	(332,664)	(0.106)	(6,566,912)
DM	ARAPAHOE	CHERRY CREEK												
		1. 1990 CURRENT LAW	18.0	N/A	26,927.0	1,495.9	110,171,821	125,960,518	NA	126,004,426	34,967,337	91,037,089	47.941	1,898,940,130
		2. 91 SCH FIN COMMISSION	18.0	17.1	27,640.0	1,535.6	115,203,496	129,295,827	1,700,288	131,040,841	42,637,002	88,403,839	47.016	1,880,292,642
		a) % diff line 2 / line 1	0.00%	N/A	2.65%	2.65%	4.57%	2.65%	N/A	4.00%	21.93%	-2.89%	-1.93%	-0.98%
		b) \$ diff line 2 / line 1	0.0	N/A	713.0	39.7	5,031,675	3,335,308	1,700,288	5,036,415	7,669,665	(2,633,250)	(0.925)	(18,647,488)

APPENDIX III

OFFICE DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	FUNDING RATIO	ENROLL COUNT FOR BGT YEAR	NO. OF INSTRCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PERM BIRTH RATES HANDLES & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PERM FUNDING & RATIO REDUC	STATE EQUALIZATION SUPPORT	PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE	
DM ARAPAHOE ENGLEWOOD												
1. 1990 CURRENT LAW	18.0	N/A	3,381.5	215.6	15,878,371	15,316,769	15,316,769	7,245,124	5,074,636	39.547	203,629,347	
2. 91 SCH FIN COMMISSION	18.0	17.1	3,997.0	222.1	16,662,039	16,116,039	16,353,933	6,393,300	4,572,571	39.541	201,729,957	
a) % diff line 2 / line 1	0.00%	N/A	2.98%	3.01%	6.86%	8.27%	6.77%	18.23%	-1.23%	0.27%	1,090,613	
b) % diff line 2 / line 1	0.0	N/A	315.5	6.5	783,125	799,259	1,039,239	1,036,331	(89,065)	(0.105)	(1,540,000)	
DM ARAPAHOE SHERIDAN												
1. 1990 CURRENT LAW	18.0	N/A	1,583.0	82.4	6,058,807	5,931,123	5,953,691	2,657,701	4,072,638	39.547	77,176,717	
2. 91 SCH FIN COMMISSION	18.0	17.1	1,679.5	82.2	6,166,773	6,166,773	6,289,729	3,254,075	3,035,075	39.541	76,166,162	
a) % diff line 2 / line 1	0.00%	N/A	-0.24%	(0.2)	1.66%	3.97%	5.07%	13.05%	-1.23%	0.27%	1,010,555	
b) % diff line 2 / line 1	0.0	N/A	(3.5)	(0.2)	98,659	235,643	339,035	376,128	(31,803)	(0.105)	(747,931)	
DM BOULDER BOULDER												
1. 1990 CURRENT LAW	18.0	N/A	26,065.5	1,115.0	92,118,489	92,118,489	92,200,097	21,442,442	60,625,921	36.647	1,337,437,430	
2. 91 SCH FIN COMMISSION	18.0	17.1	26,819.0	1,122.9	94,532,681	94,242,491	95,455,193	24,040,835	61,637,358	36.591	1,319,659,469	
a) % diff line 2 / line 1	0.00%	N/A	0.27%	0.21%	2.46%	2.95%	4.03%	12.64%	1.01%	0.27%	1,827,269	
b) % diff line 2 / line 1	0.0	N/A	148.5	7.5	2,824,192	2,124,032	3,368,139	2,401,829	709,337	(0.105)	(22,021,476)	
DM DOUGLAS DOUGLAS												
1. 1990 CURRENT LAW	18.0	N/A	11,505.5	639.4	47,091,074	43,202,149	43,402,149	16,991,827	26,410,323	39.547	561,003,400	
2. 91 SCH FIN COMMISSION	18.0	17.1	12,434.0	690.8	51,625,834	48,668,217	49,277,229	22,441,697	27,095,519	38.521	544,891,965	
a) % diff line 2 / line 1	0.00%	N/A	8.03%	8.06%	10.05%	12.65%	14.52%	31.05%	6.07%	-0.27%	8,887,555	
b) % diff line 2 / line 1	0.0	N/A	924.5	51.4	4,733,778	5,406,068	6,275,076	5,439,850	835,226	(0.105)	(23,168,613)	
DM JEFFERSON JEFFERSON												
1. 1990 CURRENT LAW	18.0	N/A	72,229.5	4,012.8	255,538,330	231,863,563	282,275,716	145,133,142	137,051,974	39.627	3,458,559,319	
2. 91 SCH FIN COMMISSION	18.0	17.1	72,246.0	4,013.7	301,119,808	294,583,367	299,326,763	162,161,597	136,983,266	39.321	3,462,747,563	
a) % diff line 2 / line 1	0.00%	N/A	0.02%	0.02%	1.83%	4.50%	6.06%	11.88%	-0.15%	-0.10%	4,187,244	
b) % diff line 2 / line 1	0.0	N/A	16.5	0.2	5,577,136	12,689,784	17,051,627	17,251,755	(200,727)	(0.105)	(4,197,834)	
U/S BOULDER ST VRAIN												
1. 1990 CURRENT LAW	17.8	N/A	14,073.5	790.0	52,899,426	52,400,062	52,400,067	28,554,649	23,646,413	39.597	601,769,770	
2. 91 SCH FIN COMMISSION	17.8	17.1	14,088.0	791.3	54,033,761	54,033,761	54,655,600	30,859,337	23,746,001	39.523	600,551,472	
a) % diff line 2 / line 1	0.00%	N/A	0.10%	0.15%	2.17%	3.13%	4.20%	8.25%	-0.12%	-0.10%	1,213,258	
b) % diff line 2 / line 1	0.0	N/A	14.5	0.9	1,134,335	1,633,699	2,255,546	2,354,688	(59,142)	(0.105)	(894,438)	
U/S EL PASO FOUNTAIN												
1. 1990 CURRENT LAW	17.8	N/A	3,242.5	187.3	12,562,891	11,402,196	11,402,199	10,086,880	1,315,818	31.902	41,245,620	
2. 91 SCH FIN COMMISSION	17.8	17.1	3,297.0	190.0	13,625,782	12,234,482	12,431,422	11,011,919	1,419,603	31.902	44,599,617	
a) % diff line 2 / line 1	0.00%	N/A	1.63%	1.66%	3.66%	7.35%	9.03%	9.15%	7.89%	0.00%	3,353,997	
b) % diff line 2 / line 1	0.0	N/A	54.5	3.0	452,671	812,283	1,029,374	925,539	103,785	0.000	3,253,25	
U/S EL PASO WAREHOUS SPRINGS												
1. 1990 CURRENT LAW	17.8	N/A	1,073.0	60.1	4,033,745	4,033,715	4,033,715	1,549,315	2,052,901	39.612	52,068,270	
2. 91 SCH FIN COMMISSION	17.8	17.1	1,072.0	60.2	4,109,667	4,109,667	4,152,990	1,978,626	2,157,314	39.621	54,586,519	
a) % diff line 2 / line 1	0.00%	N/A	0.09%	-0.17%	1.89%	1.89%	2.96%	0.76%	5.09%	0.28%	4,568	
b) % diff line 2 / line 1	0.0	N/A	(1.0)	(0.1)	75,922	75,952	119,274	14,361	104,413	0.109	2,499,309	
U/S EL PASO WIDEFIELD												
1. 1990 CURRENT LAW	17.8	N/A	6,612.5	371.5	24,851,859	22,759,748	22,759,748	17,382,708	5,377,039	39.627	135,631,300	
2. 91 SCH FIN COMMISSION	17.8	17.1	6,608.0	374.0	25,573,163	24,187,323	24,476,726	18,882,549	5,596,177	39.521	141,549,469	
a) % diff line 2 / line 1	0.00%	N/A	0.84%	0.85%	2.90%	6.23%	7.54%	8.63%	6.64%	-0.27%	5,917,169	
b) % diff line 2 / line 1	0.0	N/A	55.5	3.1	721,299	1,427,576	1,716,976	1,499,861	217,137	(0.105)	(5,638,169)	

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BDGT YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGPRM WITH HOLD HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	TOTAL PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
U/S	EL PASO COLORADO SPRINGS												
	1. 1990 CURRENT LAW	17.8	N/A	28,594.0	1,606.4	107,462,085	107,462,085	NA	107,575,713	46,448,968	61,126,745	39.627	1,542,552,930
	2. 91 SCH FIN COMMISSION	17.8	17.1	28,369.0	1,593.8	108,804,979	108,804,979	1,243,815	110,164,752	47,397,972	62,766,779	39.521	1,588,188,030
	a) % diff line 2 / line 1	0.00%	N/A	-0.79%	-0.78%	1.25%	1.25%	N/A	2.41%	2.04%	2.68%	-0.27%	2.96%
	b) \$ diff line 2 / line 1	0.0	N/A	(225.0)	(12.6)	1,342,894	1,342,894	1,243,815	2,589,039	949,005	1,640,034	(0.106)	45,635,100
U/S	EL PASO LEWIS-PALMER												
	1. 1990 CURRENT LAW	17.8	N/A	2,262.0	127.1	8,502,367	7,731,793	NA	7,731,793	4,074,658	3,657,134	38.367	95,319,790
	2. 91 SCH FIN COMMISSION	17.8	17.1	2,439.0	137.0	9,352,839	8,732,018	98,520	8,830,538	4,723,172	4,107,366	38.367	107,054,652
	a) % diff line 2 / line 1	0.00%	N/A	7.82%	7.79%	10.00%	12.94%	N/A	14.21%	15.92%	12.31%	0.00%	12.31%
	b) \$ diff line 2 / line 1	0.0	N/A	177.0	9.9	850,472	1,000,225	98,520	1,098,745	648,514	450,231	0.000	11,734,862
U/S	EL PASO CHEYENNE MOUNTAIN												
	1. 1990 CURRENT LAW	17.8	N/A	2,338.5	131.4	8,790,006	9,518,974	NA	9,518,974	2,409,769	7,109,205	44.155	161,005,660
	2. 91 SCH FIN COMMISSION	17.8	17.1	2,333.0	131.1	8,949,691	9,518,039	80,048	9,598,087	2,432,334	7,165,753	42.926	166,932,687
	a) % diff line 2 / line 1	0.00%	N/A	-0.24%	-0.23%	1.82%	-0.01%	N/A	0.83%	0.94%	0.80%	-2.78%	3.68%
	b) \$ diff line 2 / line 1	0.0	N/A	(5.5)	(0.3)	159,685	(935)	80,048	79,112	22,565	56,548	(1.229)	5,927,027
U/S	EL PASO ACADEMY												
	1. 1990 CURRENT LAW	17.8	N/A	10,011.5	562.4	37,622,711	32,969,007	NA	32,969,007	16,965,785	16,003,222	35.123	455,633,700
	2. 91 SCH FIN COMMISSION	17.8	17.1	10,504.0	590.1	40,284,912	37,181,589	431,025	37,612,614	20,207,371	17,405,243	35.264	493,569,735
	a) % diff line 2 / line 1	0.00%	N/A	4.92%	4.93%	7.08%	12.78%	N/A	14.08%	19.11%	8.76%	0.40%	8.33%
	b) \$ diff line 2 / line 1	0.0	N/A	492.5	27.7	2,662,201	4,212,582	431,025	4,643,607	3,241,586	1,402,021	0.141	37,936,035
U/S	EL PASO FALCON												
	1. 1990 CURRENT LAW	17.8	N/A	2,375.5	133.5	8,930,348	8,132,418	NA	8,132,418	4,861,904	3,270,514	35.167	92,999,520
	2. 91 SCH FIN COMMISSION	17.8	17.1	2,443.0	137.2	9,366,658	8,774,918	110,835	8,885,753	5,129,353	3,756,400	35.167	106,816,039
	a) % diff line 2 / line 1	0.00%	N/A	2.84%	2.77%	4.89%	7.90%	N/A	9.26%	5.50%	14.86%	0.00%	14.86%
	b) \$ diff line 2 / line 1	0.0	N/A	67.5	3.7	436,311	642,500	110,835	753,335	267,449	485,886	0.000	13,816,519
U/S	EL PASO HARRISON												
	1. 1990 CURRENT LAW	17.8	N/A	9,320.5	523.6	35,027,005	33,453,523	NA	33,567,150	19,878,791	13,688,359	39.627	345,430,120
	2. 91 SCH FIN COMMISSION	17.8	17.1	9,450.0	530.9	36,243,368	35,069,198	467,970	35,653,126	21,032,504	14,620,622	39.521	369,945,655
	a) % diff line 2 / line 1	0.00%	N/A	1.39%	1.39%	3.47%	4.83%	N/A	6.21%	5.80%	6.81%	-0.27%	7.10%
	b) \$ diff line 2 / line 1	0.0	N/A	129.5	7.3	1,216,362	1,615,676	467,970	2,085,975	1,153,713	932,263	(0.106)	24,515,535
U/S	LARIMER Poudre												
	1. 1990 CURRENT LAW	17.8	N/A	17,150.0	963.5	64,454,378	63,958,482	NA	63,985,381	29,033,718	34,951,663	39.627	882,016,380
	2. 91 SCH FIN COMMISSION	17.8	17.1	17,484.5	982.3	67,059,295	67,059,295	800,475	67,887,220	32,009,509	35,877,710	39.521	907,813,829
	a) % diff line 2 / line 1	0.00%	N/A	1.95%	1.95%	4.04%	4.85%	N/A	6.10%	10.25%	2.65%	-0.27%	2.92%
	b) \$ diff line 2 / line 1	0.0	N/A	334.5	18.8	2,604,917	3,100,813	800,475	3,901,839	2,975,792	926,047	(0.106)	25,797,449
U/S	LARIMER THOMPSON												
	1. 1990 CURRENT LAW	17.8	N/A	11,355.0	637.9	42,673,226	40,946,290	NA	40,946,290	26,697,482	14,248,808	39.627	359,573,220
	2. 91 SCH FIN COMMISSION	17.8	17.1	11,502.0	646.2	44,114,517	42,967,295	467,970	43,435,265	29,254,707	14,180,558	39.521	358,810,700
	a) % diff line 2 / line 1	0.00%	N/A	1.29%	1.30%	3.38%	4.94%	N/A	6.08%	9.58%	-0.48%	-0.27%	-0.21%
	b) \$ diff line 2 / line 1	0.0	N/A	147.0	8.3	1,441,291	2,021,005	467,970	2,488,975	2,557,225	(68,250)	(0.106)	(762,520)
U/S	MESA MESA VALLEY												
	1. 1990 CURRENT LAW	17.8	N/A	15,564.5	880.0	58,868,841	52,551,338	NA	52,758,834	36,640,641	16,118,193	39.627	406,747,760
	2. 91 SCH FIN COMMISSION	17.8	17.1	15,901.5	893.3	60,983,912	57,041,462	665,010	57,918,222	41,917,347	16,000,876	39.521	404,870,210
	a) % diff line 2 / line 1	0.00%	N/A	1.51%	1.51%	3.59%	8.54%	N/A	9.78%	14.40%	-0.73%	-0.27%	-0.46%
	b) \$ diff line 2 / line 1	0.0	N/A	237.0	13.3	2,115,071	4,490,124	665,010	5,159,388	5,276,706	(117,318)	(0.106)	(1,877,550)

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SET	COUNTY DISTRICT	4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BOGT YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	TOTAL PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
U/S	PUEBLO PUEBLO CITY												
	1. 1990 CURRENT LAW	17.8	N/A	17,483.0	982.2	65,705,389	65,705,389	NA	66,173,810	48,253,524	17,920,285	39.627	452,224,120
	2. 91 SCH FIN COMMISSION	17.8	17.1	17,391.0	977.0	66,697,791	66,697,791	726,585	67,902,401	49,873,302	18,029,099	39.521	456,190,350
	a) % diff line 2 / line 1	0.00%	N/A	-0.53%	-0.53%	1.51%	1.51%	N/A	2.61%	3.36%	0.61%	-0.27%	0.88%
	b) \$ diff line 2 / line 1	0.0	N/A	(92.0)	(5.2)	992,402	992,402	726,585	1,728,591	1,619,778	108,814	(0.106)	3,966,230
U/S	PUEBLO PUEBLO RURAL												
	1. 1990 CURRENT LAW	17.8	N/A	4,000.0	224.7	15,031,702	15,031,702	NA	15,031,702	9,192,681	5,839,021	39.627	147,349,560
	2. 91 SCH FIN COMMISSION	17.8	17.1	3,975.0	223.3	15,244,298	15,244,298	160,095	15,404,393	9,159,002	6,245,390	39.521	158,027,128
	a) % diff line 2 / line 1	0.00%	N/A	-0.63%	-0.62%	1.41%	1.41%	N/A	2.48%	-0.37%	6.96%	-0.27%	7.25%
	b) \$ diff line 2 / line 1	0.0	N/A	(25.0)	(1.4)	212,596	212,596	160,095	372,691	(33,678)	406,369	(0.106)	10,677,568
U/S	WELD GREELEY												
	1. 1990 CURRENT LAW	17.8	N/A	10,810.0	607.3	40,626,084	38,554,859	NA	38,929,411	24,583,199	14,346,213	39.627	362,031,260
	2. 91 SCH FIN COMMISSION	17.8	17.1	10,809.5	607.3	41,458,870	40,289,828	517,230	41,189,290	26,680,420	14,508,870	39.521	367,117,976
	a) % diff line 2 / line 1	0.00%	N/A	-0.00%	0.00%	2.05%	4.50%	N/A	5.81%	8.53%	1.13%	-0.27%	1.41%
	b) \$ diff line 2 / line 1	0.0	N/A	(0.5)	0.0	832,785	1,734,969	517,230	2,259,878	2,097,222	162,657	(0.106)	5,086,716
OC	ALAMOSA ALAMOSA												
	1. 1990 CURRENT LAW	16.6	N/A	2,254.0	135.8	8,540,162	7,564,669	NA	7,621,292	5,546,926	2,074,366	38.525	53,844,660
	2. 91 SCH FIN COMMISSION	16.5	16.3	2,247.0	136.2	8,658,930	8,111,799	28,455	8,197,533	6,063,988	2,133,545	39.521	53,985,101
	a) % diff line 2 / line 1	-0.60%	N/A	-0.31%	0.29%	1.39%	7.23%	N/A	7.56%	9.32%	2.85%	2.59%	0.26%
	b) \$ diff line 2 / line 1	(0.1)	N/A	(7.0)	0.4	118,768	547,131	28,455	576,242	517,062	59,180	0.996	140,441
OC	DELTA DELTA												
	1. 1990 CURRENT LAW	16.6	N/A	3,651.0	219.9	13,829,461	13,464,609	NA	13,464,609	9,472,837	3,991,772	39.627	100,733,640
	2. 91 SCH FIN COMMISSION	16.5	16.3	3,654.0	221.5	14,081,781	14,071,729	39,837	14,111,566	10,094,536	4,017,030	39.521	101,642,916
	a) % diff line 2 / line 1	-0.60%	N/A	0.08%	0.73%	1.82%	4.51%	N/A	4.80%	6.56%	0.63%	-0.27%	0.90%
	b) \$ diff line 2 / line 1	(0.1)	N/A	3.0	1.6	252,320	607,119	39,837	646,956	621,699	25,258	(0.106)	909,276
OC	FREMONT CANON CITY												
	1. 1990 CURRENT LAW	16.6	N/A	3,214.5	193.6	12,175,522	12,201,275	NA	12,201,275	8,536,128	3,665,147	39.907	91,842,220
	2. 91 SCH FIN COMMISSION	16.5	16.3	3,226.0	195.5	12,429,209	12,429,209	39,837	12,469,046	8,830,497	3,638,549	39.521	92,066,220
	a) % diff line 2 / line 1	-0.60%	N/A	0.36%	0.98%	2.08%	1.87%	N/A	2.19%	3.45%	-0.73%	-0.97%	0.24%
	b) \$ diff line 2 / line 1	(0.1)	N/A	11.5	1.9	253,687	227,934	39,837	267,771	294,369	(26,598)	(0.386)	224,000
OC	LA PLATA DURANGO												
REC	1. 1990 CURRENT LAW	16.6	N/A	3,721.0	224.2	14,099,343	14,061,458	NA	14,061,458	2,582,782	11,478,676	39.627	289,668,060
	2. 91 SCH FIN COMMISSION	14.4	14.3	3,798.0	263.8	18,472,278	16,359,867	32,370	16,392,237	4,712,742	11,679,495	39.521	295,526,314
	a) % diff line 2 / line 1	-13.25%	N/A	2.07%	17.66%	31.02%	16.35%	N/A	16.58%	82.47%	1.75%	-0.27%	2.02%
	b) \$ diff line 2 / line 1	(2.2)	N/A	77.0	39.6	4,372,935	2,298,409	32,370	2,330,779	2,129,960	200,819	(0.106)	5,858,254
OC	LAS ANIMAS TRINIDAD												
	1. 1990 CURRENT LAW	16.6	N/A	1,592.5	95.9	6,031,236	5,570,491	NA	5,658,246	4,549,827	1,108,419	34.216	32,394,770
	2. 91 SCH FIN COMMISSION	16.5	16.3	1,568.5	95.1	6,045,815	5,821,164	17,073	5,927,001	4,752,233	1,174,768	35.152	33,419,656
	a) % diff line 2 / line 1	-0.60%	N/A	-1.51%	-0.83%	0.24%	4.50%	N/A	4.75%	4.45%	5.99%	2.74%	3.16%
	b) \$ diff line 2 / line 1	(0.1)	N/A	(24.0)	(0.8)	14,579	250,672	17,073	268,754	202,406	66,348	0.936	1,024,886
OC	LOGAN VALLEY												
	1. 1990 CURRENT LAW	16.6	N/A	2,620.5	157.9	9,929,860	9,929,860	NA	9,948,734	6,436,011	3,512,723	39.627	88,644,680
	2. 91 SCH FIN COMMISSION	16.5	16.3	2,614.0	158.4	10,070,600	10,070,600	34,146	10,123,839	6,589,115	3,534,724	39.521	89,439,136
	a) % diff line 2 / line 1	-0.60%	N/A	-0.25%	0.32%	1.42%	1.42%	N/A	1.76%	2.38%	0.63%	-0.27%	0.90%
	b) \$ diff line 2 / line 1	(0.1)	N/A	(6.5)	0.5	140,740	140,740	34,146	175,105	153,104	22,001	(0.106)	794,456

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BGDY YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
OC	MOFFAT	MOFFAT												
		1. 1990 CURRENT LAW	16.6	N/A	2,547.5	153.5	9,653,166	9,653,166	NA	9,653,166	166,170	9,928,310	31.496	315,224,480
		2. 91 SCH FIN COMMISSION	16.5	16.3	2,584.0	156.6	9,956,042	9,956,042	28.455	9,984,497	193,202	10,232,922	32.671	313,211,175
		a) % diff line 2 / line 1	-0.60%	N/A	1.43%	2.02%	3.14%	3.14%	N/A	3.43%	16.27%	3.07%	3.73%	-0.64%
		b) \$ diff line 2 / line 1	(0.1)	N/A	36.5	3.1	302,877	302,877	28.455	331,332	27,033	304,612	1.175	(2,013,305)
OC	MONTEZUMA	MONTEZUMA												
		1. 1990 CURRENT LAW	16.6	N/A	3,107.0	187.2	11,772,543	10,725,393	NA	10,782,017	4,727,032	6,054,984	39.627	152,799,466
		2. 91 SCH FIN COMMISSION	16.5	16.3	3,098.0	187.8	11,939,290	11,332,342	34.146	11,423,767	5,407,540	6,016,226	39.521	152,228,595
		a) % diff line 2 / line 1	-0.60%	N/A	-0.29%	0.32%	1.42%	5.66%	N/A	5.95%	14.40%	-0.64%	-0.27%	-0.37%
		b) \$ diff line 2 / line 1	(0.1)	N/A	(9.0)	0.6	166,747	606,948	34.146	641,750	680,508	(38,758)	(0.106)	(570,871)
DC	MONTROSE	MONTROSE												
		1. 1990 CURRENT LAW	16.6	N/A	4,178.5	251.7	15,829,170	15,297,400	NA	15,354,023	10,732,830	4,621,193	39.627	116,617,280
		2. 91 SCH FIN COMMISSION	16.5	16.3	4,181.0	253.4	16,110,118	15,986,793	56.910	16,100,982	11,434,067	4,666,915	39.521	118,086,954
		a) % diff line 2 / line 1	-0.60%	N/A	0.06%	0.68%	1.77%	4.51%	N/A	4.86%	6.53%	0.99%	-0.27%	1.26%
		b) \$ diff line 2 / line 1	(0.1)	N/A	2.5	1.7	280,948	689,393	56.910	746,959	701,237	45,722	(0.106)	1,469,674
OC	MORGAN	FT MORGAN												
		1. 1990 CURRENT LAW	16.6	N/A	2,569.5	154.8	9,735,085	8,789,887	NA	8,827,636	5,851,269	2,976,367	39.627	75,109,570
		2. 91 SCH FIN COMMISSION	16.5	16.3	2,558.0	155.0	9,854,482	9,322,185	39.837	9,400,208	6,458,287	2,941,921	39.521	74,439,439
		a) % diff line 2 / line 1	-0.60%	N/A	-0.45%	0.13%	1.23%	6.06%	N/A	6.49%	10.37%	-1.16%	-0.27%	-0.89%
		b) \$ diff line 2 / line 1	(0.1)	N/A	(11.5)	0.2	119,397	532,297	39.837	572,571	607,017	(34,446)	(0.106)	(670,131)
OC	OTERO	EAST OTERO												
		1. 1990 CURRENT LAW	16.6	N/A	1,861.5	112.1	7,050,062	7,050,062	NA	7,144,434	5,937,866	1,206,568	39.627	30,448,141
		2. 91 SCH FIN COMMISSION	16.5	16.3	1,815.0	110.0	6,993,360	7,040,855	22.764	7,159,084	5,903,695	1,255,390	41.075	30,563,751
		a) % diff line 2 / line 1	-0.60%	N/A	-2.50%	-1.87%	-0.80%	-0.13%	N/A	0.21%	-0.58%	4.05%	3.65%	0.38%
		b) \$ diff line 2 / line 1	(0.1)	N/A	(46.5)	(2.1)	(56,702)	(9,207)	22.764	14,650	(34,171)	48,821	1.448	115,210
OC	PROWERS	LAMAR												
		1. 1990 CURRENT LAW	16.6	N/A	2,002.5	120.6	7,584,576	7,324,908	NA	7,400,405	5,479,065	1,921,340	39.627	48,485,640
		2. 91 SCH FIN COMMISSION	16.5	16.3	2,013.0	122.0	7,756,272	7,658,771	22.764	7,757,907	5,791,905	1,966,001	39.521	49,745,735
		a) % diff line 2 / line 1	-0.60%	N/A	0.52%	1.16%	2.26%	4.56%	N/A	4.83%	5.71%	2.32%	-0.27%	2.60%
		b) \$ diff line 2 / line 1	(0.1)	N/A	10.5	1.4	171,696	333,863	22.764	357,501	312,841	44,661	(0.106)	1,260,095
OT	ADAMS	BENNETT												
		1. 1990 CURRENT LAW	15.1	N/A	772.0	51.1	3,027,729	3,085,670	NA	3,085,670	1,796,190	1,289,479	41.491	31,078,530
		2. 91 SCH FIN COMMISSION	15.1	14.9	798.0	52.8	3,200,010	3,200,010	16.337	3,216,347	1,985,150	1,231,197	39.521	31,152,971
		a) % diff line 2 / line 1	0.00%	N/A	3.37%	3.33%	5.69%	3.71%	N/A	4.23%	10.52%	-4.52%	-4.75%	0.24%
		b) \$ diff line 2 / line 1	0.0	N/A	26.0	1.7	172,281	114,340	16.337	130,677	188,960	(58,283)	(1.970)	74,441
OT	ARCHULETA	ARCHULETA												
		1. 1990 CURRENT LAW	15.1	N/A	972.5	64.4	3,815,595	3,790,078	NA	3,790,078	278,506	3,511,571	37.525	93,579,516
		2. 91 SCH FIN COMMISSION	15.1	14.9	981.0	65.0	3,938,842	3,938,842	10.891	3,949,733	204,691	3,745,042	39.521	94,760,812
		a) % diff line 2 / line 1	0.00%	N/A	0.87%	0.93%	3.23%	3.93%	N/A	4.21%	-26.50%	6.65%	5.32%	1.26%
		b) \$ diff line 2 / line 1	0.0	N/A	8.5	0.6	123,247	148,764	10.891	159,655	(73,815)	233,471	1.996	1,181,296
OT	BACA	SPRINGFIELD												
		1. 1990 CURRENT LAW	15.1	N/A	342.0	22.6	1,339,301	1,569,016	NA	1,663,749	1,098,286	565,463	44.638	12,667,740
		2. 91 SCH FIN COMMISSION	15.1	14.9	347.0	23.0	1,393,694	1,591,955	5.446	1,694,296	1,094,236	600,060	46.158	13,000,134
		a) % diff line 2 / line 1	0.00%	N/A	1.46%	1.77%	4.06%	1.46%	N/A	1.84%	-0.37%	6.12%	3.41%	2.62%
		b) \$ diff line 2 / line 1	0.0	N/A	5.0	0.4	54,393	22,939	5.446	30,548	(4,050)	34,598	1.520	332,394

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
OT	BENT	LAS ANIMAS												
		1. 1990 CURRENT LAW	15.1	N/A	750.0	49.7	2,944,438	3,022,996	NA	3,022,996	2,228,872	794,123	43.977	18,057,700
		2. 91 SCH FIN COMMISSION	15.1	14.9	732.0	48.5	2,938,992	3,019,378	10,891	3,030,269	2,231,268	799,000	43.942	18,183,067
		a) % diff line 2 / line 1	0.00%	N/A	-2.40%	-2.41%	-0.18%	-0.12%	N/A	0.24%	0.11%	0.61%	-0.08%	0.69%
		b) \$ diff line 2 / line 1	0.0	N/A	(18.0)	(1.2)	(5,446)	(3,618)	10,891	7,273	2,396	4,877	(0.035)	125,367
OT	CHAFFEE	SALIDA												
		1. 1990 CURRENT LAW	15.1	N/A	1,190.5	78.8	4,668,990	4,215,700	NA	4,215,700	2,399,878	1,815,822	39.552	45,909,740
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,216.0	80.5	4,878,540	4,557,498	21,782	4,579,280	2,759,793	1,819,488	39.521	46,038,501
		a) % diff line 2 / line 1	0.00%	N/A	2.14%	2.16%	4.49%	8.11%	N/A	8.62%	15.00%	0.20%	-0.08%	0.28%
		b) \$ diff line 2 / line 1	0.0	N/A	25.5	1.7	209,549	341,798	21,782	363,580	359,915	3,666	(0.031)	128,761
OT	CHAFFEE	BUENA VISTA												
		1. 1990 CURRENT LAW	15.1	N/A	827.0	54.8	3,246,598	3,246,598	NA	3,246,598	1,673,538	1,573,060	39.627	39,696,680
		2. 91 SCH FIN COMMISSION	15.1	14.9	835.0	55.3	3,351,207	3,351,207	10,891	3,362,098	1,770,594	1,591,504	39.521	40,269,831
		a) % diff line 2 / line 1	0.00%	N/A	0.97%	0.91%	3.22%	3.22%	N/A	3.56%	5.80%	1.17%	-0.27%	1.44%
		b) \$ diff line 2 / line 1	0.0	N/A	8.0	0.5	104,608	104,608	10,891	115,499	97,055	18,444	(0.106)	573,151
OT	CHEYENNE	CHEYENNE R-5												
		1. 1990 CURRENT LAW	15.1	N/A	358.5	23.7	1,404,430	1,461,216	NA	1,461,216	23,394	1,508,685	21.716	69,473,430
		2. 91 SCH FIN COMMISSION	15.1	14.9	368.0	24.4	1,478,478	1,499,937	5,446	1,505,382	27,520	1,548,779	18.860	91,861,177
		a) % diff line 2 / line 1	0.00%	N/A	2.65%	2.95%	5.27%	2.65%	N/A	3.02%	17.64%	2.66%	-22.36%	32.22%
		b) \$ diff line 2 / line 1	0.0	N/A	9.5	0.7	74,048	38,721	5,446	44,167	4,126	40,094	(4.856)	22,387,747
OT	CLEAR CREEK	CLEAR CREEK												
		1. 1990 CURRENT LAW	15.1	N/A	1,349.5	89.4	5,296,595	5,296,595	NA	5,296,595	1,597,381	3,699,214	39.627	93,350,840
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,358.0	89.9	5,448,211	5,448,211	21,782	5,469,993	1,813,447	3,656,546	39.521	92,521,596
		a) % diff line 2 / line 1	0.00%	N/A	0.63%	0.56%	2.86%	2.86%	N/A	3.27%	13.53%	-1.15%	-0.27%	-0.89%
		b) \$ diff line 2 / line 1	0.0	N/A	8.5	0.5	151,615	151,615	21,782	173,397	216,065	(42,668)	(0.106)	(829,244)
OT	COMEJOS	SOUTH COMEJOS												
		1. 1990 CURRENT LAW	15.1	N/A	459.0	30.4	1,801,123	1,816,229	NA	1,816,229	1,422,990	393,238	37.657	10,442,640
		2. 91 SCH FIN COMMISSION	15.1	14.9	448.0	29.7	1,799,650	1,814,018	5,446	1,819,463	1,391,931	427,532	37.657	11,353,313
		a) % diff line 2 / line 1	0.00%	N/A	-2.40%	-2.30%	-0.08%	-0.12%	N/A	0.18%	-2.18%	8.72%	0.00%	8.72%
		b) \$ diff line 2 / line 1	0.0	N/A	(11.0)	(0.7)	(1,474)	(2,211)	5,446	3,235	(31,059)	34,293	0.000	910,673
OT	CROWLEY	CROWLEY												
		1. 1990 CURRENT LAW	15.1	N/A	508.5	33.7	1,996,510	1,996,510	NA	1,996,510	1,490,732	505,778	39.627	12,763,470
		2. 91 SCH FIN COMMISSION	15.1	14.9	516.0	34.2	2,072,373	2,072,373	5,445	2,077,818	1,555,941	521,877	39.521	13,205,057
		a) % diff line 2 / line 1	0.00%	N/A	1.47%	1.48%	3.80%	3.80%	N/A	4.07%	4.37%	3.18%	-0.27%	3.46%
		b) \$ diff line 2 / line 1	0.0	N/A	7.5	0.5	75,863	75,863	5,445	81,309	65,210	16,099	(0.106)	441,587
OT	ELBERT	ELIZABETH												
		1. 1990 CURRENT LAW	15.1	N/A	1,277.5	84.6	5,012,397	4,522,497	NA	4,522,497	2,844,975	1,677,522	39.627	42,332,800
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,341.0	88.8	5,381,391	5,032,244	21,782	5,054,026	3,375,327	1,578,699	39.521	42,476,126
		a) % diff line 2 / line 1	0.00%	N/A	4.97%	4.96%	7.36%	11.27%	N/A	11.75%	18.64%	0.07%	-0.27%	0.34%
		b) \$ diff line 2 / line 1	0.0	N/A	63.5	4.2	368,994	509,746	21,782	531,528	530,351	1,177	(0.106)	143,326
OT	FREMONT	FLORENCE												
		1. 1990 CURRENT LAW	15.1	N/A	1,618.5	107.2	6,351,298	5,750,434	NA	5,750,434	4,158,275	1,592,159	39.028	40,795,290
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,630.0	107.9	6,539,105	6,149,450	21,782	6,171,232	4,532,825	1,638,407	39.521	41,456,623
		a) % diff line 2 / line 1	0.00%	N/A	0.71%	0.65%	2.96%	6.94%	N/A	7.32%	9.01%	2.90%	1.26%	1.62%
		b) \$ diff line 2 / line 1	0.0	N/A	11.5	0.7	187,807	399,016	21,782	420,798	374,549	46,249	0.493	661,333

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
OT	GARFIELD	RIFLE												
		1. 1990 CURRENT LAW	15.1	N/A	2,309.5	152.9	9,059,303	7,744,491	NA	7,744,491	5,210,400	2,534,090	39.627	63,948,580
		2. 91 SCH FIN COMMISSION	15.1	14.9	2,398.0	158.8	9,623,440	8,774,440	43,564	8,818,004	5,058,021	3,759,983	39.521	95,138,868
		a) % diff line 2 / line 1	0.00%	N/A	3.83%	3.86%	6.23%	13.30%	N/A	13.86%	-2.92%	48.38%	-0.27%	48.77%
		b) \$ diff line 2 / line 1	0.0	N/A	88.5	5.9	564,137	1,029,949	43,564	1,073,513	(152,380)	1,225,893	(0.106)	31,190,288
OT	GARFIELD	ROARING FORK												
		1. 1990 CURRENT LAW	15.1	N/A	3,296.0	218.3	12,933,706	11,551,694	NA	11,551,694	3,795,728	7,755,966	39.627	195,724,280
		2. 91 SCH FIN COMMISSION	15.1	14.9	3,390.0	224.5	13,604,878	12,670,999	59,901	12,730,899	4,962,539	7,768,360	39.521	196,562,839
		a) % diff line 2 / line 1	0.00%	N/A	2.85%	2.84%	5.19%	9.69%	N/A	10.21%	30.74%	0.16%	-0.27%	0.43%
		b) \$ diff line 2 / line 1	0.0	N/A	94.0	6.2	671,171	1,119,305	59,901	1,179,205	1,166,811	12,394	(0.106)	838,559
OT	GRAND	WEST GRAND												
		1. 1990 CURRENT LAW	15.1	N/A	500.0	33.1	1,961,185	2,408,554	NA	2,408,554	32,654	2,513,472	27.771	90,507,060
		2. 91 SCH FIN COMMISSION	15.1	14.9	511.0	33.8	2,048,556	2,461,543	5,446	2,466,986	38,210	2,566,341	27.741	92,510,771
		a) % diff line 2 / line 1	0.00%	N/A	2.20%	2.11%	4.46%	2.20%	N/A	2.43%	17.02%	2.10%	-0.11%	2.21%
		b) \$ diff line 2 / line 1	0.0	N/A	11.0	0.7	87,371	52,988	5,446	58,434	5,557	52,870	(0.030)	2,003,711
OT	GUNNISON	GUNNISON												
		1. 1990 CURRENT LAW	15.1	N/A	1,357.0	89.9	5,326,199	5,276,680	NA	5,276,680	285,580	4,991,101	39.627	125,952,020
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,357.0	89.9	5,447,804	5,447,804	21,782	5,469,586	184,581	5,285,005	39.521	133,726,490
		a) % diff line 2 / line 1	0.00%	N/A	0.00%	0.00%	2.28%	3.24%	N/A	3.66%	-35.37%	5.89%	-0.27%	6.17%
		b) \$ diff line 2 / line 1	0.0	N/A	0.0	0.0	121,604	171,123	21,782	192,905	(100,999)	293,904	(0.106)	7,774,470
OT	HUERFANO	HUERFANO												
		1. 1990 CURRENT LAW	15.1	N/A	744.0	49.3	2,920,754	3,243,895	NA	3,303,103	95,386	3,207,717	38.611	83,077,812
		2. 91 SCH FIN COMMISSION	15.1	14.9	725.0	48.0	2,908,915	3,240,076	10,891	3,311,527	55,330	3,427,364	38.405	89,242,652
		a) % diff line 2 / line 1	0.00%	N/A	-2.55%	-2.64%	-0.41%	-0.12%	N/A	0.26%	-41.99%	6.85%	-0.53%	7.42%
		b) \$ diff line 2 / line 1	0.0	N/A	(19.0)	(1.3)	(11,839)	(3,819)	10,891	8,424	(40,055)	219,647	(0.206)	6,164,840
OT	KIT CARSON	BURLINGTON												
		1. 1990 CURRENT LAW	15.1	N/A	819.0	54.2	3,211,474	3,098,371	NA	3,098,371	1,776,824	1,321,548	39.627	33,349,680
		2. 91 SCH FIN COMMISSION	15.1	14.9	830.0	55.0	3,332,835	3,242,275	16,337	3,258,611	1,932,298	1,326,313	39.521	33,559,705
		a) % diff line 2 / line 1	0.00%	N/A	1.34%	1.48%	3.78%	4.64%	N/A	5.17%	8.75%	0.36%	-0.27%	0.63%
		b) \$ diff line 2 / line 1	0.0	N/A	11.0	0.8	121,361	143,904	16,337	160,240	155,475	4,765	(0.106)	210,025
OT	LAKE	LAKE												
		1. 1990 CURRENT LAW	15.1	N/A	1,119.5	74.1	4,390,513	4,823,147	NA	4,882,355	1,237,863	3,644,492	44.965	81,051,750
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,114.0	73.8	4,472,177	4,822,042	16,337	4,898,938	1,192,677	3,706,262	43.641	84,926,137
		a) % diff line 2 / line 1	0.00%	N/A	-0.49%	-0.40%	1.86%	-0.02%	N/A	0.34%	-3.65%	1.69%	-2.94%	4.78%
		b) \$ diff line 2 / line 1	0.0	N/A	(5.5)	(0.3)	81,664	(1,106)	16,337	16,583	(45,187)	61,770	(1.324)	3,874,387
OT	LARIMER	ESTES PRK												
		1. 1990 CURRENT LAW	15.1	N/A	1,099.0	72.8	4,313,142	4,313,142	NA	4,313,142	71,690	4,414,616	37.374	118,119,980
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,109.0	73.4	4,448,360	4,448,360	16,336	4,464,697	82,906	4,555,021	38.916	117,047,511
		a) % diff line 2 / line 1	0.00%	N/A	0.91%	0.82%	3.14%	3.14%	N/A	3.51%	15.64%	3.18%	4.13%	-0.91%
		b) \$ diff line 2 / line 1	0.0	N/A	10.0	0.6	135,218	135,218	16,336	151,554	11,216	140,405	1.542	(1,072,469)
OT	LINCOLN	LIMON												
		1. 1990 CURRENT LAW	15.1	N/A	416.0	27.5	1,629,620	1,585,571	NA	1,585,571	791,181	794,390	39.627	20,046,690
		2. 91 SCH FIN COMMISSION	15.1	14.9	427.0	28.3	1,714,866	1,661,399	5,445	1,666,844	713,509	953,335	39.521	24,122,246
		a) % diff line 2 / line 1	0.00%	N/A	2.64%	2.91%	5.23%	4.78%	N/A	5.13%	-9.82%	20.01%	-0.27%	20.33%
		b) \$ diff line 2 / line 1	0.0	N/A	11.0	0.8	85,246	75,828	5,445	81,273	(77,672)	158,945	(0.106)	4,075,556

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BUDGET YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGM WITH HOLD HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PRGM FUNDING INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	TOTAL PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
OT	MORGAN BRUSH												
	1. 1990 CURRENT LAW	15.1	N/A	1,214.5	80.4	4,763,723	4,457,091	NA	4,480,774	146,788	4,333,986	39.224	110,493,230
	2. 91 SCH FIN COMMISSION	15.1	14.9	1,224.0	81.1	4,914,469	4,689,646	16.337	4,730,207	406,613	4,323,594	39.521	109,399,912
	a) % diff line 2 / line 1	0.00%	N/A	0.78%	0.87%	3.16%	5.22%	N/A	5.57%	177.01%	-0.24%	0.76%	-0.99%
	b) \$ diff line 2 / line 1	0.0	N/A	9.5	0.7	150,745	232,555	16.337	249,433	259,825	(10,393)	0.297	(1,093,318)
OT	OTERO FOWLER												
	1. 1990 CURRENT LAW	15.1	N/A	444.0	29.4	1,741,915	1,725,557	NA	1,725,557	1,333,627	391,931	39.627	9,890,497
	2. 91 SCH FIN COMMISSION	15.1	14.9	447.0	29.6	1,793,797	1,793,797	5.445	1,799,243	1,406,710	392,533	39.521	9,932,254
	a) % diff line 2 / line 1	0.00%	N/A	0.68%	0.68%	2.98%	3.95%	N/A	4.27%	5.48%	0.15%	-0.27%	0.42%
	b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.2	51,882	68,240	5.445	73,685	73,083	602	(0.106)	41,757
OT	OTERO ROCKY FORD												
	1. 1990 CURRENT LAW	15.1	N/A	1,274.5	84.4	5,000,555	4,429,300	NA	4,429,300	3,607,098	822,201	39.627	20,748,513
	2. 91 SCH FIN COMMISSION	15.1	14.9	1,261.0	83.5	5,080,220	4,744,760	16.337	4,761,096	3,942,326	818,770	39.521	20,717,336
	a) % diff line 2 / line 1	0.00%	N/A	-1.06%	-1.07%	1.19%	7.12%	N/A	7.49%	9.29%	-0.42%	-0.27%	-0.15%
	b) \$ diff line 2 / line 1	0.0	N/A	(13.5)	(0.9)	59,664	315,460	16.337	331,796	335,228	(3,431)	(0.106)	(31,177)
OT	PHILLIPS HOLYOKE												
	1. 1990 CURRENT LAW	15.1	N/A	520.0	34.4	2,038,355	1,907,394	NA	1,907,394	837,843	1,069,551	39.510	27,070,380
	2. 91 SCH FIN COMMISSION	15.1	14.9	523.0	34.6	2,097,004	2,003,420	10.891	2,014,311	942,165	1,072,145	39.521	27,128,497
	a) % diff line 2 / line 1	0.00%	N/A	0.58%	0.58%	2.88%	5.03%	N/A	5.61%	12.45%	0.24%	0.03%	0.21%
	b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.2	58,649	96,026	10.891	106,917	104,323	2,595	0.011	58,117
OT	PROWERS HOLLY												
	1. 1990 CURRENT LAW	15.1	N/A	341.0	22.6	1,338,901	1,352,087	NA	1,352,087	902,533	449,555	40.824	11,012,020
	2. 91 SCH FIN COMMISSION	15.1	14.9	340.0	22.5	1,363,618	1,363,618	5.446	1,369,063	890,604	478,459	39.521	12,106,450
	a) % diff line 2 / line 1	0.00%	N/A	-0.29%	-0.44%	1.85%	0.85%	N/A	1.26%	-1.32%	6.43%	-3.19%	9.94%
	b) \$ diff line 2 / line 1	0.0	N/A	(1.0)	(0.1)	24,717	11,530	5.446	16,976	(11,929)	28,904	(1.303)	1,094,430
OT	RIO BLANCO RANGELY												
	1. 1990 CURRENT LAW	15.1	N/A	597.0	39.5	2,340,516	3,443,044	NA	3,484,289	39,550	3,567,635	14.602	244,325,080
	2. 91 SCH FIN COMMISSION	15.1	14.9	594.0	39.3	2,381,840	3,442,441	10.891	3,495,520	45,118	3,573,302	13.985	255,509,619
	a) % diff line 2 / line 1	0.00%	N/A	-0.50%	-0.51%	1.77%	-0.02%	N/A	0.32%	14.08%	0.16%	-4.23%	4.58%
	b) \$ diff line 2 / line 1	0.0	N/A	(3.0)	(0.2)	41,324	(603)	10.891	11,231	5,568	5,667	(0.617)	11,184,539
OT	RIO BLANCO MEEKER												
	1. 1990 CURRENT LAW	15.1	N/A	664.0	44.0	2,606,752	2,704,692	NA	2,704,692	1,345,611	1,359,081	42.704	31,825,620
	2. 91 SCH FIN COMMISSION	15.1	14.9	642.0	42.5	2,575,632	2,700,270	10.891	2,711,161	1,293,777	1,417,384	43.331	32,710,628
	a) % diff line 2 / line 1	0.00%	N/A	-3.31%	-3.41%	-1.19%	-0.16%	N/A	0.24%	-3.85%	4.29%	1.47%	2.78%
	b) \$ diff line 2 / line 1	0.0	N/A	(22.0)	(1.5)	(31,121)	(4,422)	10.891	6,469	(51,834)	58,303	0.627	885,008
OT	RIO GRANDE MONTE VISTA												
	1. 1990 CURRENT LAW	15.1	N/A	1,300.0	86.1	5,101,209	4,612,234	NA	4,653,479	3,512,926	1,140,553	39.627	28,782,220
	2. 91 SCH FIN COMMISSION	15.1	14.9	1,298.0	86.0	5,211,416	4,911,825	16.337	4,970,350	3,834,464	1,135,886	39.521	28,741,333
	a) % diff line 2 / line 1	0.00%	N/A	-0.15%	-0.12%	2.16%	6.50%	N/A	6.81%	9.15%	-0.41%	-0.27%	-0.14%
	b) \$ diff line 2 / line 1	0.0	N/A	(2.0)	(0.1)	110,207	299,591	16.337	316,871	321,537	(4,667)	(0.106)	(40,887)
OT	RIO GRANDE DEL NORTE												
	1. 1990 CURRENT LAW	15.1	N/A	611.5	40.5	2,399,524	2,399,524	NA	2,399,524	1,068,213	1,331,311	31.408	42,387,630
	2. 91 SCH FIN COMMISSION	15.1	14.9	628.0	41.6	2,520,924	2,514,218	5.445	2,519,664	1,002,146	1,517,517	31.408	48,316,269
	a) % diff line 2 / line 1	0.00%	N/A	2.70%	2.72%	5.06%	4.78%	N/A	5.01%	-6.18%	13.99%	0.00%	13.99%
	b) \$ diff line 2 / line 1	0.0	N/A	16.5	1.1	121,400	114,694	5.445	120,140	(66,067)	186,207	0.000	5,928,639

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
OT	ROUTT HAYDEN												
	1. 1990 CURRENT LAW	15.1	N/A	472.5	31.3	1,854,410	2,035,256	NA	2,035,256	98,215	1,937,041	43.163	44,877,340
	2. 91 SCH FIN COMMISSION	15.1	14.9	479.0	31.7	1,921,177	2,063,254	10,891	2,074,145	175,625	1,898,520	42.718	44,443,100
	a) % diff line 2 / line 1	0.00%	N/A	1.38%	1.28%	3.60%	1.38%	N/A	1.91%	78.82%	-1.99%	-1.03%	-0.97%
	b) \$ diff line 2 / line 1	0.0	N/A	6.5	0.4	66,766	27,998	10,891	38,889	77,410	(38,520)	(0.445)	(434,240)
OT	SAGUACHE CENTER												
	1. 1990 CURRENT LAW	15.1	N/A	600.5	39.8	2,357,878	2,188,314	NA	2,188,314	1,504,392	683,922	39.627	17,259,000
	2. 91 SCH FIN COMMISSION	15.1	14.9	610.0	40.4	2,448,252	2,322,150	5,446	2,327,595	1,631,152	696,443	39.521	17,622,108
	a) % diff line 2 / line 1	0.00%	N/A	1.58%	1.51%	3.83%	6.12%	N/A	6.36%	8.43%	1.83%	-0.27%	2.10%
	b) \$ diff line 2 / line 1	0.0	N/A	9.5	0.6	90,374	133,835	5,446	139,281	126,760	12,521	(0.106)	363,108
OT	SEDGWICK JULESBURG												
	1. 1990 CURRENT LAW	15.1	N/A	341.0	22.6	1,338,901	1,338,901	NA	1,356,463	868,045	488,419	39.627	12,325,400
	2. 91 SCH FIN COMMISSION	15.1	14.9	346.0	22.9	1,387,842	1,387,842	5,446	1,411,252	928,492	482,759	39.521	12,215,263
	a) % diff line 2 / line 1	0.00%	N/A	1.47%	1.33%	3.66%	3.66%	N/A	4.04%	6.96%	-1.16%	-0.27%	-0.89%
	b) \$ diff line 2 / line 1	0.0	N/A	5.0	0.3	48,941	48,941	5,446	54,788	60,448	(5,659)	(0.106)	(110,137)
OT	TELLER WOODLAND PARK												
	1. 1990 CURRENT LAW	15.1	N/A	2,116.5	140.2	8,306,362	7,648,461	NA	7,648,461	3,831,997	3,816,464	39.627	96,309,680
	2. 91 SCH FIN COMMISSION	15.1	14.9	2,151.0	142.5	8,635,295	8,155,919	27,228	8,183,147	4,316,703	3,866,444	39.521	97,832,641
	a) % diff line 2 / line 1	0.00%	N/A	1.63%	1.64%	3.96%	6.63%	N/A	6.99%	12.65%	1.31%	-0.27%	1.58%
	b) \$ diff line 2 / line 1	0.0	N/A	34.5	2.3	328,933	507,458	27,228	534,686	484,706	49,980	(0.106)	1,522,961
OT	WASHINGTON AKRON												
	1. 1990 CURRENT LAW	15.1	N/A	424.5	28.1	1,664,945	1,711,132	NA	1,711,132	774,520	936,612	39.476	23,726,100
	2. 91 SCH FIN COMMISSION	15.1	14.9	418.0	27.7	1,678,530	1,709,825	5,446	1,715,271	726,605	988,666	40.352	24,501,038
	a) % diff line 2 / line 1	0.00%	N/A	-1.53%	-1.42%	0.82%	-0.08%	N/A	0.24%	-6.19%	5.56%	2.22%	3.27%
	b) \$ diff line 2 / line 1	0.0	N/A	(6.5)	(0.4)	13,585	(1,307)	5,446	4,139	(47,915)	52,054	0.876	774,938
OT	WELD JOHNSTOWN												
	1. 1990 CURRENT LAW	15.1	N/A	1,123.5	74.4	4,408,075	4,406,778	NA	4,406,778	2,878,153	1,528,625	39.627	38,575,340
	2. 91 SCH FIN COMMISSION	15.1	14.9	1,137.0	75.3	4,563,221	4,563,221	16,337	4,579,557	3,018,015	1,561,542	39.521	39,511,699
	a) % diff line 2 / line 1	0.00%	N/A	1.20%	1.21%	3.52%	3.55%	N/A	3.92%	4.86%	2.15%	-0.27%	2.43%
	b) \$ diff line 2 / line 1	0.0	N/A	13.5	0.9	155,145	156,443	16,337	172,779	139,863	32,917	(0.106)	936,359
OT	WELD FORT LUPTON												
	1. 1990 CURRENT LAW	15.1	N/A	2,056.0	136.2	8,069,330	7,578,431	NA	7,655,602	4,043,048	3,612,553	39.627	91,163,940
	2. 91 SCH FIN COMMISSION	15.1	14.9	2,069.0	137.0	8,302,418	7,945,716	27,228	8,051,875	4,436,003	3,615,871	39.521	91,492,409
	a) % diff line 2 / line 1	0.00%	N/A	0.63%	0.59%	2.89%	4.85%	N/A	5.18%	9.72%	0.09%	-0.27%	0.36%
	b) \$ diff line 2 / line 1	0.0	N/A	13.0	0.8	233,088	367,284	27,228	396,273	392,955	3,318	(0.106)	328,469
OT	WELD GILCREST												
	1. 1990 CURRENT LAW	15.1	N/A	1,696.0	112.3	6,653,658	6,519,998	NA	6,608,810	2,726,339	3,882,471	39.627	97,975,390
	2. 91 SCH FIN COMMISSION	15.1	14.9	1,694.5	112.2	6,799,513	6,799,513	27,227	6,917,580	3,007,144	3,910,436	39.521	98,945,784
	a) % diff line 2 / line 1	0.00%	N/A	-0.09%	-0.09%	2.19%	4.29%	N/A	4.67%	10.30%	0.72%	-0.27%	0.99%
	b) \$ diff line 2 / line 1	0.0	N/A	(1.5)	(0.1)	145,854	279,515	27,227	308,770	280,805	27,966	(0.106)	970,394
OT	WELD EATON												
	1. 1990 CURRENT LAW	15.1	N/A	1,109.0	73.4	4,349,067	4,214,224	NA	4,214,224	2,378,859	1,835,366	39.627	46,316,040
	2. 91 SCH FIN COMMISSION	15.1	14.9	1,113.0	73.7	4,466,325	4,405,493	16,336	4,421,829	2,592,666	1,829,163	39.521	46,283,330
	a) % diff line 2 / line 1	0.00%	N/A	0.36%	0.41%	2.70%	4.54%	N/A	4.93%	8.99%	-0.34%	-0.27%	-0.07%
	b) \$ diff line 2 / line 1	0.0	N/A	4.0	0.3	117,257	191,268	16,336	207,605	213,807	(6,202)	(0.106)	(32,710)

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE 1M	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
OT	WELD	WINDSOR												
		1. 1990 CURRENT LAW	15.1	N/A	1,630.0	107.9	6,393,143	5,981,749	NA	5,981,749	2,084,430	3,897,319	39.627	98,350,090
		2. 91 SCH FIN COMMISSION	15.1	14.9	1,639.0	108.5	6,575,441	6,282,258	27,228	6,309,485	2,439,362	3,870,124	39.521	97,925,754
		a) % diff line 2 / line 1	0.00%	N/A	0.55%	0.56%	2.85%	5.02%	N/A	5.48%	17.03%	-0.70%	-0.27%	-0.43%
		b) \$ diff line 2 / line 1	0.0	N/A	9.0	0.6	182,297	300,509	27,228	327,736	354,931	(27,195)	(0.106)	(424,336)
OT	WELD	AULT-HIGHLND												
		1. 1990 CURRENT LAW	15.1	N/A	754.5	50.0	2,962,200	2,867,757	NA	2,867,757	1,664,045	1,203,712	39.627	30,376,060
		2. 91 SCH FIN COMMISSION	15.1	14.9	759.0	50.3	3,048,000	2,998,638	10,891	3,009,529	1,801,177	1,208,351	39.521	30,574,919
		a) % diff line 2 / line 1	0.00%	N/A	0.60%	0.60%	2.90%	4.56%	N/A	4.94%	8.24%	0.39%	-0.27%	0.65%
		b) \$ diff line 2 / line 1	0.0	N/A	4.5	0.3	85,800	130,881	10,891	141,772	137,132	4,639	(0.106)	198,859
OT	WELD	PLATTE VLY												
		1. 1990 CURRENT LAW	15.1	N/A	835.0	55.3	3,276,402	3,197,066	NA	3,226,470	1,178,470	2,048,000	37.932	53,991,350
		2. 91 SCH FIN COMMISSION	15.1	14.9	841.0	55.7	3,375,431	3,343,376	16,336	3,389,789	1,227,998	2,161,791	38.553	56,073,230
		a) % diff line 2 / line 1	0.00%	N/A	0.72%	0.72%	3.02%	4.58%	N/A	5.06%	4.20%	5.56%	1.64%	3.86%
		b) \$ diff line 2 / line 1	0.0	N/A	6.0	0.4	99,028	146,310	16,336	163,319	49,528	113,791	0.621	2,081,880
OT	YUMA	EAST YUMA												
		1. 1990 CURRENT LAW	15.1	N/A	925.0	61.3	3,631,650	3,558,477	NA	3,558,477	1,608,714	1,949,763	39.627	49,202,880
		2. 91 SCH FIN COMMISSION	15.1	14.9	939.0	62.2	3,769,274	3,724,306	16,336	3,740,643	1,764,311	1,976,332	39.521	50,007,132
		a) % diff line 2 / line 1	0.00%	N/A	1.51%	1.47%	3.79%	4.66%	N/A	5.12%	9.67%	1.36%	-0.27%	1.63%
		b) \$ diff line 2 / line 1	0.0	N/A	14.0	0.9	137,624	165,829	16,336	182,166	155,597	26,569	(0.106)	804,252
OT	YUMA	WEST YUMA												
		1. 1990 CURRENT LAW	15.1	N/A	969.0	64.2	3,803,554	3,841,525	NA	3,841,525	1,885,992	1,955,533	40.412	48,389,900
		2. 91 SCH FIN COMMISSION	15.1	14.9	964.0	63.8	3,866,577	3,866,577	16,337	3,882,914	1,870,945	2,011,968	39.521	50,908,834
		a) % diff line 2 / line 1	0.00%	N/A	-0.52%	-0.62%	1.66%	0.65%	N/A	1.08%	-0.80%	2.89%	-2.20%	5.21%
		b) \$ diff line 2 / line 1	0.0	N/A	(5.0)	(0.4)	63,023	25,052	16,337	41,389	(15,047)	56,435	(0.891)	2,518,934
R	ADAMS	STRASBURG												
		1. 1990 CURRENT LAW	12.8	N/A	413.0	32.3	1,845,963	1,845,963	NA	1,845,963	1,078,037	767,926	39.627	19,378,870
		2. 91 SCH FIN COMMISSION	12.8	12.7	416.0	32.5	1,901,023	1,901,023	5,293	1,906,315	1,144,123	762,192	39.521	19,285,753
		a) % diff line 2 / line 1	0.00%	N/A	0.73%	0.62%	2.98%	2.98%	N/A	3.27%	6.13%	-0.75%	-0.27%	-0.48%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.2	55,059	55,059	5,293	60,352	66,086	(5,734)	(0.106)	(93,117)
R	ALAMOSA	SANGRE DECRISTO												
		1. 1990 CURRENT LAW	11.7	N/A	272.5	23.2	1,310,609	1,128,847	NA	1,128,847	733,633	395,214	36.425	10,850,070
		2. 91 SCH FIN COMMISSION	11.7	11.6	272.0	23.2	1,341,129	1,234,988	0	1,234,988	816,520	418,468	37.912	11,037,876
		a) % diff line 2 / line 1	-0.16%	N/A	-0.18%	0.00%	2.33%	9.40%	N/A	9.40%	11.30%	5.88%	4.08%	1.73%
		b) \$ diff line 2 / line 1	(0.0)	N/A	(0.5)	0.0	30,520	106,141	0	106,141	82,887	23,254	1.487	187,806
R	ARAPAHOE	DEER TRAIL												
		1. 1990 CURRENT LAW	7.9	N/A	174.5	22.0	1,183,926	1,055,678	NA	1,055,678	474,486	581,192	43.706	13,297,760
		2. 91 SCH FIN COMMISSION	8.1	8.0	179.0	22.0	1,215,854	1,138,046	5,114	1,143,161	619,247	523,914	39.706	13,194,830
		a) % diff line 2 / line 1	2.19%	N/A	2.58%	0.00%	2.70%	7.80%	N/A	8.29%	30,51%	-9.86%	-9.15%	-0.77%
		b) \$ diff line 2 / line 1	0.2	N/A	4.5	0.0	31,928	82,369	5,114	87,483	144,761	(57,278)	(4.000)	(102,930)
R	ARAPAHOE	BYERS												
		1. 1990 CURRENT LAW	12.8	N/A	328.0	25.6	1,463,341	1,463,341	NA	1,463,341	742,777	720,564	39.627	18,183,670
		2. 91 SCH FIN COMMISSION	12.8	12.7	339.0	26.5	1,549,978	1,533,976	5,293	1,539,269	822,015	717,254	39.521	18,148,678
		a) % diff line 2 / line 1	0.00%	N/A	3.35%	3.52%	5.92%	4.83%	N/A	5.19%	10.67%	-0.46%	-0.27%	-0.19%
		b) \$ diff line 2 / line 1	0.0	N/A	11.0	0.9	86,637	70,635	5,293	75,928	79,238	(3,310)	(0.106)	(34,992)

GOLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PSBM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
R	BACA WALSH												
	1. 1990 CURRENT LAW	11.9	N/A	275.5	23.2	1,312,477	1,312,477	NA	566,675	745,802	39.627	18,820,560	
	2. 91 SCH FIN COMMISSION	12.1	12.0	282.0	23.3	1,352,657	1,352,657	5,266	614,707	743,216	39.521	18,805,593	
	a) % diff line 2 / line 1	2.12%	N/A	2.36%	0.43%	3.06%	3.06%	N/A	8.48%	-0.35%	-0.27%	-0.08%	
	b) \$ diff line 2 / line 1	0.3	N/A	6.5	0.1	40,180	40,180	5,266	45,446	(2,586)	(0.106)	(14,967)	
R	BENT MCCLAVE												
	1. 1990 CURRENT LAW	7.4	N/A	160.5	21.7	1,158,801	961,665	NA	641,053	320,612	39.627	8,090,750	
	2. 91 SCH FIN COMMISSION	7.2	7.1	155.0	21.5	1,172,726	1,067,196	5,079	746,153	326,121	39.521	8,251,843	
	a) % diff line 2 / line 1	-2.87%	N/A	-3.43%	-0.92%	1.20%	10.97%	N/A	16.40%	1.72%	-0.27%	1.99%	
	b) \$ diff line 2 / line 1	(0.2)	N/A	(5.5)	(0.2)	13,925	105,531	5,075	110,610	5,509	(0.106)	161,093	
R	CONEJOS WORTH CONEJOS												
	1. 1990 CURRENT LAW	12.8	N/A	1,101.0	86.0	4,915,536	4,187,786	NA	3,674,097	513,689	39.627	12,963,110	
	2. 91 SCH FIN COMMISSION	12.8	12.7	1,112.0	86.9	5,082,903	4,640,129	10,585	4,123,622	527,092	39.521	13,337,017	
	a) % diff line 2 / line 1	0.00%	N/A	1.00%	1.05%	3.40%	10.80%	N/A	12.23%	2.61%	-0.27%	2.88%	
	b) \$ diff line 2 / line 1	0.0	N/A	11.0	0.9	167,367	452,343	10,585	462,928	13,403	(0.106)	373,907	
R	CONEJOS SANFORD												
	1. 1990 CURRENT LAW	12.8	N/A	335.0	26.2	1,497,344	1,247,781	NA	1,112,537	135,244	37.923	3,566,270	
	2. 91 SCH FIN COMMISSION	12.8	12.7	337.0	26.3	1,538,523	1,394,022	5,292	1,257,531	141,783	39.521	3,587,536	
	a) % diff line 2 / line 1	0.00%	N/A	0.60%	0.38%	2.75%	11.72%	N/A	13.03%	4.84%	4.21%	0.60%	
	b) \$ diff line 2 / line 1	0.0	N/A	2.0	0.1	41,179	146,241	5,292	151,533	6,539	1.598	21,266	
R	COSTILLA SIERRA GRANDE												
	1. 1990 CURRENT LAW	12.8	N/A	301.0	23.5	1,343,261	1,391,899	NA	97,975	1,293,923	41.175	31,424,970	
	2. 91 SCH FIN COMMISSION	12.8	12.7	306.0	23.9	1,398,018	1,415,020	5,293	1,420,312	1,284,962	40.051	32,083,148	
	a) % diff line 2 / line 1	0.00%	N/A	1.66%	1.70%	4.08%	1.66%	N/A	38.15%	-0.69%	-2.73%	2.09%	
	b) \$ diff line 2 / line 1	0.0	N/A	5.0	0.4	54,757	23,121	5,293	28,414	(8,961)	(1.124)	658,178	
R	COSTILLA CENTENNIAL												
	1. 1990 CURRENT LAW	12.8	N/A	368.0	28.8	1,645,830	1,725,792	NA	902,869	822,923	43.892	18,748,819	
	2. 91 SCH FIN COMMISSION	12.8	12.7	367.0	28.7	1,678,593	1,725,563	0	939,495	786,069	42.033	18,701,226	
	a) % diff line 2 / line 1	0.00%	N/A	-0.27%	-0.35%	1.99%	-0.01%	N/A	4.06%	-4.46%	-4.24%	-0.25%	
	b) \$ diff line 2 / line 1	0.0	N/A	(1.0)	(0.1)	32,762	(229)	0	36,626	(36,855)	(1.859)	(47,593)	
R	CUSTER WESTCLIFFE												
	1. 1990 CURRENT LAW	12.7	N/A	298.5	23.4	1,336,772	1,235,830	NA	143,309	1,092,521	36.553	29,888,680	
	2. 91 SCH FIN COMMISSION	12.6	12.5	296.0	23.4	1,366,528	1,301,179	5,287	1,306,465	1,162,761	39.105	29,734,342	
	a) % diff line 2 / line 1	-0.76%	N/A	-0.84%	0.00%	2.23%	5.29%	N/A	0.28%	6.43%	6.98%	-0.52%	
	b) \$ diff line 2 / line 1	(0.1)	N/A	(2.5)	0.0	29,756	65,349	5,287	70,636	70,241	2.552	(154,338)	
R	DOLORES DOLORES												
	1. 1990 CURRENT LAW	12.8	N/A	330.0	25.8	1,474,532	1,521,510	NA	665,612	855,898	40.810	20,972,760	
	2. 91 SCH FIN COMMISSION	12.8	12.7	320.0	25.0	1,462,325	1,519,220	5,293	591,229	933,283	42.087	22,175,100	
	a) % diff line 2 / line 1	0.00%	N/A	-3.03%	-3.10%	-0.83%	-0.15%	N/A	-11.19%	9.04%	3.13%	5.73%	
	b) \$ diff line 2 / line 1	0.0	N/A	(10.0)	(0.8)	(12,207)	(2,290)	5,293	(74,383)	77,385	1.277	1,202,340	
R	EL PASO CALHAN												
	1. 1990 CURRENT LAW	12.4	N/A	290.0	23.4	1,331,658	1,378,540	NA	1,015,240	363,300	40.810	8,902,230	
	2. 91 SCH FIN COMMISSION	12.7	12.6	297.0	23.4	1,367,135	1,411,815	5,288	1,005,601	411,502	40.810	10,083,363	
	a) % diff line 2 / line 1	2.18%	N/A	2.41%	0.00%	2.66%	2.41%	N/A	-0.95%	13.27%	0.00%	13.27%	
	b) \$ diff line 2 / line 1	0.3	N/A	7.0	0.0	35,477	33,275	5,288	(9,639)	48,202	0.000	1,181,133	

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BGET YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PRGM FUNDING INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	TOTAL PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
R	EL PASO ELLICOTT												
	1. 1990 CURRENT LAW	12.8	N/A	445.5	34.8	1,989,068	1,891,464	NA	1,891,464	1,431,323	460,141	39.627	11,611,800
	2. 91 SCH FIN COMMISSION	12.8	12.7	459.0	35.9	2,099,673	2,001,441	5.293	2,006,733	1,443,399	563,334	39.521	14,254,038
	a) % diff line 2 / line 1	0.00%	N/A	3.03%	3.16%	5.56%	5.81%	N/A	6.09%	0.84%	22.43%	-0.27%	22.75%
	b) \$ diff line 2 / line 1	0.0	N/A	13.5	1.1	110,604	109,977	5.293	115,269	12,076	103,193	(0.106)	2,642,238
R	EL PASO PEYTON												
	1. 1990 CURRENT LAW	12.5	N/A	291.0	23.4	1,332,265	1,326,762	NA	1,326,762	884,415	442,347	39.627	11,162,770
	2. 91 SCH FIN COMMISSION	12.8	12.7	302.0	23.6	1,380,400	1,380,400	5.292	1,385,693	840,804	544,888	39.521	13,787,310
	a) % diff line 2 / line 1	2.79%	N/A	3.78%	0.85%	3.61%	4.04%	N/A	4.44%	-4.93%	23.18%	-0.27%	23.51%
	b) \$ diff line 2 / line 1	0.3	N/A	11.0	0.2	48,135	53,638	5.292	58,931	(43,611)	102,541	(0.106)	2,624,540
R	ELBERT KIOWA												
	1. 1990 CURRENT LAW	9.0	N/A	201.0	22.4	1,222,757	1,049,139	NA	1,049,139	590,499	458,639	39.627	11,573,910
	2. 91 SCH FIN COMMISSION	9.6	9.5	218.0	22.6	1,274,243	1,169,913	5.172	1,175,085	716,204	458,880	39.521	11,611,049
	a) % diff line 2 / line 1	7.32%	N/A	8.46%	0.89%	4.21%	11.51%	N/A	12.00%	21.29%	0.05%	-0.27%	0.32%
	b) \$ diff line 2 / line 1	0.7	N/A	17.0	0.2	51,486	120,774	5.172	125,946	125,705	241	(0.106)	37,139
R	ELBERT BIG SANDY												
	1. 1990 CURRENT LAW	10.7	N/A	246.0	23.0	1,283,469	1,196,411	NA	1,196,411	825,336	371,076	39.627	9,364,210
	2. 91 SCH FIN COMMISSION	11.0	10.9	254.0	23.0	1,319,112	1,261,460	5.225	1,266,685	889,194	377,491	39.521	9,551,659
	a) % diff line 2 / line 1	2.89%	N/A	3.25%	0.00%	2.78%	5.44%	N/A	5.87%	7.74%	1.73%	-0.27%	2.00%
	b) \$ diff line 2 / line 1	0.3	N/A	8.0	0.0	35,643	65,049	5.225	70,274	63,858	6,416	(0.106)	187,449
R	FREMONT COTOVAXI												
	1. 1990 CURRENT LAW	9.9	N/A	225.0	22.7	1,254,325	1,114,822	NA	1,114,822	435,878	678,943	39.627	17,133,350
	2. 91 SCH FIN COMMISSION	10.1	10.0	231.0	22.8	1,293,459	1,206,996	5.191	1,212,187	515,167	697,020	39.521	17,636,704
	a) % diff line 2 / line 1	2.34%	N/A	2.67%	0.44%	3.12%	8.27%	N/A	8.73%	18.19%	2.66%	-0.27%	2.94%
	b) \$ diff line 2 / line 1	0.2	N/A	6.0	0.1	39,134	92,174	5.191	97,365	79,288	18,077	(0.106)	503,354
R	GARFIELD PARACHUTE												
	1. 1990 CURRENT LAW	12.8	N/A	412.5	32.2	1,840,582	1,845,849	NA	1,845,849	26,904	1,897,478	26.143	72,580,710
	2. 91 SCH FIN COMMISSION	12.8	12.7	409.0	32.0	1,871,515	1,871,515	0	1,871,515	30,589	1,919,517	27.868	68,878,891
	a) % diff line 2 / line 1	0.00%	N/A	-0.85%	-0.62%	1.68%	1.39%	N/A	1.57%	13.70%	1.16%	6.60%	-5.10%
	b) \$ diff line 2 / line 1	0.0	N/A	(3.5)	(0.2)	30,933	25,666	0	25,666	3,685	22,039	1.725	(3,701,819)
R	GILPIN GILPIN												
	1. 1990 CURRENT LAW	12.8	N/A	329.0	25.7	1,468,937	1,515,888	NA	1,515,888	657,242	858,646	41.695	20,593,490
	2. 91 SCH FIN COMMISSION	12.8	12.7	335.0	26.2	1,532,360	1,543,533	5.293	1,548,826	703,123	845,703	40.050	21,116,175
	a) % diff line 2 / line 1	0.00%	N/A	1.82%	1.95%	4.32%	1.82%	N/A	2.17%	6.98%	-1.51%	-3.95%	2.54%
	b) \$ diff line 2 / line 1	0.0	N/A	6.0	0.5	63,423	27,645	5.293	32,938	45,881	(12,943)	(1.645)	522,685
R	HUERFANO LA VETA												
	1. 1990 CURRENT LAW	10.0	N/A	228.5	22.8	1,261,737	1,111,602	NA	1,111,602	375,096	736,506	39.627	18,585,976
	2. 91 SCH FIN COMMISSION	10.1	10.0	229.0	22.8	1,292,106	1,202,093	0	1,202,093	466,050	736,042	39.521	18,624,084
	a) % diff line 2 / line 1	0.19%	N/A	0.22%	0.00%	2.41%	8.14%	N/A	8.14%	24.25%	-0.06%	-0.27%	0.21%
	b) \$ diff line 2 / line 1	0.0	N/A	0.5	0.0	30,369	90,490	0	90,490	90,954	(464)	(0.106)	38,108
R	JACKSON NORTH PARK												
	1. 1990 CURRENT LAW	12.6	N/A	294.0	23.4	1,334,076	1,332,639	NA	1,349,842	504,343	845,500	39.627	21,336,450
	2. 91 SCH FIN COMMISSION	12.5	12.4	291.0	23.4	1,363,482	1,363,482	0	1,381,081	497,176	883,905	39.521	22,365,445
	a) % diff line 2 / line 1	-0.92%	N/A	-1.02%	0.00%	2.20%	2.31%	N/A	2.31%	-1.42%	4.54%	-0.27%	4.82%
	b) \$ diff line 2 / line 1	(0.1)	N/A	(3.0)	0.0	29,406	30,842	0	31,238	(7,167)	38,405	(0.106)	1,028,995

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BUDGET YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGM WITH HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PGM INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	TOTAL PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
R	KIOWA LEADS												
	1. 1990 CURRENT LAW	12.1	N/A	283.0	23.3	1,322,242	1,322,242	NA	1,322,242	617,601	704,641	39.627	17,781,842
	2. 91 SCH FIN COMMISSION	12.3	12.2	287.0	23.3	1,355,749	1,355,749	5.273	1,361,022	660,053	700,968	39.521	17,736,608
	a) % diff line 2 / line 1	1.27%	N/A	1.41%	0.00%	2.53%	2.53%	N/A	2.93%	6.87%	-0.52%	-0.27%	-0.25%
	b) \$ diff line 2 / line 1	0.2	N/A	4.0	0.0	33,506	33,506	5.273	38,780	42,452	(3,673)	(0.106)	(45,234)
R	KIT CARSON STRATTON												
	1. 1990 CURRENT LAW	11.3	N/A	260.0	23.1	1,297,601	1,119,223	NA	1,141,918	709,268	432,650	34.996	12,362,840
	2. 91 SCH FIN COMMISSION	11.3	11.2	262.0	23.1	1,329,516	1,225,285	5.237	1,253,755	779,170	474,585	34.996	13,561,131
	a) % diff line 2 / line 1	0.69%	N/A	0.77%	0.00%	2.46%	9.48%	N/A	9.79%	9.86%	9.69%	0.00%	9.69%
	b) \$ diff line 2 / line 1	0.1	N/A	2.0	0.0	31,915	106,061	5.237	111,837	69,902	41,935	0.000	1,198,291
R	KIT CARSON ARRIBA-FLAGLER												
	1. 1990 CURRENT LAW	10.3	N/A	234.5	22.8	1,265,739	1,115,185	NA	1,115,185	545,561	569,625	39.627	14,374,660
	2. 91 SCH FIN COMMISSION	10.5	10.4	240.0	22.9	1,304,687	1,212,525	0	1,212,525	629,889	582,636	39.521	14,742,441
	a) % diff line 2 / line 1	2.07%	N/A	2.35%	0.44%	3.08%	8.73%	N/A	8.73%	15.46%	2.28%	-0.27%	2.56%
	b) \$ diff line 2 / line 1	0.2	N/A	5.5	0.1	38,948	97,339	0	97,339	84,328	13,011	(0.106)	367,781
R	LA PLATA BAYFIELD												
	1. 1990 CURRENT LAW	12.8	N/A	726.5	56.8	3,246,252	2,790,156	NA	2,790,156	1,285,091	1,505,065	39.627	37,980,790
	2. 91 SCH FIN COMMISSION	12.8	12.7	739.0	57.7	3,375,238	3,088,134	5.292	3,093,427	1,561,679	1,531,748	39.521	38,757,824
	a) % diff line 2 / line 1	0.00%	N/A	1.72%	1.58%	3.97%	10.68%	N/A	10.87%	21.52%	1.77%	-0.27%	2.05%
	b) \$ diff line 2 / line 1	0.0	N/A	12.5	0.9	128,985	297,978	5.292	303,271	276,588	26,683	(0.106)	777,034
R	LA PLATA IGMACIO												
	1. 1990 CURRENT LAW	12.8	N/A	915.5	71.5	4,086,811	3,424,374	NA	3,424,374	1,927,331	1,497,043	35.027	42,739,700
	2. 91 SCH FIN COMMISSION	12.8	12.7	912.0	71.3	4,170,273	3,797,323	5.293	3,802,616	2,220,521	1,582,095	35.768	44,232,143
	a) % diff line 2 / line 1	0.00%	N/A	-0.38%	-0.28%	2.04%	10.88%	N/A	11.05%	15.21%	5.68%	2.12%	3.49%
	b) \$ diff line 2 / line 1	0.0	N/A	(3.5)	(0.2)	83,462	372,949	5.293	378,242	293,190	85,052	0.741	1,492,443
R	LAS ANIMAS AGUILAR												
	1. 1990 CURRENT LAW	7.7	N/A	167.5	21.8	1,168,890	1,000,793	NA	1,000,793	645,113	355,680	39.627	8,975,700
	2. 91 SCH FIN COMMISSION	8.0	7.9	175.0	22.0	1,212,946	1,110,688	0	1,110,688	746,458	364,230	39.521	9,216,112
	a) % diff line 2 / line 1	3.78%	N/A	4.48%	0.92%	3.77%	10.98%	N/A	10.98%	15.71%	2.40%	-0.27%	2.68%
	b) \$ diff line 2 / line 1	0.3	N/A	7.5	0.2	44,055	109,895	0	109,895	101,345	8,550	(0.106)	240,412
R	LAS ANIMAS PRIMERO												
	1. 1990 CURRENT LAW	7.8	N/A	169.5	21.9	1,175,321	983,537	NA	983,537	483,298	500,239	37.669	13,279,870
	2. 91 SCH FIN COMMISSION	7.8	7.7	171.0	21.9	1,204,917	1,094,995	5.102	1,100,097	551,732	548,365	37.669	14,557,454
	a) % diff line 2 / line 1	0.75%	N/A	0.88%	0.00%	2.52%	11.33%	N/A	11.85%	14.16%	9.62%	0.00%	9.62%
	b) \$ diff line 2 / line 1	0.1	N/A	1.5	0.0	29,596	111,457	5.102	116,560	68,434	48,125	0.000	1,277,584
R	LAS ANIMAS HOEHNE												
	1. 1990 CURRENT LAW	12.2	N/A	284.0	23.3	1,322,853	1,234,949	NA	1,234,949	727,700	507,249	39.627	12,800,590
	2. 91 SCH FIN COMMISSION	12.5	12.4	292.0	23.4	1,364,095	1,303,040	0	1,303,040	784,246	518,794	39.521	13,127,035
	a) % diff line 2 / line 1	2.54%	N/A	2.82%	0.43%	3.12%	5.51%	N/A	5.51%	7.77%	2.28%	-0.27%	2.55%
	b) \$ diff line 2 / line 1	0.3	N/A	8.0	0.1	41,241	68,091	0	68,091	56,546	11,545	(0.106)	326,445
R	LINCOLN GENOVA-HUGO												
	1. 1990 CURRENT LAW	9.7	N/A	219.0	22.7	1,250,264	1,157,956	NA	1,157,956	589,906	568,050	39.627	14,334,920
	2. 91 SCH FIN COMMISSION	10.1	10.0	229.0	22.8	1,292,106	1,229,802	0	1,229,802	528,677	701,125	39.521	17,740,569
	a) % diff line 2 / line 1	4.00%	N/A	4.57%	0.44%	3.35%	6.20%	N/A	6.20%	-10.38%	23.43%	-0.27%	23.76%
	b) \$ diff line 2 / line 1	0.4	N/A	10.0	0.1	41,842	71,846	0	71,846	(61,229)	133,075	(0.106)	3,405,649

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM FUNDING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
R	LOGAN	BUFFALO												
		1. 1990 CURRENT LAW	9.0	N/A	203.0	22.4	1,224,149	1,030,276	NA	1,030,276	697,841	332,435	39.627	8,389,100
		2. 91 SCH FIN COMMISSION	9.1	9.0	204.0	22.4	1,254,204	1,142,732	10,302	1,153,034	811,223	341,812	39.521	8,648,863
		a) % diff line 2 / line 1	0.43%	N/A	0.49%	0.00%	2.46%	10.92%	N/A	11.92%	16.25%	2.82%	-0.27%	3.10%
		b) \$ diff line 2 / line 1	0.0	N/A	1.0	0.0	30,056	112,456	10,302	122,758	113,382	9,377	(0.106)	259,763
SAD	LOGAN	FRENCHMAN												
		1. 1990 CURRENT LAW	7.0	N/A	147.0	21.0	1,114,827	900,275	NA	900,275	603,869	296,405	39.627	7,479,880
		2. 91 SCH FIN COMMISSION	7.1	7.0	153.0	21.5	1,171,233	1,038,887	5,076	1,043,963	740,613	303,350	39.521	7,675,661
		a) % diff line 2 / line 1	1.67%	N/A	4.08%	2.38%	5.06%	15.40%	N/A	15.96%	22.64%	2.34%	-0.27%	2.62%
		b) \$ diff line 2 / line 1	0.1	N/A	6.0	0.5	56,406	138,613	5,076	143,689	136,744	6,945	(0.106)	195,781
R	MESA	PLATEAU												
		1. 1990 CURRENT LAW	12.8	N/A	501.0	39.1	2,235,038	2,068,213	NA	2,068,213	1,433,383	634,830	39.627	16,020,130
		2. 91 SCH FIN COMMISSION	12.8	12.7	523.0	40.9	2,392,138	2,239,745	0	2,239,745	1,609,802	629,944	39.521	15,939,466
		a) % diff line 2 / line 1	0.00%	N/A	4.39%	4.60%	7.03%	8.29%	N/A	8.29%	12.31%	-0.77%	-0.27%	-0.50%
		b) \$ diff line 2 / line 1	0.0	N/A	22.0	1.8	157,100	171,532	0	171,532	176,418	(4,886)	(0.106)	(80,664)
R	MONTEZUMA	MANCOS												
		1. 1990 CURRENT LAW	12.8	N/A	459.5	35.9	2,051,906	1,790,904	NA	1,790,904	1,280,960	509,944	37.428	13,624,659
		2. 91 SCH FIN COMMISSION	12.8	12.7	464.0	36.3	2,123,018	1,958,918	0	1,958,918	1,406,875	552,043	37.428	14,749,466
		a) % diff line 2 / line 1	0.00%	N/A	0.98%	1.11%	3.47%	9.38%	N/A	9.38%	9.83%	8.26%	0.00%	8.26%
		b) \$ diff line 2 / line 1	0.0	N/A	4.5	0.4	71,111	168,014	0	168,014	125,915	42,099	0.000	1,124,807
R	MONTEZUMA	DOLORES												
		1. 1990 CURRENT LAW	12.8	N/A	508.0	39.7	2,269,041	1,989,553	NA	1,989,553	1,318,234	671,320	39.627	16,940,966
		2. 91 SCH FIN COMMISSION	12.8	12.7	514.0	40.2	2,351,175	2,172,974	0	2,172,974	1,482,019	690,955	39.521	17,483,234
		a) % diff line 2 / line 1	0.00%	N/A	1.18%	1.26%	3.62%	9.22%	N/A	9.22%	12.42%	2.92%	-0.27%	3.20%
		b) \$ diff line 2 / line 1	0.0	N/A	6.0	0.5	82,134	183,421	0	183,421	163,786	19,635	(0.106)	542,268
R	MONTROSE	WEST END												
		1. 1990 CURRENT LAW	12.8	N/A	380.5	29.7	1,697,691	1,563,394	NA	1,575,014	774,606	800,408	28.895	27,700,560
		2. 91 SCH FIN COMMISSION	12.8	12.7	390.0	30.5	1,783,863	1,677,761	5,293	1,694,943	795,921	899,022	28.895	31,113,408
		a) % diff line 2 / line 1	0.00%	N/A	2.50%	2.69%	5.08%	7.32%	N/A	7.61%	2.75%	12.32%	0.00%	12.32%
		b) \$ diff line 2 / line 1	0.0	N/A	9.5	0.8	86,172	114,367	5,293	119,930	21,315	98,614	0.000	3,412,848
R	MORGAN	WIGGINS												
		1. 1990 CURRENT LAW	12.8	N/A	394.0	30.8	1,760,314	1,564,538	NA	1,564,538	737,793	826,746	39.627	20,863,190
		2. 91 SCH FIN COMMISSION	12.8	12.7	397.0	31.0	1,813,370	1,690,259	5,293	1,695,552	869,940	825,611	39.521	20,890,445
		a) % diff line 2 / line 1	0.00%	N/A	0.76%	0.65%	3.01%	8.04%	N/A	8.37%	17.91%	-0.14%	-0.27%	0.13%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.2	53,056	125,721	5,293	131,013	132,148	(1,134)	(0.106)	27,255
R	OTERO	SWINK												
		1. 1990 CURRENT LAW	12.8	N/A	315.5	24.6	1,406,313	1,174,345	NA	1,174,345	968,619	205,726	39.627	5,191,567
		2. 91 SCH FIN COMMISSION	12.8	12.7	314.0	24.5	1,433,253	1,303,799	0	1,303,799	1,097,221	206,578	39.521	5,227,037
		a) % diff line 2 / line 1	0.00%	N/A	-0.48%	-0.41%	1.92%	11.02%	N/A	11.02%	13.28%	0.41%	-0.27%	0.68%
		b) \$ diff line 2 / line 1	0.0	N/A	(1.5)	(0.1)	26,940	129,454	0	129,454	128,602	852	(0.106)	35,470
R	OTERO	MANZANOLA												
		1. 1990 CURRENT LAW	11.4	N/A	264.5	23.1	1,300,459	1,086,011	NA	1,086,011	957,726	128,285	39.627	3,237,323
		2. 91 SCH FIN COMMISSION	11.8	11.7	273.0	23.2	1,341,762	1,217,720	5,253	1,222,973	1,094,028	128,944	39.521	3,262,680
		a) % diff line 2 / line 1	2.88%	N/A	3.21%	0.43%	3.18%	12.13%	N/A	12.61%	14.23%	0.51%	-0.27%	0.78%
		b) \$ diff line 2 / line 1	0.3	N/A	8.5	0.1	41,303	131,709	5,253	136,962	136,303	659	(0.106)	25,357

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BGT YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PGRM FUNDING INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	TOTAL PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
R	OTERO CHERAW	8.3	N/A	183.5	22.1	1,195,381	916,005	NA	916,005	808,396	107,608	39.627	2,715,532
	1. 1990 CURRENT LAW	8.3	N/A	183.0	22.1	1,223,864	1,069,934	5,120	1,075,055	963,939	111,115	39.521	2,811,551
	2. 91 SCH FIN COMMISSION	-0.23% (0.0)	N/A	-0.27% (0.5)	0.00%	28,483	16,800%	N/A	17,360%	19,240%	3,260%	-0.27% (0.106)	3,540%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	OURAY RIDGWAY	8.9	N/A	200.0	22.4	1,222,058	1,038,154	NA	1,038,154	507,852	530,301	38.666	13,714,930
	1. 1990 CURRENT LAW	8.9	N/A	200.0	22.4	1,251,391	1,144,772	0	1,144,772	588,052	556,720	39.521	14,086,685
	2. 91 SCH FIN COMMISSION	0.00%	N/A	0.00%	0.00%	29,333	10,270%	N/A	10,270%	15,790%	4,980%	2.21%	2,710%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	OURAY	8.3	N/A	182.5	22.1	1,194,666	946,726	NA	946,726	352,135	594,591	39.627	15,004,690
	1. 1990 CURRENT LAW	8.3	N/A	184.0	22.1	1,224,584	1,086,411	5,122	1,091,532	490,107	601,425	39.521	15,217,864
	2. 91 SCH FIN COMMISSION	0.70%	N/A	0.82%	0.00%	29,918	14,750%	N/A	15,300%	39,180%	1,150%	-0.27% (0.106)	1,420%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	PARK PLATTE CANYON	12.8	N/A	1,060.5	82.9	4,738,000	4,198,644	NA	4,198,644	2,650,836	1,547,808	39.627	39,059,430
	1. 1990 CURRENT LAW	12.8	N/A	1,069.0	83.5	4,884,253	4,545,146	10,585	4,555,731	3,023,201	1,532,530	39.521	38,777,615
	2. 91 SCH FIN COMMISSION	0.00%	N/A	0.80%	0.72%	146,252	346,502	10,585	8,500%	14,050%	-0.99%	-0.27% (0.106)	-0.72%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	PARK PARK	12.8	N/A	394.0	30.8	1,760,314	2,293,133	NA	2,293,133	25,706	2,344,561	30.791	76,144,350
	1. 1990 CURRENT LAW	12.8	N/A	397.0	31.0	1,813,370	2,310,593	5,293	2,315,886	29,700	2,447,288	32.159	76,099,639
	2. 91 SCH FIN COMMISSION	0.00%	N/A	0.76%	0.65%	53,056	17,460	N/A	0.99%	15,540%	4,380%	4.44%	-0.06%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	PHILLIPS HAXTUN	12.0	N/A	279.0	23.3	1,319,778	1,338,093	NA	1,338,093	701,585	636,508	40.801	15,600,300
	1. 1990 CURRENT LAW	12.3	N/A	287.0	23.3	1,355,749	1,376,461	5,273	1,381,734	740,949	640,785	40.841	15,689,747
	2. 91 SCH FIN COMMISSION	2.58%	N/A	2.87%	0.00%	35,970	38,368	N/A	3,260%	5,610%	0,670%	0.10%	0,570%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	PROMERS WILEY	12.1	N/A	282.5	23.3	1,321,934	1,196,494	NA	1,196,494	820,956	375,538	39.627	9,476,880
	1. 1990 CURRENT LAW	12.1	N/A	283.0	23.3	1,353,278	1,275,109	0	1,275,109	868,667	406,442	39.521	10,284,203
	2. 91 SCH FIN COMMISSION	0.16%	N/A	0.18%	0.00%	31,345	78,615	N/A	6,570%	5,810%	8,230%	-0.27% (0.106)	8,520%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	PROMERS GRANADA	10.9	N/A	251.5	23.0	1,287,043	1,112,454	NA	1,112,454	863,308	249,146	32.188	7,740,350
	1. 1990 CURRENT LAW	10.9	N/A	251.0	23.0	1,317,156	1,214,805	5,220	1,220,026	960,463	269,563	32.188	8,374,640
	2. 91 SCH FIN COMMISSION	-0.18% (0.0)	N/A	-0.20% (0.5)	0.00%	30,113	102,351	N/A	9,670%	10,100%	8,190%	0.00%	8,190%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												
R	RIO GRANDE SARGENT	12.8	N/A	391.5	30.6	1,748,909	1,710,144	NA	1,710,144	991,663	718,481	39.627	18,131,090
	1. 1990 CURRENT LAW	12.8	N/A	382.0	29.8	1,743,335	1,743,335	5,292	1,748,628	1,033,030	715,598	39.521	18,106,773
	2. 91 SCH FIN COMMISSION	0.00%	N/A	-2.43% (9.5)	-2.61% (0.8)	(5,574)	33,191	N/A	2,250%	-4,170%	-0,400%	-0.27% (0.106)	-0,130%
	a) % diff line 2 / line 1												
	b) \$ diff line 2 / line 1												

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY DISTRICT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		4-12 FUNDING RATIO	K-3 FUNDING RATIO	ENROLL COUNT FOR BGD YEAR	NO. OF INSTRUCT UNITS	FORMULA TOTAL PROGRAM FUNDING	TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	K-3 RATIO REDUCTION FUNDING	GRAND TOTAL PGRM FUNDING INCL PRESCHL & RATIO REDUC	STATE EQUALIZATION SUPPORT	PROPERTY TAX	TOTAL MILL LEVY	TOTAL ASSESSED VALUE
R	ROUTT SOUTH ROUTT												
	1. 1990 CURRENT LAW	12.8	N/A	349.0	27.3	1,560,181	1,757,844	NA	1,757,844	504,661	1,253,184	47.048	26,636,280
	2. 91 SCH FIN COMMISSION	12.8	12.7	337.0	26.3	1,538,523	1,755,096	5.292	1,760,389	439,999	1,320,389	47.275	27,929,972
	a) % diff line 2 / line 1	0.00%	N/A	-3.44%	-3.66%	-1.39%	-0.15%	N/A	0.14%	-12.81%	5.36%	0.48%	4.86%
	b) \$ diff line 2 / line 1	0.0	N/A	(12.0)	(1.0)	(21,659)	(2,748)	5.292	2,544	(64,661)	67,206	0.227	1,293,692
R	SAGUACHE MTN VALLEY												
	1. 1990 CURRENT LAW	9.0	N/A	203.0	22.4	1,224,149	965,202	NA	965,202	629,110	336,093	36.843	9,122,290
	2. 91 SCH FIN COMMISSION	8.9	8.8	199.0	22.4	1,250,684	1,107,943	0	1,107,943	737,810	370,133	36.843	10,046,223
	a) % diff line 2 / line 1	-1.71%	N/A	-1.97%	0.00%	2.17%	14.79%	N/A	14.79%	17.28%	10.13%	0.00%	10.13%
	b) \$ diff line 2 / line 1	(0.2)	N/A	(4.0)	0.0	26,535	142,741	0	142,741	108,700	34,040	0.000	923,933
R	SAN JUAN SILVERTON												
	1. 1990 CURRENT LAW	7.1	N/A	153.0	21.5	1,143,351	989,670	NA	989,670	287,909	701,761	37.193	18,868,090
	2. 91 SCH FIN COMMISSION	7.4	7.3	161.0	21.7	1,187,355	1,092,652	5.088	1,097,740	345,920	751,819	37.193	20,214,004
	a) % diff line 2 / line 1	4.35%	N/A	5.23%	0.93%	3.85%	10.41%	N/A	10.92%	20.15%	7.13%	0.00%	7.13%
	b) \$ diff line 2 / line 1	0.3	N/A	8.0	0.2	44,004	102,982	5.088	108,070	58,012	50,059	0.000	1,345,914
R	SAN MIGUEL NORMOOD												
	1. 1990 CURRENT LAW	11.8	N/A	274.5	23.2	1,311,855	1,322,600	NA	1,322,600	926,349	396,251	40.732	9,728,250
	2. 91 SCH FIN COMMISSION	12.3	12.2	287.0	23.3	1,355,749	1,382,828	5.273	1,388,101	957,234	430,868	42.171	10,217,156
	a) % diff line 2 / line 1	4.09%	N/A	4.55%	0.43%	3.35%	4.55%	N/A	4.95%	3.33%	8.74%	3.53%	5.03%
	b) \$ diff line 2 / line 1	0.5	N/A	12.5	0.1	43,894	60,228	5.273	65,501	30,884	34,617	1.439	488,906
R	SEDGWICK PLATTE VLY												
	1. 1990 CURRENT LAW	8.1	N/A	177.5	22.0	1,186,089	1,055,351	NA	1,055,351	652,741	402,611	40.355	9,976,720
	2. 91 SCH FIN COMMISSION	7.9	7.8	172.0	21.9	1,205,648	1,130,500	5.104	1,135,604	740,775	394,828	39.521	9,990,345
	a) % diff line 2 / line 1	-2.64%	N/A	-3.10%	-0.45%	1.65%	7.12%	N/A	7.60%	13.49%	-1.93%	-2.07%	0.14%
	b) \$ diff line 2 / line 1	(0.2)	N/A	(5.5)	(0.1)	19,559	75,148	5.104	80,252	88,035	(7,782)	(0.834)	13,625
R	TELLER CRIPPLE CREEK												
	1. 1990 CURRENT LAW	12.6	N/A	296.0	23.4	1,335,276	1,252,022	NA	1,252,022	19,296	1,288,239	34.322	37,533,910
	2. 91 SCH FIN COMMISSION	12.6	12.5	296.0	23.4	1,366,528	1,309,275	5.287	1,314,562	22,112	1,348,004	34.043	39,597,098
	a) % diff line 2 / line 1	0.00%	N/A	0.00%	0.00%	2.34%	4.57%	N/A	5.07%	14.60%	4.64%	-0.81%	5.50%
	b) \$ diff line 2 / line 1	0.0	N/A	0.0	0.0	31,252	57,253	5.287	62,533	2,816	59,765	(0.279)	2,063,188
R	WASHINGTON OTIS												
	1. 1990 CURRENT LAW	8.6	N/A	190.5	22.2	1,205,355	1,025,122	NA	1,025,122	611,011	414,110	39.627	10,450,210
	2. 91 SCH FIN COMMISSION	8.7	8.6	195.0	22.3	1,242,711	1,136,154	5.138	1,141,292	717,139	424,153	39.521	10,732,335
	a) % diff line 2 / line 1	2.03%	N/A	2.36%	0.45%	3.10%	10.93%	N/A	11.33%	17.37%	2.42%	-0.27%	2.70%
	b) \$ diff line 2 / line 1	0.2	N/A	4.5	0.1	37,355	111,032	5.138	116,170	106,128	10,042	(0.106)	282,125
R	WELD KEENESBURG												
	1. 1990 CURRENT LAW	12.8	N/A	1,139.5	89.0	5,087,048	4,404,853	NA	4,404,853	2,009,987	2,394,865	39.627	60,435,190
	2. 91 SCH FIN COMMISSION	12.8	12.7	1,158.0	90.5	5,293,443	4,857,195	5.293	4,862,488	2,462,465	2,400,023	39.521	60,727,789
	a) % diff line 2 / line 1	0.00%	N/A	1.62%	1.59%	4.06%	10.27%	N/A	10.39%	22.51%	0.22%	-0.27%	0.48%
	b) \$ diff line 2 / line 1	0.0	N/A	18.5	1.5	206,395	452,342	5.293	457,635	452,477	5,158	(0.106)	292,599
REC	EAGLE EAGLE												
	1. 1990 CURRENT LAW	14.0	N/A	2,413.0	172.4	12,190,526	12,578,868	NA	12,578,868	157,637	13,119,429	24.296	539,983,080
	2. 91 SCH FIN COMMISSION	14.4	14.3	2,1573.0	178.7	12,513,329	13,412,941	25.896	13,438,837	192,380	13,944,766	24.762	563,151,847
	a) % diff line 2 / line 1	2.86%	N/A	6.63%	3.65%	2.65%	6.63%	N/A	6.84%	22.04%	6.29%	1.92%	4.29%
	b) \$ diff line 2 / line 1	0.4	N/A	160.0	6.3	322,803	834,073	25.896	859,969	34,742	825,337	0.466	23,168,767

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
REC	GRAND	EAST GRANO												
		1. 1990 CURRENT LAW	14.0	N/A	975.5	69.7	4,928,515	4,765,539	NA	4,772,462	63,750	4,765,882	31.428	151,644,460
		2. 91 SCH FIN COMMISSION	14.4	14.3	987.0	68.5	4,796,919	4,821,719	12,948	4,841,508	73,901	4,928,925	30.157	163,442,144
		a) % diff line 2 / line 1	2.86%	N/A	1.18%	-1.72%	-2.67%	1.18%	N/A	1.45%	15.92%	3.42%	-4.04%	7.78%
		b) \$ diff line 2 / line 1	0.4	N/A	11.5	(1.2)	(131,596)	56,180	12,948	69,046	10,151	163,043	(1.271)	11,797,684
REC	PITKIN	ASPEN												
		1. 1990 CURRENT LAW	14.0	N/A	940.0	67.1	4,744,998	6,096,643	NA	6,096,643	61,540	6,189,480	12.910	479,433,020
		2. 91 SCH FIN COMMISSION	14.4	14.3	947.0	65.8	4,607,441	6,142,043	6,474	6,148,517	70,838	6,232,113	12.631	493,398,221
		a) % diff line 2 / line 1	2.86%	N/A	0.74%	-1.94%	-2.90%	0.74%	N/A	0.85%	15.11%	0.69%	-2.16%	2.91%
		b) \$ diff line 2 / line 1	0.4	N/A	7.0	(1.3)	(137,557)	45,401	6,474	51,875	9,298	42,633	(0.279)	13,965,201
REC	ROUTT	STEAMBOAT SPRINGS												
		1. 1990 CURRENT LAW	14.0	N/A	1,525.5	109.0	7,707,423	6,716,725	NA	6,716,725	451,395	6,265,330	38.725	161,790,320
		2. 91 SCH FIN COMMISSION	14.4	14.3	1,570.0	109.0	7,632,850	7,191,119	19,422	7,210,541	827,872	6,382,669	39.521	161,500,695
		a) % diff line 2 / line 1	2.86%	N/A	2.92%	0.00%	-0.97%	7.06%	N/A	7.35%	83.40%	1.87%	2.06%	-0.18%
		b) \$ diff line 2 / line 1	0.4	N/A	44.5	0.0	(74,573)	474,394	19,422	493,816	376,477	117,339	0.796	(289,625)
REC	SAN MIGUEL	TELLURIDE												
		1. 1990 CURRENT LAW	14.0	N/A	280.0	20.0	1,414,240	1,622,803	NA	1,622,803	18,255	1,664,803	18.843	88,351,270
		2. 91 SCH FIN COMMISSION	14.4	14.3	297.0	20.6	1,442,643	1,721,330	0	1,721,330	22,184	1,759,445	18.470	95,259,633
		a) % diff line 2 / line 1	2.86%	N/A	6.07%	3.00%	2.01%	6.07%	N/A	6.07%	21.52%	5.68%	-1.98%	7.82%
		b) \$ diff line 2 / line 1	0.4	N/A	17.0	0.6	28,403	98,527	0	98,527	3,929	94,642	(0.373)	6,908,363
REC	SUMMIT	SUMMIT												
		1. 1990 CURRENT LAW	14.0	N/A	1,553.5	111.0	7,848,847	8,375,677	NA	8,375,677	101,155	8,562,059	20.457	418,539,310
		2. 91 SCH FIN COMMISSION	14.4	14.3	1,621.0	112.6	7,884,631	8,739,603	19,422	8,759,025	121,139	8,925,632	21.186	421,298,614
		a) % diff line 2 / line 1	2.86%	N/A	4.35%	1.44%	0.46%	4.35%	N/A	4.58%	19.76%	4.25%	3.56%	0.66%
		b) \$ diff line 2 / line 1	0.4	N/A	67.5	1.6	35,785	363,926	19,422	383,347	19,984	363,574	0.729	2,759,304
SAD	BACA	VILAS												
		1. 1990 CURRENT LAW	7.0	N/A	57.0	8.1	430,160	430,160	NA	430,160	207,472	222,688	39.627	5,619,610
		2. 91 SCH FIN COMMISSION	7.0	7.0	60.0	8.6	467,589	451,089	0	451,089	205,002	246,087	39.521	6,226,733
		a) % diff line 2 / line 1	0.00%	N/A	5.26%	6.17%	8.70%	4.87%	N/A	4.87%	-1.19%	10.51%	-0.27%	10.80%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.5	37,429	20,929	0	20,929	(2,469)	23,398	(0.106)	607,123
SAD	BACA	CAMPO												
		1. 1990 CURRENT LAW	7.0	N/A	68.5	9.8	520,201	481,967	NA	481,967	261,362	220,605	39.627	5,567,040
		2. 91 SCH FIN COMMISSION	7.0	7.0	70.0	10.0	543,830	513,685	0	513,685	289,961	223,724	39.521	5,660,887
		a) % diff line 2 / line 1	0.00%	N/A	2.19%	2.04%	4.54%	6.58%	N/A	6.58%	10.94%	1.41%	-0.27%	1.69%
		b) \$ diff line 2 / line 1	0.0	N/A	1.5	0.2	23,629	31,717	0	31,717	28,598	3,119	(0.106)	93,847
SAD	BACA	PRITCHETT												
		1. 1990 CURRENT LAW	7.0	N/A	86.0	12.3	652,918	512,827	NA	512,827	337,381	175,447	39.627	4,427,450
		2. 91 SCH FIN COMMISSION	7.0	7.0	89.0	12.7	690,717	603,344	0	603,344	419,427	183,917	39.521	4,653,650
		a) % diff line 2 / line 1	0.00%	N/A	3.49%	3.25%	5.79%	17.65%	N/A	17.65%	24.32%	4.83%	-0.27%	5.11%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.4	37,798	90,517	0	90,517	82,046	8,470	(0.106)	226,200
SAD	CHEYENNE	KIT CARSON												
		1. 1990 CURRENT LAW	7.0	N/A	135.0	19.3	1,024,527	1,009,606	NA	1,009,606	8,794	1,049,905	25.060	41,855,750
		2. 91 SCH FIN COMMISSION	7.0	7.0	136.0	19.4	1,055,135	1,055,135	0	1,055,135	10,173	1,095,136	26.396	41,640,265
		a) % diff line 2 / line 1	0.00%	N/A	0.74%	0.52%	2.99%	4.51%	N/A	4.51%	15.68%	4.79%	5.33%	-0.51%
		b) \$ diff line 2 / line 1	0.0	N/A	1.0	0.1	30,608	45,529	0	45,529	1,379	50,231	1.336	(215,485)

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNOING RATIO	(2) K-3 FUNOING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNOING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNOING	(8) GRAND TOTAL PRGRM FUNOING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
SAO	EL PASO	HANOVER												
		1. 1990 CURRENT LAW	7.0	N/A	69.0	9.9	525,406	440,420	NA	440,420	184,626	255,793	39.627	6,455,030
		2. 91 SCH FIN COMMISSION	7.0	7.0	60.0	8.6	467,589	460,239	0	460,239	161,454	298,784	39.521	7,560,139
		a) % diff line 2 / line 1	0.00%	N/A	-13.04%	-13.13%	-11.00%	4.50%	N/A	4.50%	-12.55%	16.81%	-0.27%	17.12%
		b) \$ diff line 2 / line 1	0.0	N/A	(9.0)	(1.3)	(57,817)	19,819	0	19,819	(23,172)	42,991	(0.106)	1,105,109
SAD	EL PASO	EDISON												
		1. 1990 CURRENT LAW	7.0	N/A	38.5	5.5	291,979	320,226	NA	320,226	211,601	108,626	53.554	2,028,340
		2. 91 SCH FIN COMMISSION	7.0	7.0	36.0	5.1	277,511	319,431	0	319,431	199,300	120,132	53.554	2,243,188
		a) % diff line 2 / line 1	0.00%	N/A	-6.49%	-7.27%	-4.96%	-0.25%	N/A	-0.25%	-5.81%	10.59%	0.00%	10.59%
		b) \$ diff line 2 / line 1	0.0	N/A	(2.5)	(0.4)	(14,468)	(795)	0	(795)	(12,301)	11,506	0.000	214,848
R	EL PASO	MIAMI-YODER												
		1. 1990 CURRENT LAW	7.9	N/A	172.0	21.9	1,177,135	937,272	NA	937,272	693,134	244,138	39.627	6,160,890
		2. 91 SCH FIN COMMISSION	8.3	8.2	184.0	22.1	1,224,584	1,086,973	5.122	1,092,095	803,975	288,120	39.521	7,290,313
		a) % diff line 2 / line 1	5.91%	N/A	6.98%	0.91%	4.03%	15.97%	N/A	16.52%	15.99%	18.02%	-0.27%	18.33%
		b) \$ diff line 2 / line 1	0.5	N/A	12.0	0.2	47,449	149,702	5.122	154,823	110,841	43,983	(0.106)	1,129,423
SAD	ELBERT	ELBERT												
		1. 1990 CURRENT LAW	7.0	N/A	126.5	18.1	960,771	744,410	NA	744,410	547,761	196,649	39.627	4,962,490
		2. 91 SCH FIN COMMISSION	7.0	7.0	134.0	19.1	1,038,873	895,571	0	895,571	693,001	202,570	39.521	5,125,637
		a) % diff line 2 / line 1	0.00%	N/A	5.93%	5.52%	8.13%	20.31%	N/A	20.31%	26.52%	3.01%	-0.27%	3.29%
		b) \$ diff line 2 / line 1	0.0	N/A	7.5	1.0	78,101	151,161	0	151,161	145,240	5,922	(0.106)	163,147
SAD	ELBERT	AGATE												
		1. 1990 CURRENT LAW	7.0	N/A	48.0	6.9	366,145	463,233	NA	463,233	87,266	375,967	53.422	7,037,680
		2. 91 SCH FIN COMMISSION	7.0	7.0	49.0	7.0	380,681	472,883	0	472,883	89,745	383,138	52.046	7,361,534
		a) % diff line 2 / line 1	0.00%	N/A	2.08%	1.45%	3.97%	2.08%	N/A	2.08%	2.84%	1.91%	-2.58%	4.60%
		b) \$ diff line 2 / line 1	0.0	N/A	1.0	0.1	14,536	9,651	0	9,651	2,479	7,171	(1.376)	323,854
SAD	HINSDALE	HINSDALE												
		1. 1990 CURRENT LAW	7.0	N/A	52.0	7.4	392,947	342,199	NA	352,868	3,482	356,992	20.839	17,130,979
		2. 91 SCH FIN COMMISSION	7.0	7.0	54.5	7.8	424,135	384,477	0	395,406	13,221	382,185	22.479	17,001,885
		a) % diff line 2 / line 1	0.00%	N/A	4.81%	5.41%	7.94%	12.35%	N/A	12.05%	279.69%	7.06%	7.87%	-0.75%
		b) \$ diff line 2 / line 1	0.0	N/A	2.5	0.4	31,188	42,278	0	42,538	9,739	25,193	1.640	(129,094)
SAD	KIOWA	PLAINVIEW												
		1. 1990 CURRENT LAW	7.0	N/A	88.5	12.6	669,051	715,312	NA	715,312	204,574	510,739	43.574	11,721,178
		2. 91 SCH FIN COMMISSION	7.0	7.0	94.0	13.4	728,837	759,767	0	759,767	265,673	494,094	42.160	11,719,493
		a) % diff line 2 / line 1	0.00%	N/A	6.21%	6.35%	8.94%	6.21%	N/A	6.21%	29.87%	-3.26%	-3.25%	-0.01%
		b) \$ diff line 2 / line 1	0.0	N/A	5.5	0.8	59,786	44,454	0	44,454	61,099	(16,645)	(1.414)	(1,685)
SAD	KIT CARSDN	HI PLAINS												
		1. 1990 CURRENT LAW	7.0	N/A	118.0	16.9	897,015	800,324	NA	800,324	410,093	390,231	39.627	9,847,610
		2. 91 SCH FIN COMMISSION	7.0	7.0	120.0	17.1	930,107	866,263	0	866,263	473,271	392,992	39.521	9,943,880
		a) % diff line 2 / line 1	0.00%	N/A	1.69%	1.18%	3.69%	8.24%	N/A	8.24%	15.41%	0.71%	-0.27%	0.98%
		b) \$ diff line 2 / line 1	0.0	N/A	2.0	0.2	33,091	65,939	0	65,939	63,178	2,761	(0.106)	96,270
SAD	KIT CARSON	BETHUNE												
		1. 1990 CURRENT LAW	7.0	N/A	89.0	12.7	674,257	565,664	NA	565,664	363,098	202,566	39.627	5,111,820
		2. 91 SCH FIN COMMISSION	7.0	7.0	92.0	13.1	712,575	640,691	0	640,691	436,429	204,262	39.521	5,168,450
		a) % diff line 2 / line 1	0.00%	N/A	3.37%	3.15%	5.68%	13.26%	N/A	13.26%	20.20%	0.84%	-0.27%	1.11%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.4	38,318	75,027	0	75,027	73,331	1,696	(0.106)	56,630

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDING RATIO	(2) K-3 FUNDING RATIO	(3) ENROLL COUNT FOR BDGT YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDING	(8) GRAND TOTAL PRGRM INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
SAD	LAS ANIMAS	BRANSON												
		1. 1990 CURRENT LAW	7.0	N/A	36.5	5.2	276,104	325,649	NA	325,649	40,934	284,715	40.292	7,066,300
		2. 91 SCH FIN COMMISSION	7.0	7.0	38.0	5.4	293,773	339,032	0	339,032	36,880	302,152	41.714	7,243,428
		a) % diff line 2 / line 1	0.00%	N/A	4.11%	3.85%	6.40%	4.11%	N/A	4.11%	-9.90%	6.12%	3.53%	2.51%
		b) \$ diff line 2 / line 1	0.0	N/A	1.5	0.2	17,669	13,383	0	13,383	(4,054)	17,437	1.422	177,128
SAD	LAS ANIMAS	KIM												
		1. 1990 CURRENT LAW	7.0	N/A	68.5	9.8	520,201	489,225	NA	489,225	306,663	182,562	39.627	4,607,000
		2. 91 SCH FIN COMMISSION	7.0	7.0	70.0	10.0	543,830	517,313	0	517,313	329,457	187,857	39.521	4,753,334
		a) % diff line 2 / line 1	0.00%	N/A	2.19%	2.04%	4.54%	5.74%	N/A	5.74%	7.43%	2.90%	-0.27%	3.18%
		b) \$ diff line 2 / line 1	0.0	N/A	1.5	0.2	23,629	28,089	0	28,089	22,794	5,295	(0.106)	146,334
SAD	LINCOLN	KARVAL												
		1. 1990 CURRENT LAW	7.0	N/A	78.0	11.1	589,421	458,804	NA	458,804	307,793	151,011	39.627	3,810,810
		2. 91 SCH FIN COMMISSION	7.0	7.0	79.0	11.3	614,476	537,164	0	537,164	383,098	154,065	39.521	3,898,318
		a) % diff line 2 / line 1	0.00%	N/A	1.28%	1.80%	4.25%	17.08%	N/A	17.08%	24.47%	2.02%	-0.27%	2.30%
		b) \$ diff line 2 / line 1	0.0	N/A	1.0	0.2	25,055	78,360	0	78,360	75,305	3,054	(0.106)	87,508
SAD	LOGAN	PLATEAU												
		1. 1990 CURRENT LAW	7.0	N/A	128.0	18.3	971,440	839,121	NA	839,121	398,700	440,421	39.627	11,114,160
		2. 91 SCH FIN COMMISSION	7.0	7.0	130.0	18.6	1,011,419	926,318	0	926,318	481,079	445,239	39.521	11,265,880
		a) % diff line 2 / line 1	0.00%	N/A	1.56%	1.64%	4.12%	10.39%	N/A	10.39%	20.66%	1.09%	-0.27%	1.37%
		b) \$ diff line 2 / line 1	0.0	N/A	2.0	0.3	39,979	87,197	0	87,197	82,379	4,818	(0.106)	151,720
SAD	MESA	DEBEQUE												
		1. 1990 CURRENT LAW	7.0	N/A	106.0	15.1	801,769	639,226	NA	639,226	109,860	529,366	34.771	15,224,350
		2. 91 SCH FIN COMMISSION	7.0	7.0	109.0	15.6	848,270	745,320	0	745,320	186,838	558,482	36.618	15,251,582
		a) % diff line 2 / line 1	0.00%	N/A	2.83%	3.31%	5.80%	16.60%	N/A	16.60%	70.07%	5.50%	5.31%	0.18%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.5	46,501	106,094	0	106,094	76,978	29,117	1.847	27,232
SAD	MINERAL	CREEDE												
		1. 1990 CURRENT LAW	7.0	N/A	96.0	13.7	727,344	585,056	NA	585,056	153,836	431,220	27.068	15,930,990
		2. 91 SCH FIN COMMISSION	7.0	7.0	106.0	15.1	821,341	708,438	0	708,438	251,924	456,514	28.418	16,064,254
		a) % diff line 2 / line 1	0.00%	N/A	10.42%	10.22%	12.92%	21.09%	N/A	21.09%	63.76%	5.87%	4.99%	0.84%
		b) \$ diff line 2 / line 1	0.0	N/A	10.0	1.4	93,997	123,382	0	123,382	98,088	25,294	1.350	133,264
SAD	MORGAN	WELDON												
		1. 1990 CURRENT LAW	7.0	N/A	139.5	19.9	1,056,535	911,745	NA	911,745	534,115	377,630	49.913	7,565,760
		2. 91 SCH FIN COMMISSION	7.0	7.0	138.0	19.7	1,071,398	991,571	0	991,571	642,670	348,902	44.717	7,802,439
		a) % diff line 2 / line 1	0.00%	N/A	-1.08%	-1.01%	1.41%	8.76%	N/A	8.76%	20.32%	-7.61%	-10.41%	3.13%
		b) \$ diff line 2 / line 1	0.0	N/A	(1.5)	(0.2)	14,863	79,826	0	79,826	108,554	(28,728)	(5.196)	236,679
SAD	SAGUACHE	MOFFAT												
		1. 1990 CURRENT LAW	7.0	N/A	121.0	17.3	918,353	804,395	NA	804,395	282,105	522,291	39.627	13,180,170
		2. 91 SCH FIN COMMISSION	7.0	7.0	121.0	17.3	940,774	872,584	0	872,584	265,464	607,121	39.521	15,361,973
		a) % diff line 2 / line 1	0.00%	N/A	0.00%	0.00%	2.44%	8.48%	N/A	8.48%	-5.90%	16.24%	-0.27%	16.55%
		b) \$ diff line 2 / line 1	0.0	N/A	0.0	0.0	22,420	68,189	0	68,189	(16,641)	84,830	(0.106)	2,181,803
SAD	WASHINGTON	ARICKAREE												
		1. 1990 CURRENT LAW	7.0	N/A	121.0	17.3	918,353	924,852	NA	924,852	161,637	763,215	39.967	19,096,130
		2. 91 SCH FIN COMMISSION	7.0	7.0	123.0	17.6	957,036	957,036	0	957,036	145,189	811,847	39.521	20,542,159
		a) % diff line 2 / line 1	0.00%	N/A	1.65%	1.73%	4.21%	3.48%	N/A	3.48%	-10.18%	6.37%	-1.12%	7.57%
		b) \$ diff line 2 / line 1	0.0	N/A	2.0	0.3	38,683	32,184	0	32,184	(16,448)	48,632	(0.446)	1,446,029

COLORADO COMMISSION ON SCHOOL FINANCE RECOMMENDATIONS FOR SCHOOL DISTRICT BUDGET YEAR 1991

SET	COUNTY	DISTRICT	(1) 4-12 FUNDOING RATIO	(2) K-3 FUNDOING RATIO	(3) ENROLL COUNT FOR BGDY YEAR	(4) NO. OF INSTRUCT UNITS	(5) FORMULA TOTAL PROGRAM FUNDOING	(6) TOTAL PGRM WITH HOLD HARMLESS & PHASE IN	(7) K-3 RATIO REDUCTION FUNDOING	(8) GRAND TOTAL PRGRM FUNDOING INCL PRESCHL & RATIO REDUC	(9) STATE EQUALIZATION SUPPORT	(10) TOTAL PROPERTY TAX	(11) TOTAL MILL LEVY	(12) TOTAL ASSESSED VALUE
SAD	WASHINGTON	LONE STAR												
		1. 1990 CURRENT LAW	7.0	N/A	56.5	8.1	429,901	435,686	NA	435,686	233,078	202,608	46.843	4,325,260
		2. 91 SCH FIN COMMISSION	7.0	7.0	59.0	8.4	456,922	456,602	0	456,602	265,138	191,464	41.482	4,615,592
		a) % diff line 2 / line 1	0.00%	N/A	4.42%	3.70%	6.29%	4.80%	N/A	4.80%	13.76%	-5.50%	-11.44%	6.71%
		b) \$ diff line 2 / line 1	0.0	N/A	2.5	0.3	27,021	20,916	0	20,916	32,060	(11,144)	(5,361)	290,332
SAD	WASHINGTON	WOODLIN												
		1. 1990 CURRENT LAW	7.0	N/A	100.5	14.4	764,298	880,184	NA	880,184	90,550	789,634	46.443	17,002,220
		2. 91 SCH FIN COMMISSION	7.0	7.0	100.0	14.3	777,625	880,025	0	880,025	78,117	801,908	45.306	17,699,814
		a) % diff line 2 / line 1	0.00%	N/A	-0.50%	-0.69%	1.74%	-0.02%	N/A	-0.02%	-13.73%	1.55%	-2.45%	4.10%
		b) \$ diff line 2 / line 1	0.0	N/A	(0.5)	(0.1)	13,327	(159)	0	(159)	(12,433)	12,274	(1.137)	697,594
SAD	WELO	GROVER												
		1. 1990 CURRENT LAW	7.0	N/A	84.0	12.0	637,044	650,926	NA	650,926	226,968	423,958	40.968	10,348,520
		2. 91 SCH FIN COMMISSION	7.0	7.0	87.0	12.4	674,454	674,454	0	674,454	267,592	406,862	39.521	10,294,839
		a) % diff line 2 / line 1	0.00%	N/A	3.57%	3.33%	5.87%	3.61%	N/A	3.61%	17.90%	-4.03%	-3.53%	-0.52%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.4	37,410	23,528	0	23,528	40,624	(17,096)	(1.447)	(53,681)
SAD	WELD	BRIGGSDALE												
		1. 1990 CURRENT LAW	7.0	N/A	74.0	10.6	562,619	493,203	NA	493,203	243,569	249,634	39.627	6,299,590
		2. 91 SCH FIN COMMISSION	7.0	7.0	77.0	11.0	598,213	547,280	0	547,280	278,964	268,316	39.521	6,789,206
		a) % diff line 2 / line 1	0.00%	N/A	4.05%	3.77%	6.33%	10.96%	N/A	10.96%	14.53%	7.48%	-0.27%	7.77%
		b) \$ diff line 2 / line 1	0.0	N/A	3.0	0.4	35,594	54,077	0	54,077	35,395	18,682	(0.106)	489,616
SAD	WELD	PRAIRIE												
		1. 1990 CURRENT LAW	7.0	N/A	103.0	14.7	780,431	739,082	NA	739,082	6,731	795,219	25.159	31,607,720
		2. 91 SCH FIN COMMISSION	7.0	7.0	103.0	14.7	799,483	772,341	0	772,341	7,715	827,481	21.406	38,656,518
		a) % diff line 2 / line 1	0.00%	N/A	0.00%	0.00%	2.44%	4.50%	N/A	4.50%	14.61%	4.06%	-14.92%	22.30%
		b) \$ diff line 2 / line 1	0.0	N/A	0.0	0.0	19,052	33,259	0	33,259	984	32,263	(3.753)	7,048,798
		STATE TOTAL												
		1. 1990 CURRENT LAW	N/A	N/A	537,446.0	31,774.4	2,178,135,900	2,126,634,333	NA	2,130,620,210	1,015,800,735	1,117,352,565	38.471	29,043,787,486
		2. 91 SCH FIN COMMISSION	N/A	N/A	540,595.0	31,985.8	2,234,891,340	2,210,434,787	23,712,645	2,238,208,899	1,112,836,486	1,128,264,200	38.741	29,468,672,985
		a) % diff line 2 / line 1	N/A	N/A	0.59%	0.67%	2.61%	3.94%	N/A	5.05%	9.55%	0.98%	0.70%	1.46%
		b) \$ diff line 2 / line 1	N/A	N/A	3,149.0	211.4	56,755,439	83,800,454	23,712,645	107,588,669	97,035,753	10,911,635	0.270	424,885,499
		FY 1990-91 EQUALIZATION APPROPRIATION												1,063,122,900
		EQUAL APPROP INCR OVER FY 1989-90												88,275,373
		PRESCHOOL PROGRAMS												1,373,111
		TOTAL APPROP INCR OVER FY 1989-90												89,648,484
		ESTIMATED INCREASE IN CASH FUNDS												10,516,055
		GENERAL FUND APPROPRIATION INCREASE												79,132,429

A BILL FOR AN ACT

1 CONCERNING THE IMPLEMENTATION OF EDUCATION FUNDING UNDER THE
 2 "PUBLIC SCHOOL FINANCE ACT OF 1988".

 Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Establishes program funding under the "Public School Finance Act of 1988" for the 1991 budget year. Sections 1 and 18 establish funding for special education programs for three- and four-year old handicapped children in the same manner as provided for the funding of the preschool program. Sections 13 through 16 include conforming amendments.

Section 2 moves the Durango school district from setting category IV - outlying city to setting category VII - recreational, and section 4 makes an adjustment in the instructional unit funding ratios for such categories necessitated by the change of category.

Section 3 requires a district to have a K-3 pupil-teacher ratio of not more than twenty-four to one for budget year 1991 and budget years thereafter. Section 4 establishes a different instructional unit funding ratio for K-3 so that districts receive additional moneys under the funding formula for pupils enrolled in kindergarten through third grade. Section 1 defines 4-12 enrollment and K-3 enrollment. Section 17 is a conforming amendment in the legislative declaration section necessitated by the mandated K-3 pupil-teacher ratio.

Section 5 eliminates the ceiling on funding in hold harmless districts which have increasing enrollments.

Sections 6 through 11 adjust the funding components for setting categories IV and VII necessitated by the movement of Durango but increases all components by amounts which reflect a 2% inflation rate.

Section 12 increases the minimum state aid to \$74.73 and section 13 increases the state share to 49.72%.

Section 15 establishes the mill levy phase-in provision for the 1991 budget year.

Section 19 increases the number of children who may participate in the preschool program from 2,000 to 2,750.

1 Be it enacted by the General Assembly of the State of Colorado:

2 SECTION 1. 22-53-103, Colorado Revised Statutes, 1988
3 Repl. Vol., as amended, is amended BY THE ADDITION OF THE
4 FOLLOWING NEW SUBSECTIONS to read:

5 22-53-103. Definitions. (4.5) "4-12 enrollment" means
6 the portion of pupil enrollment enrolled in fourth through
7 twelfth grade.

8 (5.5) "K-3 enrollment" means the portion of pupil
9 enrollment enrolled in kindergarten through third grade.

10 (10) "Three- and four-year-old handicapped enrollment"
11 means the number of three- and four-year-old handicapped
12 children enrolled in special educational programs or receiving
13 special educational services under the "Exceptional Children's
14 Educational Act", article 20 of this title, with each child
15 enrolled counted as one-half pupil.

16 SECTION 2. 22-53-105 (5) (b) and (8) (b), Colorado
17 Revised Statutes, 1988 Repl. Vol., are amended to read:

18 22-53-105. Setting categories of districts.

19 (5) (b) Setting category IV - outlying city shall include the
20 following districts: Alamosa county school district number
21 Re-11J (Alamosa); Delta county school district number 50
22 (Delta); Fremont county school district number Re-1 (Canon

1 City); ~~La-Plata-county-school-district-number--9-R--(Durango);~~
2 Las Animas county school district number 1 (Trinidad); Logan
3 county school district number Re-1 (Valley); Moffat county
4 school district number Re-1 (Moffat); Montezuma county school
5 district number Re-1 (Montezuma-Cortez); Montrose county
6 school district number Re-1J (Montrose); Morgan county school
7 district number Re-3 (Ft. Morgan); Otero county school
8 district number R-1 (East Otero); and Prowers county school
9 district number Re-2 (Lamar).

10 (8) (b) Setting category VII - recreational shall
11 include the following districts: Eagle county school district
12 number Re-50 (Eagle); Grand county school district number 2
13 (East Grand); LA PLATA COUNTY SCHOOL DISTRICT NUMBER 9-R
14 (DURANGO); Pitkin county school district number 1 (Aspen);
15 Routt county school district number Re-2 (Steamboat Springs);
16 San Miguel county school district number R-1 (Telluride); and
17 Summit county school district number Re-1 (Summit).

18 SECTION 3. Part 1 of article 53 of title 22, Colorado
19 Revised Statutes, 1988 Repl. Vol., as amended, is amended BY
20 THE ADDITION OF A NEW SECTION to read:

21 22-53-105.5 Mandatory K-3 pupil-teacher ratio. (1) For
22 the 1991 budget year and budget years thereafter, no district
23 shall have a K-3 pupil-teacher ratio greater than twenty-four
24 to one.

25 (2) For purposes of this section, "K-3 pupil-teacher
26 ratio" means the number derived by dividing the K-3 enrollment
27 of the district by the number of teachers employed by the

1 district and actually instructing children in kindergarten
2 through third grade, with the quotient rounded to the nearest
3 tenth; except that the number of teachers shall not include
4 special education teachers or special subject area teachers.

5 SECTION 4. 22-53-106 (1), Colorado Revised Statutes,
6 1988 Repl. Vol., is amended to read:

7 22-53-106. Instructional unit funding ratios. (1) For
8 the purposes of this part 1, the number of instructional units
9 for a district shall be THE SUM OF THE NUMBER OF K-3 UNITS AND
10 THE NUMBER OF 4-12 UNITS. ~~derived--by--dividing--the--pupil~~
11 ~~enrollment--of--the--district--by--the--applicable--instructional~~
12 ~~unit--funding--ratio,--and--the--quotient--shall--be--rounded--to--the~~
13 ~~nearest--tenth.---Based--upon--the--averages--computed--for--the--eight~~
14 ~~setting--categories,--in--accordance--with--section--22-53-102--(2)~~
15 ~~and--(3),~~ The following instructional unit funding ratios are
16 hereby established:

17 (a) Setting category I - core city: SIXTEEN AND
18 TWO-TENTHS PUPILS PER K-3 UNIT AND sixteen and six-tenths
19 pupils per unit 4-12 UNIT;

20 (b) Setting category II - Denver metro: SEVENTEEN AND
21 ONE-TENTH PUPILS PER K-3 UNIT AND eighteen pupils per unit
22 4-12 UNIT;

23 (c) Setting category III - urban-suburban: SEVENTEEN
24 AND ONE-TENTH PUPILS PER K-3 UNIT AND seventeen and
25 eight-tenths pupils per unit 4-12 UNIT;

26 (d) Setting category IV - outlying city: SIXTEEN AND
27 THREE-TENTHS PUPILS PER K-3 UNIT AND sixteen and six-tenths

1 FIVE-TENTHS pupils per unit 4-12 UNIT;

2 (e) Setting category V - outlying town: FOURTEEN AND
3 NINE-TENTHS PUPILS PER K-3 UNIT AND fifteen and one-tenth
4 pupils per unit 4-12 UNIT;

5 (f) Setting category VI - rural: TWELVE AND
6 SEVEN-TENTHS PUPILS PER K-3 UNIT AND twelve and eight-tenths
7 pupils per unit 4-12 UNIT;

8 (g) Setting category VII - recreational: FOURTEEN AND
9 THREE-TENTHS PUPILS PER K-3 UNIT AND fourteen AND FOUR-TENTHS
10 pupils per unit 4-12 UNIT;

11 (h) Setting category VIII - small attendance: SEVEN
12 PUPILS PER K-3 UNIT AND seven pupils per unit 4-12 UNIT.

13 (2) FOR PURPOSES OF THIS SECTION;

14 (a) "4-12 UNITS" MEANS THE NUMBER DERIVED BY DIVIDING
15 THE 4-12 ENROLLMENT OF THE DISTRICT BY THE APPLICABLE
16 INSTRUCTIONAL UNIT FUNDING RATIO PER 4-12 UNIT, WITH THE
17 QUOTIENT ROUNDED TO THE NEAREST TENTH.

18 (b) "K-3 UNITS" MEANS THE NUMBER DERIVED BY DIVIDING THE
19 K-3 ENROLLMENT OF THE DISTRICT BY THE APPLICABLE INSTRUCTIONAL
20 UNIT FUNDING RATIO PER K-3 UNIT, WITH THE QUOTIENT ROUNDED TO
21 THE NEAREST TENTH.

22 SECTION 5. 22-53-107 (3) (b) (I), Colorado Revised
23 Statutes, 1988 Repl. Vol., as amended, is amended to read:

24 22-53-107. Equalization program funding of a district.

25 (3) (b) (I) Notwithstanding any other provision of this part
26 1 and unless adjusted pursuant to the provisions of
27 subparagraph (II) of this paragraph (b), no district shall be

1 required to have equalization program funding per pupil for
2 any budget year which is less than its equalization program
3 funding per pupil for the prior budget year; but the
4 equalization program funding of a district under this
5 subparagraph (I) for any budget year shall not be less than
6 its equalization program funding for the prior budget year.
7 ~~nor shall it exceed one hundred three percent of its~~
8 ~~equalization program funding for the prior budget year.~~

9 SECTION 6. 22-53-107.5, Colorado Revised Statutes, 1988
10 Repl. Vol., as amended, is amended to read:

11 22-53-107.5. Legislative declaration. - increases in
12 funding components. (1) The general assembly hereby finds
13 and declares that the funding components established in
14 sections 22-53-108 to 22-53-111 should be increased for the
15 1990 budget year to represent increases in costs to districts
16 due to inflation. The general assembly further declares that
17 the flat dollar amount added to the funding component for each
18 setting category was determined by applying a one percent
19 inflation factor to the average of the amounts specified by
20 this part 1 for each funding component for all setting
21 categories.

22 (2) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT
23 THE FUNDING COMPONENTS ESTABLISHED IN SECTIONS 22-53-108 TO
24 22-53-111 SHOULD BE INCREASED FOR THE 1991 BUDGET YEAR TO
25 REPRESENT INCREASES IN COSTS TO DISTRICTS DUE TO INFLATION.
26 THE GENERAL ASSEMBLY FURTHER DECLARES THAT THE FLAT DOLLAR
27 AMOUNT ADDED TO THE FUNDING COMPONENTS FOR EACH SETTING

1 CATEGORY WAS DETERMINED BY APPLYING A TWO PERCENT INFLATION
2 FACTOR TO THE AVERAGE OF THE AMOUNTS SPECIFIED BY THIS PART 1
3 FOR ALL SETTING CATEGORIES.

4 SECTION 7. 22-53-108 (2) (b), (3) (b), and (4) (b),
5 Colorado Revised Statutes, 1988 Repl. Vol., as amended, are
6 amended to read:

7 22-53-108. Pupil funding - components. (2) (b) The
8 amount of the first pupil funding component for all setting
9 categories shall be one hundred eleven THIRTEEN dollars per
10 pupil.

11 (3) (b) The amount of the second pupil funding component
12 for all setting categories shall be two hundred two SIX
13 dollars per pupil.

14 (4) (b) The amount of the third pupil funding component
15 shall be as follows:

16 (I) Setting category I - core city: Fourteen FIFTEEN
17 dollars per pupil;

18 (II) Setting category II - Denver metro: Thirty-nine
19 FORTY dollars per pupil;

20 (III) Setting category III - urban-suburban: Fifty-six
21 FIFTY-SEVEN dollars per pupil;

22 (IV) Setting category IV - outlying city: Seventy-eight
23 EIGHTY-FIVE dollars per pupil;

24 (V) Setting category V - outlying town: Eighty-seven
25 EIGHTY-EIGHT dollars per pupil;

26 (VI) Setting category VI - rural: One hundred fifteen
27 SIXTEEN dollars per pupil;

1 (VII) Setting category VII - recreational: ~~Fifty-eight~~
2 FORTY-EIGHT dollars per pupil;

3 (VIII) Setting category VIII - small attendance: Two
4 hundred ~~four~~ FIVE dollars per pupil.

5 SECTION 8. 22-53-109 (2) (b) and (3) (b), Colorado
6 Revised Statutes, 1988 Repl. Vol., as amended, is amended to
7 read:

8 22-53-109. Instructional unit funding - components.

9 (2) (b) The amount of the first instructional unit funding
10 component shall be as follows:

11 (I) Setting category I - core city: Forty-one thousand
12 ~~one--hundred--eighty-one~~ NINE HUNDRED FIFTY-ONE dollars per
13 instructional unit;

14 (II) Setting category II - Denver metro: Forty-two
15 thousand ~~eighty-one~~ EIGHT HUNDRED FIFTY-ONE dollars per
16 instructional unit;

17 (III) Setting category III - urban-suburban:
18 ~~Thirty-seven--thousand--five--hundred--eighty-one~~ THIRTY-EIGHT
19 THOUSAND THREE HUNDRED FIFTY-ONE dollars per instructional
20 unit;

21 (IV) Setting category IV - outlying city: ~~Thirty-four~~
22 ~~thousand-eight-hundred-twenty-one~~ THIRTY-FIVE THOUSAND THREE
23 HUNDRED FIFTY-ONE dollars per instructional unit;

24 (V) Setting category V - outlying town: Thirty-two
25 thousand ~~one-hundred-eighty-one-dollars~~ NINE HUNDRED FIFTY-ONE
26 per instructional unit;

27 (VI) Setting category VI - rural: ~~Twenty-nine--thousand~~

1 seven---hundred---eighty-one THIRTY THOUSAND FIVE HUNDRED
2 FIFTY-ONE dollars per instructional unit;

3 (VII) Setting category VII - recreational: Thirty-eight
4 thousand ~~one--hundred--eighty-one~~ THREE HUNDRED FIFTY-ONE
5 dollars per instructional unit;

6 (VIII) Setting category VIII - small attendance:
7 ~~Twenty-nine--thousand-seven-hundred-eighty-one~~ THIRTY THOUSAND
8 FIVE HUNDRED FIFTY-ONE dollars per instructional unit.

9 (3) (b) The amount of the second instructional unit
10 funding component shall be as follows:

11 (I) Setting category I - core city: Two thousand ~~two~~
12 ~~hundred-ninety-five~~ THREE HUNDRED THIRTY-FIVE dollars per
13 instructional unit;

14 (II) Setting category II - Denver metro: One thousand
15 eight hundred ~~twenty-five~~ SIXTY-FIVE dollars per instructional
16 unit;

17 (III) Setting category III - urban-suburban: Two
18 thousand five hundred ~~fifty~~ NINETY dollars per instructional
19 unit;

20 (IV) Setting category IV - outlying city: One thousand
21 seven---hundred---fifty SIX HUNDRED FORTY-FIVE dollars per
22 instructional unit;

23 (V) Setting category V - outlying town: One thousand
24 ~~four---hundred---ninety~~ FIVE HUNDRED THIRTY dollars per
25 instructional unit;

26 (VI) Setting category VI - rural: One thousand two
27 hundred ~~five~~ FORTY-FIVE dollars per instructional unit;

1 (VII) Setting category VII - recreational: Two thousand
2 seven hundred eighty SEVENTY dollars per instructional unit;

3 (VIII) Setting category VIII - small attendance: One
4 thousand two hundred five FORTY-FIVE dollars per instructional
5 unit.

6 SECTION 9. 22-53-110 (2) (b) and (3) (b), Colorado
7 Revised Statutes, 1988 Repl. Vol., as amended, are amended to
8 read:

9 22-53-110. School site funding - components.

10 (2) (b) The amount of the first school site funding component
11 shall be as follows:

12 (I) Setting category I - core city: Five thousand six
13 hundred--ninety--seven SEVEN HUNDRED NINETY-ONE dollars per
14 instructional unit;

15 (II) Setting category II - Denver metro: Five thousand
16 one--hundred--sixty--seven TWO HUNDRED SIXTY-ONE dollars per
17 instructional unit;

18 (III) Setting category III - urban-suburban: Four
19 thousand four--hundred--twenty--seven FIVE HUNDRED TWENTY-ONE
20 dollars per instructional unit;

21 (IV) Setting category IV - outlying city: Four thousand
22 three hundred twenty--seven SIXTY-SIX dollars per instructional
23 unit;

24 (V) Setting category V - outlying town: Four thousand
25 forty--seven ONE HUNDRED FORTY-ONE dollars per instructional
26 unit;

27 (VI) Setting category VI - rural: Three thousand one

1 ~~hundred--seven~~ TWO HUNDRED ONE dollars per instructional unit;

2 (VII) Setting category VII - recreational: Five

3 thousand ~~three--hundred--twenty-seven~~ SEVENTY-SIX dollars per

4 instructional unit;

5 (VIII) Setting category VIII - small attendance: One

6 thousand ~~eight--hundred--thirty-seven~~ NINE HUNDRED THIRTY-ONE

7 dollars per instructional unit.

8 (3) (b) The amount of the second school site funding

9 component shall be as follows:

10 (I) Setting category I - core city: Eight thousand ~~one~~

11 ~~hundred---eighty-six~~ THREE HUNDRED FIFTY dollars per

12 instructional unit;

13 (II) Setting category II - Denver metro: Nine thousand

14 ~~two--hundred--forty-six~~ FOUR HUNDRED TEN dollars per

15 instructional unit;

16 (III) Setting category III - urban-suburban: Seven

17 thousand ~~six-hundred-one~~ SEVEN HUNDRED SIXTY-FIVE dollars per

18 instructional unit;

19 (IV) Setting category IV - outlying city: Seven

20 thousand ~~three-hundred--eighty-one~~ FOUR HUNDRED THIRTY-FIVE

21 dollars per instructional unit;

22 (V) Setting category V - outlying town: Seven thousand

23 ~~three--hundred--one~~ FOUR HUNDRED SIXTY-FIVE dollars per

24 instructional unit;

25 (VI) Setting category VI - rural: ~~Six-thousand-eight~~

26 ~~hundred--sixty-six~~ SEVEN THOUSAND THIRTY dollars per

27 instructional unit;

1 (VII) Setting category VII - recreational: Eight
2 thousand ~~five-hundred-sixty-six~~ THREE HUNDRED SIXTY dollars
3 per instructional unit;

4 (VIII) Setting category VIII - small attendance: Six
5 thousand ~~one-hundred-one~~ TWO HUNDRED SIXTY-FIVE dollars per
6 instructional unit.

7 SECTION 10. 22-53-111 (2) (b), Colorado Revised
8 Statutes, 1988 Repl. Vol., as amended, is amended to read:

9 22-53-111. District funding. (2) (b) The amount of the
10 district funding component shall be as follows:

11 (I) Setting category I - core city: Ten thousand six
12 hundred ~~---nine~~ SEVEN HUNDRED EIGHTY-EIGHT dollars per
13 instructional unit;

14 (II) Setting category II - Denver metro: Eight-thousand
15 nine ~~---hundred---ninety-four~~ NINE THOUSAND ONE HUNDRED
16 SEVENTY-THREE dollars per instructional unit;

17 (III) Setting category III - urban-suburban: Eight
18 thousand ~~one--hundred--sixty-nine~~ THREE HUNDRED FORTY-EIGHT
19 dollars per instructional unit;

20 (IV) Setting category IV - outlying city: Eight
21 thousand one hundred ~~nineteen~~ THIRTEEN dollars per
22 instructional unit;

23 (V) Setting category V - outlying town: Eight thousand
24 ~~one-hundred-eighty-nine~~ THREE HUNDRED SIXTY-EIGHT dollars per
25 instructional unit;

26 (VI) Setting category VI - rural: Ten thousand seven
27 hundred ~~---nineteen~~ EIGHT HUNDRED NINETY-EIGHT dollars per

1 instructional unit;

2 (VII) Setting category VII - recreational: Ten thousand
3 ~~six--hundred--sixty-four~~ ONE HUNDRED EIGHTY-THREE dollars per
4 instructional unit;

5 (VIII) Setting category VIII - small attendance: Ten
6 thousand ~~five--hundred--forty-four~~ SEVEN HUNDRED TWENTY-THREE
7 dollars per instructional unit.

8 SECTION 11, 22-53-112 (2), Colorado Revised Statutes,
9 1988 Repl. Vol., as amended, is amended to read:

10 22-53-112. Adjustments in funding components for certain
11 small districts. (2) Notwithstanding the provisions of
12 subsection (1) of this section, no district having a pupil
13 enrollment of less than three hundred pupils shall have an
14 instructional unit funding ratio of less than SEVEN PUPILS PER
15 K-3 UNIT OR seven pupils per unit 4-12 UNIT, or per pupil
16 funding based on the funding components in section 22-53-108
17 of more than five hundred seventeen TWENTY-FOUR dollars, or
18 per instructional unit funding based on the funding components
19 in sections 22-53-109 to 22-53-111 of less than ~~forty-nine~~
20 ~~thousand--four--hundred--sixty-eight~~ FIFTY THOUSAND SEVEN HUNDRED
21 FIFTEEN dollars.

22 SECTION 12. 22-53-114 (1) (b) and (1) (c), Colorado
23 Revised Statutes, 1988 Repl. Vol., as amended, are amended,
24 and the said 22-53-114 (1) is further amended BY THE ADDITION
25 OF A NEW PARAGRAPH, to read:

26 22-53-114. Local and state shares of equalization
27 program funding. (1) (b) Sixty-five dollars and twenty-four

1 cents per pupil for the 1990 budget year; and

2 (c) ~~For budget years thereafter, an amount set by the~~
3 ~~general assembly~~ SEVENTY-FOUR DOLLARS AND SEVENTY-THREE CENTS
4 PER PUPIL FOR THE 1991 BUDGET YEAR; AND

5 (d) For budget years thereafter, an amount set by the
6 general assembly.

7 SECTION 13. The introductory portion to 22-53-114 (2)
8 (b) and 22-53-114 (2) (b) (III), Colorado Revised Statutes,
9 1988 Repl. Vol., as amended, are amended, and the said
10 22-53-114 (2) (b) is further amended BY THE ADDITION OF A NEW
11 SUBPARAGRAPH, to read:

12 22-53-114. Local and state shares of equalization
13 program funding. general assembly. (2) (b) No later than
14 December 5 preceding each budget year, the department of
15 education shall determine and the state board shall certify
16 the number of mills to be levied on the taxable property in
17 each district in order to assure that the state's percentage
18 share of the equalization program funding plus the preschool
19 program funding AND THE THREE- AND FOUR-YEAR-OLD HANDICAPPED
20 PROGRAM FUNDING of all districts in the state is as follows:

21 (III) For each subsequent THE 1991 budget year, a-
22 49.72 percent; ~~to be fixed by the general assembly.~~

23 (IV) For each subsequent budget year, a percent to be
24 fixed by the general assembly.

25 SECTION 14. 22-53-114 (4) (a), (4) (b) (III), (4) (b)
26 (IV), and (4) (b) (V), Colorado Revised Statutes, 1988 Repl.
27 Vol., as amended, are amended, and the said 22-53-114 (4) (b)

1 is further amended BY THE ADDITION OF A NEW SUBPARAGRAPH, to
2 read:

3 22-53-114. Local and state shares of equalization
4 program funding. (4) (a) If the amount of property tax
5 revenue which a district is entitled to receive from the levy
6 required by subsections (1) and (2) of this section during the
7 budget year, assuming one hundred percent collection, exceeds
8 the equalization program funding of the district, such excess
9 amount shall be used to replace, on a pro rata basis, any
10 categorical program support funds which such district would
11 otherwise be eligible to receive from the state. If the
12 amount of property tax revenue exceeds the equalization
13 program funding of the district and the total amount of
14 categorical program support funds which the district would
15 otherwise be eligible to receive from the state, the tax levy
16 shall be reduced so that the property tax revenue received
17 from such tax levy equals the total of said two amounts. For
18 the purposes of this subsection (4), "categorical program
19 support funds which the district would otherwise be eligible
20 to receive from the state" means amounts which the district
21 would have received from the state but which will be received
22 instead from property tax revenues by reason of this section
23 and includes funds pursuant to section 22-53-115.5 for a
24 preschool program established pursuant to article 28 of this
25 title, funds pursuant to section 22-53-116 due to increased
26 enrollment, FUNDS PURSUANT TO SECTION 22-53-116.5 FOR THREE-
27 AND FOUR-YEAR-OLD HANDICAPPED CHILDREN, funds pursuant to the

1 "Exceptional Children's Educational Act", article 20 of this
2 title, funds pursuant to the "English Language Proficiency
3 Act", article 24 of this title, transportation aid pursuant to
4 article 51 of this title, and vocational education aid
5 pursuant to article 8 of title 23, C.R.S. Funds received by
6 an administrative unit under the "Exceptional Children's
7 Educational Act", article 20 of this title, as reimbursement
8 for services provided to children counted in the pupil
9 enrollment of a district shall be considered as funds which a
10 district would otherwise be eligible to receive for purposes
11 of this subsection (4).

12 (b) (II.5) Third, funds pursuant to section 22-53-116.5
13 for three- and four-year-old handicapped children;

14 (III) ~~Third~~ FOURTH, transportation aid pursuant to
15 article 51 of this title;

16 (IV) ~~Fourth~~ FIFTH, funds pursuant to the "English
17 Language Proficiency Act", article 24 of this title;

18 (V) ~~Fifth~~ SIXTH, funds pursuant to the "Exceptional
19 Children's Educational Act", article 20 of this title.

20 SECTION 15. 22-53-115 (5) (a) (II), (5) (c), and (6)
21 (b), Colorado Revised Statutes, 1988 Repl. Vol., as amended,
22 are amended to read:

23 22-53-115. Phase-in of equalization program funding and
24 uniform mill levy. (5) (a) (II) An amount equal to the
25 increment of increased enrollment, as determined pursuant to
26 this subparagraph (II), multiplied by the sum of: The first
27 and second instructional unit funding components for the

1 district's setting category; the first and second school site
2 funding components for the district's setting category, and
3 the district funding component for the district's setting
4 category. The increment of increased enrollment shall be
5 calculated as follows: The difference between the district's
6 pupil enrollment for the current budget year and its pupil
7 enrollment for the prior budget year divided by the
8 instructional unit funding ratio for the district's setting
9 category with the result divided by ~~eight~~ FOUR and, if the
10 quotient is not a whole number, rounded down to the nearest
11 whole number.

12 (c) (I) (A) A district's pupil enrollment shall not
13 include the district's preschool enrollment.

14 ~~(II)~~ (B) This ~~paragraph~~---(c) SUBPARAGRAPH (I) is
15 repealed, effective July 1, 1993.

16 (II) A DISTRICT'S PUPIL ENROLLMENT SHALL NOT INCLUDE THE
17 DISTRICT'S THREE- AND FOUR-YEAR-OLD HANDICAPPED ENROLLMENT.

18 (6) (b) (I) For the 1990 and ~~1991~~ budget years YEAR, a
19 district whose mill levy is determined in accordance with
20 section 22-53-114 (1) and (2), and whose levy is not subject
21 to the provisions of section 22-53-114 (4) or (5), shall not
22 increase its mill levy over the levy for the prior budget year
23 by more than four mills, by more than thirty-three percent of
24 the difference between the levy for the prior budget year and
25 the levy certified by the department of education pursuant to
26 section 22-53-114 (2) (b) for the current budget year, or by
27 an amount which will result in more than one hundred five and

1 one-half percent of the property tax revenues for the prior
2 budget year, whichever is greater, nor shall any such district
3 decrease its mill levy from the levy for the prior budget year
4 by more than four mills, by more than thirty-three percent of
5 the difference between the levy for the prior budget year and
6 the levy certified by the department of education pursuant to
7 section 22-53-114 (2) (b) for the current budget year, or by
8 an amount which will result in less than ninety-four and
9 one-half percent of the property tax revenues for the prior
10 budget year, whichever is greater.

11 (II) For the 1990 and--1991 budget years YEAR, no
12 district whose mill levy is subject to the provisions of
13 section 22-53-114 (4) or (5) shall increase its mill levy over
14 the levy for the prior budget year by more than four mills or
15 by an amount which will result in more than one hundred five
16 and one-half percent of the property tax revenues for the
17 prior budget year, whichever is greater, nor shall any such
18 district decrease its mill levy from the levy for the prior
19 budget year by more than four mills or by an amount which will
20 result in less than ninety-four and one-half percent of the
21 property tax revenues for the prior budget year, whichever is
22 greater.

23 (III) FOR THE 1991 BUDGET YEAR, A DISTRICT WHICH LEVIED
24 THE UNIFORM LEVY CERTIFIED BY THE DEPARTMENT OF EDUCATION
25 PURSUANT TO SECTION 22-53-114 (2) (b) FOR THE 1990 BUDGET YEAR
26 SHALL LEVY THE UNIFORM LEVY CERTIFIED BY THE DEPARTMENT FOR
27 THE 1991 BUDGET YEAR.

1 (IV) FOR THE 1991 BUDGET YEAR, A DISTRICT WHICH DID NOT
2 LEVY THE UNIFORM LEVY CERTIFIED BY THE DEPARTMENT OF EDUCATION
3 PURSUANT TO SECTION 22-53-114 (2) (b) FOR THE 1990 BUDGET
4 YEAR, AND WHOSE LEVY IS NOT SUBJECT TO THE PROVISIONS OF
5 SECTION 22-53-114 (4) OR (5), SHALL NOT:

6 (A) INCREASE ITS MILL LEVY OVER THE LEVY FOR THE 1990
7 BUDGET YEAR BY MORE THAN THREE MILLS OR BY AN AMOUNT WHICH
8 WILL RESULT IN MORE THAN ONE HUNDRED FIVE AND ONE-HALF PERCENT
9 OF THE PROPERTY TAX REVENUES FOR THE 1990 BUDGET YEAR,
10 EXCLUDING THE INCREASED PROPERTY TAX REVENUES ATTRIBUTABLE TO
11 GROWTH, WHICHEVER IS LESS; EXCEPT THAT THE MILL LEVY SHALL NOT
12 BE LESS THAN THE MILL LEVY FOR THE 1990 BUDGET YEAR; OR

13 (B) DECREASE ITS MILL LEVY FROM THE LEVY FOR THE 1990
14 BUDGET YEAR BY MORE THAN FOUR MILLS, BY MORE THAN FIFTY
15 PERCENT OF THE DIFFERENCE BETWEEN THE LEVY FOR THE 1990 BUDGET
16 YEAR AND THE LEVY CERTIFIED BY THE DEPARTMENT OF EDUCATION
17 PURSUANT TO SECTION 22-53-114 (2) (b) FOR THE 1990 BUDGET
18 YEAR, OR BY AN AMOUNT WHICH WILL RESULT IN LESS THAN
19 NINETY-FOUR AND ONE-HALF PERCENT OF THE PROPERTY TAX REVENUES
20 FOR THE PRIOR BUDGET YEAR, WHICHEVER IS GREATER.

21 (V) FOR THE 1991 BUDGET YEAR, A DISTRICT WHOSE MILL LEVY
22 IS SUBJECT TO THE PROVISIONS OF SECTION 22-53-114 (4) OR (5)
23 SHALL NOT:

24 (A) INCREASE ITS MILL LEVY OVER THE LEVY FOR THE 1990
25 BUDGET YEAR BY MORE THAN THREE MILLS OR BY AN AMOUNT WHICH
26 WILL RESULT IN MORE THAN ONE HUNDRED FIVE AND ONE-HALF PERCENT
27 OF THE PROPERTY TAX REVENUES FOR THE 1990 BUDGET YEAR,

1 EXCLUDING THE INCREASED PROPERTY TAX REVENUES ATTRIBUTABLE TO
2 GROWTH, WHICHEVER IS LESS; EXCEPT THAT THE MILL LEVY SHALL NOT
3 BE LESS THAN THE MILL LEVY FOR THE 1990 BUDGET YEAR; OR

4 (B) DECREASE ITS MILL LEVY FROM THE LEVY FOR THE PRIOR
5 BUDGET YEAR BY MORE THAN FOUR MILLS OR BY AN AMOUNT WHICH WILL
6 RESULT IN LESS THAN NINETY-FOUR AND ONE-HALF PERCENT OF THE
7 PROPERTY TAX REVENUES FOR THE PRIOR BUDGET YEAR, WHICHEVER IS
8 GREATER.

9 SECTION 16. 22-53-116 (5), Colorado Revised Statutes,
10 1988 Repl. Vol., is amended to read:

11 22-53-116. Additional aid to districts with increased
12 enrollment during the budget year. (5) (a) (I) A district's
13 pupil enrollment shall not include the district's preschool
14 enrollment.

15 (b) (II) This ~~subsection-(5)~~ PARAGRAPH (a) is repealed,
16 effective July 1, 1993.

17 (b) A DISTRICT'S PUPIL ENROLLMENT SHALL NOT INCLUDE THE
18 DISTRICT'S THREE- AND FOUR-YEAR-OLD HANDICAPPED ENROLLMENT.

19 SECTION 17. 22-53-102 (4), Colorado Revised Statutes,
20 1988 Repl. Vol., is amended to read:

21 22-53-102. Legislative declaration - statutory
22 construction - statewide applicability. (4) Nothing in this
23 article shall be construed to ~~establish-a-pupil-teacher-ratio~~
24 ~~for-any-district-or-to~~ require that funding received by virtue
25 of any funding component, except the first and second pupil
26 funding components in section 22-53-108 (2) and (3), be
27 expended for the purpose set forth in connection with such

1 component.

2 SECTION 18. Part 1 of article 53 of title 22, Colorado
3 Revised Statutes, 1988 Repl. Vol., as amended, is amended BY
4 THE ADDITION OF A NEW SECTION to read:

5 22-53-116.5. Program funding for districts with programs
6 for three- and four-year-old handicapped children. (1) For
7 the 1991 budget year and budget years thereafter, any school
8 district providing special educational programs or special
9 educational services to three- and four-year-old handicapped
10 children pursuant to the "Exceptional Children's Educational
11 Act", article 20 of this title, shall be entitled to three-
12 and four-year-old handicapped program funding in an amount
13 equal to its three- and four-year-old handicapped enrollment
14 multiplied by the sum of the following:

15 (a) The pupil funding components for the district as set
16 forth in section 22-53-108; and

17 (b) The instructional unit, school site, and district
18 funding components for the district, as set forth in sections
19 22-53-109 to 22-53-111 and as adjusted pursuant to section
20 22-53-112, divided by the district's instructional unit
21 funding ratio.

22 SECTION 19. 22-28-104 (2), Colorado Revised Statutes,
23 1988 Repl. Vol., is amended to read:

24 22-28-104. Establishment of preschool program in public
25 schools. (2) The number of children that may participate in
26 the state pilot preschool program in ~~any-one-year~~ THE 1989 AND
27 1990 BUDGET YEARS shall not exceed two thousand AND IN THE

1 1991 BUDGET YEAR AND BUDGET YEARS THEREAFTER SHALL NOT EXCEED
2 TWO THOUSAND SEVEN HUNDRED FIFTY.

3 SECTION 20. Safety clause. The general assembly hereby
4 finds, determines, and declares that this act is necessary
5 for the immediate preservation of the public peace, health,
6 and safety.