

**Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

ENGROSSED

*This Version Includes All Amendments Adopted
on Second Reading in the House of Introduction*

LLS NO. 24-0977.06 Jacob Baus x2173

HOUSE BILL 24-1448

HOUSE SPONSORSHIP

McCluskie and Bacon,

SENATE SPONSORSHIP

Lundeen and Zenzinger,

House Committees

Education
Appropriations

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING THE CREATION OF A MODERNIZED APPROACH TO**
102 **FUNDING PUBLIC EDUCATION, AND, IN CONNECTION THEREWITH,**
103 **MAKING AND REDUCING AN APPROPRIATION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill creates a new total program formula (new formula), which is used to determine each school district's (district) and institute charter school's annual total program amount to fund public education. With limited exception, the district or the institute charter school has the discretion to determine the budgeting and expending of its total program

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.*

HOUSE
Amended 2nd Reading
April 30, 2024

money.

The new formula:

- Starts with a district's foundation funding, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's online pupil enrollment; then
- Adds the district's at-risk funding, which is determined by multiplying the statewide base per pupil funding by 25% and then multiplying that result by the district's at-risk pupil enrollment; then
- Adds the district's English language learning funding, which is determined by multiplying the statewide base per pupil funding by 25% and then multiplying that result by the district's English language learner pupil enrollment; then
- Adds the district's special education funding, which is determined by multiplying the statewide base per pupil funding by 25% and then multiplying that result by the district's special education pupil enrollment; then
- Adds the district's cost of living factor, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's online pupil enrollment, and then multiplying that result by the district's cost of living factor; then
- Adds the district's locale factor, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's online pupil enrollment, and then multiplying that result by the district's locale factor; then
- Adds the district's size factor, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's online pupil enrollment, and then multiplying that result by the district's size factor; then
- Adds the district's extended high school funding, which is determined by multiplying the district's extended high school pupil enrollment by an amount that increases by the same percentage that the statewide base per student funding increases; then
- Adds the district's online funding, which is determined by multiplying the district's online pupil enrollment by an

amount that increases by the same percentage that the statewide base per student funding increases.

Beginning in the 2030-31 state fiscal year, the new formula will determine each district's and institute charter school's annual total program amount.

For the 2025-26 state fiscal year through the 2029-30 state fiscal year, each district's and institute charter school's annual total program amount will be determined by calculating each district's and institute charter school's annual total program amount under the new formula and the expiring formula. During these state fiscal years, a district's or institute charter school's annual total program amount is the district's or institute charter school's calculation under the expiring formula, unless:

- For the 2025-26 state fiscal year, if the total program calculation under the new formula is greater than the total program calculation under the expiring formula, the district's or institute charter school's annual total program amount is the amount calculated under the expiring formula plus an amount equal to 18% of the difference between the amount calculated under the new formula and the expiring formula;
- For the 2026-27 state fiscal year, if the total program calculation under the new formula is greater than the total program calculation under the expiring formula, the district's or institute charter school's annual total program amount is the amount calculated under the expiring formula plus an amount equal to 34% of the difference between the amount calculated under the new formula and the expiring formula;
- For the 2027-28 state fiscal year, if the total program calculation under the new formula is greater than the total program calculation under the expiring formula, the district's or institute charter school's annual total program amount is the amount calculated under the expiring formula plus an amount equal to 50% of the difference between the amount calculated under the new formula and the expiring formula;
- For the 2028-29 state fiscal year, if the total program calculation under the new formula is greater than the total program calculation under the expiring formula, the district's or institute charter school's annual total program amount is the amount calculated under the expiring formula plus an amount equal to 66% of the difference between the amount calculated under the new formula and the expiring formula; and
- For the 2029-30 state fiscal year, if the total program

calculation under the new formula is greater than the total program calculation under the expiring formula, the district's or institute charter school's annual total program amount is the amount calculated under the expiring formula plus an amount equal to 82% of the difference between the amount calculated under the new formula and the expiring formula.

The bill repeals the expiring formula on July 1, 2030.

The bill makes amendments to conform with these changes and to repeal obsolete provisions within the "Public School Finance Act".

The bill requires the department of education to contract with third-party entities to conduct 2 studies and publish reports concerning weighted student budgeting and implementing a multiple count day method for determining pupil enrollment. The third-party entities are required to submit reports to the education committees of the house of representatives and the senate, and the governor, by June 30, 2025.

Under current law, there is the public school fund of the state (permanent school fund). The bill requires that:

- For the 2024-25 state fiscal year, the first \$11 million of interest and income earned on the deposit and investment of money in the permanent school fund (interest and income) is credited to the state public school fund, the next \$11 million of interest and income becomes part of the principal of the permanent school fund, and the remaining interest and income is credited to the restricted account of the public school capital construction assistance fund (assistance fund);
- For the 2025-26 state fiscal year, the first \$6 million of interest and income is credited to the state public school fund, the next \$6 million of interest and income becomes part of the principal of the permanent school fund, and the remaining interest and income is credited to the restricted account of the assistance fund; and
- For the 2026-27 state fiscal year, and state fiscal years thereafter, all interest and income is credited to the restricted account of the assistance fund.

The bill requires the state treasurer to allocate any money remaining in the state land board trust administration fund to pay for the services provided by the investment consultant hired by the public school investment board and for the reimbursement for travel and other necessary expenses incurred by the members of that board.

Under certain circumstances, the bill requires to be credited to the assistance fund:

- For the 2024-25 state fiscal year, the greater of \$10 million from proceeds received from certain resources from public

- school lands plus 50% of the gross amount of public school lands income other than interest or income, or \$40 million;
- For the 2025-26 state fiscal year, the greater of \$15 million from proceeds received from certain resources from public school lands plus 50% of the gross amount of public school lands income other than interest or income, or \$40 million; and
- For the 2026-27 state fiscal year, and each state fiscal year thereafter, the greater of \$21 million from proceeds received from certain resources from public school lands plus 50% of the gross amount of public school lands income other than interest or income, or \$40 million.

The bill credits an amount to the charter school facilities assistance account from the assistance fund.

The bill increases the total maximum amount of annual payments payable by the state during a state fiscal year under the terms of all outstanding financed purchase of an asset or certificate of participation agreements entered into by the state treasurer from \$125 million to \$150 million.

Current law dictates the distribution of proceeds received from certain resources from public school lands, of which, a certain amount is credited to the permanent school fund. The bill requires that:

- For the 2024-25 state fiscal year, the first \$10 million is credited to the assistance fund;
- For the 2025-26 state fiscal year, the first \$15 million is credited to the assistance fund; and
- For the 2026-27 state fiscal year, and each state fiscal year thereafter, the first \$21 million is credited to the assistance fund.

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

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 22-54-101 as
3 follows:

4 **22-54-101. Short title.** ~~This article shall be known and may be~~
5 ~~cited as the "Public School Finance Act of 1994"~~ THE SHORT TITLE OF
6 THIS ARTICLE 54 IS THE "PUBLIC SCHOOL FINANCE ACT OF 2025".

7 **SECTION 2.** In Colorado Revised Statutes, **amend** 22-54-102 as
8 follows:

1 **22-54-102. Statewide applicability - intergovernmental**

2 **agreements - legislative declaration.** (1) The general assembly hereby
3 finds and declares that this ~~article~~ ARTICLE 54 is enacted in furtherance of
4 the general assembly's duty under section 2 of article IX of the state
5 constitution to provide for a thorough and uniform system of public
6 schools throughout the state; that a thorough and uniform system requires
7 that all school districts and institute charter schools operate under the
8 same finance formula; and that equity considerations dictate that all
9 districts and institute charter schools be subject to the expenditure and
10 maximum levy provisions of this ~~article~~ ARTICLE 54. Accordingly, the
11 provisions of this ~~article~~ ARTICLE 54 concerning the financing of public
12 schools ~~for budget years beginning on and after July 1, 1994, shall apply~~
13 to all school districts and institute charter schools organized under the
14 laws of this state.

15 (2) (a) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES
16 THAT:

17 (I) A THOROUGH AND UNIFORM SYSTEM OF PUBLIC EDUCATION
18 CREATES A LEARNING ENVIRONMENT IN WHICH ALL LEARNERS ARE
19 CIVICALLY ENGAGED; PHYSICALLY, SOCIALLY, AND EMOTIONALLY
20 HEALTHY; COMPETENT ACADEMIC SCHOLARS; AND, UPON GRADUATION,
21 READY TO CONTRIBUTE PRODUCTIVELY TO THE ECONOMY AND PREPARED
22 FOR A RAPIDLY CHANGING WORLD;

23 (II) A WORLD-CLASS PUBLIC EDUCATION LEARNING ENVIRONMENT
24 IS CRITICAL TO MEETING THE WORKFORCE DEMANDS FOR COLORADO'S
25 THRIVING AND DYNAMIC ECONOMY;

26 (III) THE CHANGING REALITIES OF COLORADO'S ECONOMY
27 DEMAND THAT STUDENTS BE AGILE LEARNERS ABLE TO CONTINUOUSLY

1 LEARN, ADAPT, AND SHIFT INTO NEW ROLES BY DEVELOPING CRITICAL
2 THINKING, COLLABORATION, AND PROBLEM-SOLVING SKILLS;

3 (IV) THE NEEDS OF THE STATE REQUIRE THAT ALL STUDENTS,
4 INCLUDING THOSE WHO ARE UNDERSERVED OR FACE SIGNIFICANT
5 CHALLENGES IN MEETING COLORADO'S GRADUATION GUIDELINES,
6 COMPLETE HIGH SCHOOL AND ARE READY FOR CAREER OR
7 POSTSECONDARY EDUCATION;

8 (V) COLORADO'S TOTAL PROGRAM FORMULA, PURSUANT TO
9 SECTION 22-54-104, DRASTICALLY UNDERFUNDS COLORADO'S MOST
10 HISTORICALLY UNDERSERVED STUDENTS, INCLUDING AT-RISK STUDENTS,
11 ENGLISH LANGUAGE LEARNERS, AND STUDENTS WITH SPECIAL NEEDS.
12 SINCE THE COVID-19 PANDEMIC, THE ACHIEVEMENT GAP BETWEEN THESE
13 STUDENTS AND THEIR PEERS HAS GROWN EXPONENTIALLY. RESEARCH
14 SHOWS THAT DIRECTING ADDITIONAL FUNDING TO THESE STUDENTS
15 BOLSTERS THEIR ACADEMIC OUTCOMES.

16 (VI) COLORADO'S TOTAL PROGRAM FORMULA, PURSUANT TO
17 SECTION 22-54-104, HAS NOT BEEN SIGNIFICANTLY UPDATED SINCE 1994.
18 AS THE GENERAL ASSEMBLY COMMITS TO FULLY BUYING DOWN THE
19 BUDGET STABILIZATION FACTOR, THERE IS AN OPPORTUNE MOMENT TO
20 MODERNIZE THE TOTAL PROGRAM FORMULA TO BETTER MEET THE NEEDS
21 OF STUDENTS, EDUCATORS, COMMUNITIES, AND SCHOOLS.

22 (VII) IN THE YEARS SINCE THIS ARTICLE 54 WAS ORIGINALLY
23 ENACTED IN 1994, CONSTITUTIONAL PROVISIONS, STATUTORY
24 REQUIREMENTS, PUBLIC EXPECTATIONS, AND STUDENT DEMOGRAPHICS
25 HAVE PLACED GREATER DEMANDS ON COLORADO'S PUBLIC EDUCATION
26 LEARNING ENVIRONMENT; AND

27 (VIII) CHALLENGES TO RECRUIT AND RETAIN EDUCATORS AND

1 SCHOOL LEADERS, AND IMPEDIMENTS TO BENEFICIAL INNOVATION,
2 CONTINUE TO THREATEN COLORADO'S PUBLIC EDUCATION LEARNING
3 ENVIRONMENT.

4 (b) TO PROVIDE EACH CHILD IN THIS STATE WITH A HIGH-QUALITY
5 PUBLIC EDUCATION, THE GENERAL ASSEMBLY FINDS AND DECLARES THAT
6 COLORADO'S PUBLIC SCHOOL FINANCE FORMULA MUST BE REDESIGNED
7 AND MODERNIZED TO:

8 (I) PRIORITIZE EQUITY BY FOCUSING ON INDIVIDUAL STUDENT
9 NEEDS, INCLUDING PRIORITIZED FUNDING FOR STUDENTS EXPERIENCING
10 POVERTY, STUDENTS WITH SPECIAL EDUCATION NEEDS, AND STUDENTS
11 WHO ARE ENGLISH LANGUAGE LEARNERS;

12 (II) RECOGNIZE AND ADJUST FUNDING FOR DIFFERENCES AMONG
13 SCHOOL DISTRICTS AND PUBLIC SCHOOLS RELATED TO SIZE, REMOTENESS,
14 AND COST OF LIVING;

15 (III) PROMOTE GREATER UNDERSTANDING OF PUBLIC EDUCATION
16 FUNDING FOR POLICYMAKERS, EDUCATORS, COMMUNITY MEMBERS,
17 FAMILIES, AND STUDENTS BY CREATING TRANSPARENCY AND SIMPLICITY
18 IN THE SCHOOL FINANCE FORMULA CALCULATION; AND

19 (IV) RESPONSIBLY PHASE IN A NEW TOTAL PROGRAM FORMULA
20 OVER A PERIOD OF TIME SO THAT IT IS SUSTAINABLE, AND ALLOW SCHOOL
21 DISTRICTS AND SCHOOLS AN AMOUNT OF TIME NECESSARY TO ADJUST TO
22 THE PHASE-IN.

23 ~~(2)~~ (3) The general assembly hereby finds and declares that in
24 enacting this ~~article~~ ARTICLE 54 it has adopted a formula for the support
25 of schools; ~~for the 1994-95 budget year and budget years thereafter;~~
26 however, the adoption of ~~such~~ THE formula in no way ~~represents~~ IS a
27 commitment on the part of the general assembly concerning the level of

1 total funding for schools. ~~for the 1995-96 budget year or any budget year~~
2 ~~thereafter.~~

3 ~~(3)~~ (4) (a) ~~Nothing in this article shall be construed to~~ THIS
4 ARTICLE 54 DOES NOT prohibit local governments from cooperating with
5 school districts through intergovernmental agreements to fund, construct,
6 maintain, or manage capital construction projects or other facilities as set
7 forth in section 22-45-103 (1)(c)(I)(A) or (1)(c)(I)(D), including, but not
8 limited to, swimming pools, playgrounds, or ball fields, ~~as long as~~ IF
9 funding for ~~such~~ THE projects is provided solely from a source of local
10 government revenue that is otherwise authorized by law, except impact
11 fees or other similar development charges or fees.

12 (b) Notwithstanding ~~any provision of paragraph (a) of this~~
13 ~~subsection (3)~~ SUBSECTION (4)(a) OF THIS SECTION to the contrary,
14 ~~nothing in this subsection (3) shall be construed to~~ THIS SUBSECTION (4)
15 DOES NOT:

16 (I) Limit or restrict a county's power to require the reservation or
17 dedication of sites and land areas for schools or the payment of ~~moneys~~
18 MONEY in lieu thereof pursuant to section 30-28-133 (4)(a); ~~C.R.S. or to~~
19 ~~limit a local government's ability to accept and expend impact fees or~~
20 ~~other similar development charges or fees contributed voluntarily on or~~
21 ~~before December 31, 1997, to fund the capital projects of school districts~~
22 ~~according to the terms of agreements voluntarily entered into on or before~~
23 ~~June 4, 1996, between all affected parties; AND~~

24 (II) Repealed.

25 (III) Grant authority to local governments to require the
26 reservation or dedication of sites and land areas for schools or the
27 payment of ~~moneys in lieu thereof~~ MONEY; however, the prohibition on

1 impact fees or other similar development charges or fees contained in this
2 subsection (3) shall not be construed to SUBSECTION (4) DOES NOT restrict
3 the authority of any local government to require the reservation or
4 dedication of sites and land areas for schools or the payment of moneys
5 in lieu thereof if such MONEY IF THE local government otherwise has such
6 THE authority granted by law.

7 (4) ~~If the December 2015 revenue forecast prepared by the~~
8 ~~legislative council staff estimates that the amount of local property tax~~
9 ~~revenues that will be available to districts for the 2015-16 budget year~~
10 ~~will be greater than the amount estimated in the December 2014 revenue~~
11 ~~forecast, it is the intent of the general assembly, through the supplemental~~
12 ~~appropriations process during the 2016 regular legislative session, to~~
13 ~~maintain and not reduce state appropriations for school finance funding~~
14 ~~after consideration of other forecast changes, including changes in the~~
15 ~~number of pupils and at-risk pupils enrolled, the inflation rate, and the~~
16 ~~expected state education fund revenues.~~

17 (5) (a) ~~The general assembly finds that, due to the COVID-19~~
18 ~~pandemic beginning during the 2019-20 school year, Colorado's public~~
19 ~~education system has faced significant disruptions to the delivery of~~
20 ~~classroom instruction, student learning, and access to critically necessary~~
21 ~~nutritional, health, and social-emotional support services. Therefore, the~~
22 ~~general assembly finds that:~~

23 (I) ~~A world-class public education is critical to meeting the~~
24 ~~workforce demands for Colorado's economy;~~

25 (II) ~~The changing realities of Colorado's post-pandemic economy~~
26 ~~demand that students be agile learners able to continuously learn, adapt,~~
27 ~~and shift into new roles by developing critical thinking, collaboration, and~~

1 problem-solving skills; and

2 ~~(III) The needs of the state require that all students, including~~
3 ~~those who are underserved or face significant challenges in meeting~~
4 ~~Colorado's graduation guidelines, complete high school career and~~
5 ~~college ready.~~

6 ~~(b) To provide each child in this state with a high-quality public~~
7 ~~education, the general assembly declares that Colorado's public school~~
8 ~~finance formula must be redesigned and modernized to:~~

9 ~~(I) Prioritize equity, focusing on individual student needs by~~
10 ~~increasing the funding for students who are economically disadvantaged~~
11 ~~and students who are English language learners; and~~

12 ~~(II) Address the inequities in school district funding that arise~~
13 ~~from the dramatic differences in local property wealth and mill levy~~
14 ~~overrides.~~

15 ~~(c) Further, the general assembly declares that, because English~~
16 ~~language learner funding will now be included in the school finance~~
17 ~~formula, it is appropriate to fund this inclusion by redirecting to the state~~
18 ~~share of total program the amount previously appropriated for the~~
19 ~~professional development and student support program created in section~~
20 ~~22-24-108. The general assembly further declares that the remaining costs~~
21 ~~of the school finance formula changes are offset by the savings to the~~
22 ~~state share of total program that occur as a result of correcting the~~
23 ~~unauthorized reductions in district property tax mill levies as provided in~~
24 ~~section 22-54-106 (2.1).~~

25 **SECTION 3.** In Colorado Revised Statutes, 22-54-103, **amend**
26 (1.3), (6), (6.5), (8.5)(a)(II), (8.5)(b), (10)(a)(II), (10)(a)(III.5), (10)(a)(V),
27 (10)(b)(I) introductory portion, (10)(d), (10)(f), (10)(h)(I) introductory

1 portion, (10.5)(b), (14), and (15); **repeal** (1.5)(a)(V), (1.5)(b),
2 (1.5)(c)(II)(A), (5.5)(a), (7), and (10)(g); and **add** (10.7) as follows:

3 **22-54-103. Definitions.** As used in this article 54, unless the
4 context otherwise requires:

5 (1.3) "Accounting district" means the ~~school~~ district within whose
6 geographic boundaries an institute charter school is physically located.

7 (1.5) (a) "At-risk pupils" means:

8 (V) ~~For the 2005-06 budget year through the 2020-21 budget year,~~
9 ~~the number of district pupils who are English language learners plus the~~
10 ~~greater of:~~

11 ~~(A) The number of district pupils eligible for free lunch; or~~

12 ~~(B) The number of pupils calculated in accordance with the~~
13 ~~following formula:~~

14 ~~District percentage of pupils eligible for free lunch x District pupil~~
15 ~~enrollment.~~

16 (b) For purposes of subsection (1.5)(a)(V) of this section:

17 (I) ~~"District percentage of pupils eligible for free lunch" means the~~
18 ~~district pupils eligible for free lunch in grades one through eight divided~~
19 ~~by the district pupil enrollment in grades one through eight.~~

20 (II) ~~"District pupil enrollment" means the pupil enrollment of the~~
21 ~~district, as determined in accordance with subsection (10) of this section,~~
22 ~~minus the number of pupils enrolled in the Colorado preschool program~~
23 ~~pursuant to article 28 of this title 22 and the number of three-year-old or~~
24 ~~four-year-old pupils with disabilities receiving educational programs~~
25 ~~pursuant to article 20 of this title 22.~~

26 (III) ~~"District pupils eligible for free lunch" means the number of~~
27 ~~pupils included in the district pupil enrollment who are eligible for free~~

1 ~~lunch pursuant to the provisions of the federal "Richard B. Russell~~
2 ~~National School Lunch Act", 42 U.S.C. sec. 1751 et seq.~~

3 ~~(IV) "District pupils who are English language learners" means~~
4 ~~the number of pupils included in the district pupil enrollment for the~~
5 ~~preceding budget year who were not eligible for free lunch pursuant to the~~
6 ~~provisions of the federal "Richard B. Russell National School Lunch~~
7 ~~Act", 42 U.S.C. sec. 1751 et seq., and who are English language learners,~~
8 ~~as defined in section 22-24-103 (4), and:~~

9 ~~(A) Whose scores were not included in calculating school~~
10 ~~academic performance grades as provided in section 22-7-1006.3; or~~

11 ~~(B) Who took an assessment administered pursuant to section~~
12 ~~22-7-1006.3 in a language other than English.~~

13 ~~(c) For purposes of subsection (1.5)(a)(VI) of this section:~~

14 ~~(II) (A) "District pupil enrollment" means, for the 2021-22 and~~
15 ~~2022-23 budget years, the pupil enrollment of the district, as determined~~
16 ~~in accordance with subsection (10) of this section, minus the number of~~
17 ~~pupils enrolled in the Colorado preschool program pursuant to article 28~~
18 ~~of this title 22 and the number of three-year-old or four-year-old pupils~~
19 ~~with disabilities receiving educational programs pursuant to article 20 of~~
20 ~~this title 22.~~

21 ~~(5.5) (a) "District percentage of at-risk pupils" means, for budget~~
22 ~~years commencing prior to July 1, 2023, the number of at-risk pupils in~~
23 ~~the district, as determined in accordance with subsection (1.5) of this~~
24 ~~section, divided by the pupil enrollment of the district, as determined in~~
25 ~~accordance with subsection (10) of this section; except that pupil~~
26 ~~enrollment does not include the number of pupils enrolled in the Colorado~~
27 ~~preschool program pursuant to article 28 of this title 22, as it exists prior~~

1 to July 1, 2023, and the number of three-year-old or four-year-old pupils
2 with disabilities receiving educational programs pursuant to article 20 of
3 this title 22.

4 (6) ~~"District's total program" means the funding for a district, as~~
5 ~~determined pursuant to section 22-54-104 or section 22-54-104.3,~~
6 ~~whichever is applicable, which represents the financial base of support for~~
7 ~~public education in that district. "DISTRICT TOTAL PROGRAM" OR~~
8 ~~"DISTRICT'S TOTAL PROGRAM" MEANS A DISTRICT'S FUNDING, AS~~
9 ~~DETERMINED PURSUANT TO THIS ARTICLE 54, WHICH IS THE FINANCIAL~~
10 ~~BASE OF SUPPORT FOR PUBLIC EDUCATION IN THAT DISTRICT.~~

11 (6.5) "English language learner pupils" means the number of
12 district pupils who are English language learners, as defined in section
13 22-24-103 (4), and for whom the district ~~received~~ RECEIVES funding FOR
14 THE APPLICABLE BUDGET YEAR pursuant to section 22-24-104 (3)(b)(I).

15 (7) ~~"Funded pupil count" means:~~

16 (a) ~~For budget years commencing prior to July 1, 2002, the greater~~
17 ~~of:~~

18 (I) ~~The district's pupil enrollment for the applicable budget year;~~
19 ~~or~~

20 (II) ~~The average of the district's pupil enrollment for the~~
21 ~~applicable budget year and the district's pupil enrollment for the~~
22 ~~immediately preceding budget year; or~~

23 (III) ~~The average of the district's pupil enrollment for the~~
24 ~~applicable budget year and the district's pupil enrollment for the two~~
25 ~~immediately preceding budget years; or~~

26 (IV) ~~The average of the district's pupil enrollment for the~~
27 ~~applicable budget year and the district's pupil enrollment for the three~~

1 immediately preceding budget years;

2 ~~(b) (I) For the budget year commencing on July 1, 2002, the~~
3 ~~district's online pupil enrollment for the applicable budget year plus the~~
4 ~~greater of:~~

5 ~~(A) The district's pupil enrollment for the applicable budget year;~~
6 ~~or~~

7 ~~(B) The average of the district's pupil enrollment for the~~
8 ~~applicable budget year and the district's pupil enrollment for the~~
9 ~~immediately preceding budget year; or~~

10 ~~(C) The average of the district's pupil enrollment for the~~
11 ~~applicable budget year and the district's pupil enrollment for the two~~
12 ~~immediately preceding budget years; or~~

13 ~~(D) The average of the district's pupil enrollment for the~~
14 ~~applicable budget year and the district's pupil enrollment for the three~~
15 ~~immediately preceding budget years.~~

16 ~~(H) Repealed.~~

17 ~~(c) (I) For budget years commencing on and after July 1, 2003, but~~
18 ~~prior to July 1, 2008, the district's online pupil enrollment for the~~
19 ~~applicable budget year plus the district's preschool and kindergarten~~
20 ~~program enrollment for the applicable budget year plus the greater of:~~

21 ~~(A) The district's pupil enrollment for the applicable budget year;~~
22 ~~or~~

23 ~~(B) The average of the district's pupil enrollment for the~~
24 ~~applicable budget year and the district's pupil enrollment for the~~
25 ~~immediately preceding budget year; or~~

26 ~~(C) The average of the district's pupil enrollment for the~~
27 ~~applicable budget year and the district's pupil enrollment for the two~~

1 immediately preceding budget years; or

2 ~~(D) The average of the district's pupil enrollment for the~~
3 ~~applicable budget year and the district's pupil enrollment for the three~~
4 ~~immediately preceding budget years.~~

5 ~~(H) and (I) Repealed.~~

6 ~~(IV) Notwithstanding any provision of law to the contrary, for~~
7 ~~purposes of subparagraph (I) of this paragraph (c) for budget years~~
8 ~~beginning on or after July 1, 2004, a district's funded pupil count shall~~
9 ~~include the certified pupil enrollment and online pupil enrollment of each~~
10 ~~operating institute charter school for which the district is the accounting~~
11 ~~district. The department of education shall add the institute charter~~
12 ~~school's certified pupil enrollment and online pupil enrollment to the~~
13 ~~funded pupil count of the district prior to calculating the district's total~~
14 ~~program pursuant to section 22-54-104.~~

15 ~~(d) (I) For budget years commencing on and after July 1, 2008,~~
16 ~~but prior to July 1, 2009, the district's online pupil enrollment for the~~
17 ~~applicable budget year plus the district's preschool program enrollment~~
18 ~~for the applicable budget year plus the district's supplemental~~
19 ~~kindergarten enrollment for the applicable budget year plus the greater of:~~

20 ~~(A) The district's pupil enrollment for the applicable budget year;~~
21 ~~or~~

22 ~~(B) The average of the district's pupil enrollment for the~~
23 ~~applicable budget year and the district's pupil enrollment for the~~
24 ~~immediately preceding budget year; or~~

25 ~~(C) The average of the district's pupil enrollment for the~~
26 ~~applicable budget year and the district's pupil enrollment for the two~~
27 ~~immediately preceding budget years; or~~

1 ~~(D) The average of the district's pupil enrollment for the~~
2 ~~applicable budget year and the district's pupil enrollment for the three~~
3 ~~immediately preceding budget years; or~~

4 ~~(E) The average of the district's pupil enrollment for the~~
5 ~~applicable budget year and the district's pupil enrollment for the four~~
6 ~~immediately preceding budget years.~~

7 ~~(H) Notwithstanding any provision of law to the contrary, for~~
8 ~~purposes of subparagraph (I) of this paragraph (d), a district's funded~~
9 ~~pupil count shall include the certified pupil enrollment and online pupil~~
10 ~~enrollment of each operating institute charter school for which the district~~
11 ~~is the accounting district. The department of education shall add the~~
12 ~~institute charter school's certified pupil enrollment and online pupil~~
13 ~~enrollment to the funded pupil count of the district prior to calculating the~~
14 ~~district's total program pursuant to section 22-54-104.~~

15 ~~(H) Repealed.~~

16 ~~(IV) The general assembly hereby finds and declares that for the~~
17 ~~purposes of section 17 of article IX of the state constitution, averaging a~~
18 ~~district's pupil enrollment for the applicable budget year and the district's~~
19 ~~pupil enrollment for the four immediately preceding budget years~~
20 ~~pursuant to sub-subparagraph (E) of subparagraph (I) of this paragraph~~
21 ~~(d) is a program for accountable education reform and may therefore~~
22 ~~receive funding from the state education fund created in section 17(4) of~~
23 ~~article IX of the state constitution.~~

24 ~~(e)(I) For budget years commencing on and after July 1, 2009, but~~
25 ~~prior to July 1, 2023, the district's online pupil enrollment for the~~
26 ~~applicable budget year plus the district's preschool program enrollment~~
27 ~~for the applicable budget year plus the district's supplemental~~

1 kindergarten enrollment for the applicable budget year plus the district's
2 extended high school pupil enrollment for the applicable budget year, plus
3 the greater of:

4 (A) ~~The district's pupil enrollment for the applicable budget year;~~
5 ~~or~~

6 (B) ~~The average of the district's pupil enrollment for the~~
7 ~~applicable budget year and the district's pupil enrollment for the~~
8 ~~immediately preceding budget year; or~~

9 (C) ~~The average of the district's pupil enrollment for the~~
10 ~~applicable budget year and the district's pupil enrollment for the two~~
11 ~~immediately preceding budget years; or~~

12 (D) ~~The average of the district's pupil enrollment for the~~
13 ~~applicable budget year and the district's pupil enrollment for the three~~
14 ~~immediately preceding budget years; or~~

15 (E) ~~The average of the district's pupil enrollment for the~~
16 ~~applicable budget year and the district's pupil enrollment for the four~~
17 ~~immediately preceding budget years.~~

18 (H) ~~Notwithstanding any provision of law to the contrary, for~~
19 ~~purposes of subparagraph (I) of this paragraph (c), a district's funded~~
20 ~~pupil count shall include the certified pupil enrollment and online pupil~~
21 ~~enrollment of each operating institute charter school for which the district~~
22 ~~is the accounting district. The department of education shall add the~~
23 ~~institute charter school's certified pupil enrollment and online pupil~~
24 ~~enrollment to the funded pupil count of the district prior to calculating the~~
25 ~~district's total program pursuant to section 22-54-104.~~

26 (III) ~~Repealed.~~

27 (IV) ~~The general assembly hereby finds and declares that for the~~

1 purposes of section 17 of article IX of the state constitution, averaging a
2 district's pupil enrollment for the applicable budget year and the district's
3 pupil enrollment for the four immediately preceding budget years
4 pursuant to sub-subparagraph (E) of subparagraph (I) of this paragraph
5 (e) is a program for accountable education reform and may therefore
6 receive funding from the state education fund created in section 17 (4) of
7 article IX of the state constitution:

8 (V) Notwithstanding any provision of law to the contrary, for the
9 2010-11 budget year and each budget year thereafter, for the purposes of
10 this paragraph (e), a district's pupil enrollment for the applicable budget
11 year and a district's pupil enrollment for any preceding budget year shall
12 not include any pupil who is or was enrolled in a charter school that was
13 originally authorized by the district but was subsequently converted, on
14 or after July 1, 2010, to an institute charter school or to a charter school
15 of a district contiguous to the originally authorizing district.

16 (VI) Notwithstanding any provision of this paragraph (e) to the
17 contrary, for the 2013-14 budget year and each budget year thereafter, for
18 the purposes of this subsection (7), if a district's funded pupil count
19 calculated pursuant to this subsection (7) for a budget year is fewer than
20 fifty pupils, the district's funded pupil count for the budget year is fifty
21 pupils.

22 (VII) For the 2019-20 budget year and each budget year
23 thereafter, solely for the purpose of averaging pupil enrollment pursuant
24 to subsection (7)(e)(I) of this section for a district that operates a full-day
25 kindergarten educational program, the department of education shall
26 adjust the district's pupil enrollments for the 2018-19, 2017-18, 2016-17,
27 and 2015-16 budget years by counting each pupil enrolled in a full-day

1 ~~kindergarten educational program in one of those budget years as a~~
2 ~~full-time student. The adjustment to pupil enrollment made pursuant to~~
3 ~~this subsection (7)(e)(VII) does not affect or change the funded pupil~~
4 ~~count used to calculate a district's fiscal year spending limitation pursuant~~
5 ~~to section 20 of article X of the state constitution for a budget year~~
6 ~~commencing before July 1, 2019.~~

7 ~~(f)(I) For budget years commencing on and after July 1, 2023, the~~
8 ~~district's online pupil enrollment for the applicable budget year plus the~~
9 ~~district's supplemental kindergarten enrollment for the applicable budget~~
10 ~~year plus the district's extended high school pupil enrollment for the~~
11 ~~applicable budget year, plus the greater of:~~

12 ~~(A) The district's pupil enrollment for the applicable budget year;~~
13 ~~or~~

14 ~~(B) The average of the district's pupil enrollment for the~~
15 ~~applicable budget year and the district's pupil enrollment for the~~
16 ~~immediately preceding budget year; or~~

17 ~~(C) The average of the district's pupil enrollment for the~~
18 ~~applicable budget year and the district's pupil enrollment for the two~~
19 ~~immediately preceding budget years; or~~

20 ~~(D) The average of the district's pupil enrollment for the~~
21 ~~applicable budget year and the district's pupil enrollment for the three~~
22 ~~immediately preceding budget years; or~~

23 ~~(E) The average of the district's pupil enrollment for the~~
24 ~~applicable budget year and the district's pupil enrollment for the four~~
25 ~~immediately preceding budget years.~~

26 ~~(H) Notwithstanding any provision of law to the contrary, for~~
27 ~~purposes of subsection (7)(f)(I) of this section, a district's funded pupil~~

1 count includes the certified pupil enrollment and online pupil enrollment
2 of each operating institute charter school for which the district is the
3 accounting district, as provided pursuant to subsections (7)(f)(H.5) and
4 (7)(f)(H.6) of this section. The department of education shall add the
5 institute charter school's certified pupil enrollment and online pupil
6 enrollment to the funded pupil count of the district prior to calculating the
7 district's total program pursuant to section 22-54-104.

8 (H.5) For purposes of subsection (7)(f)(H) of this section, each
9 operating institute charter school's certified pupil enrollment is the greater
10 of:

11 (A) The operating institute charter school's pupil enrollment for
12 the applicable budget year;

13 (B) The average of the operating institute charter school's pupil
14 enrollment for the applicable budget year and the operating institute
15 charter school's pupil enrollment for the immediately preceding budget
16 year;

17 (C) The average of the operating institute charter school's pupil
18 enrollment for the applicable budget year and the operating institute
19 charter school's pupil enrollment for the two immediately preceding
20 budget years;

21 (D) The average of the operating institute charter school's pupil
22 enrollment for the applicable budget year and the operating institute
23 charter school's pupil enrollment for the three immediately preceding
24 budget years; or

25 (E) The average of the operating institute charter school's pupil
26 enrollment for the applicable budget year and the operating institute
27 charter school's pupil enrollment for the four immediately preceding

1 budget years:

2 ~~(H.6) Notwithstanding any provision of law to the contrary, for~~
3 ~~purposes of subsection (7)(f)(H.5) of this section, an operating institute~~
4 ~~charter school's pupil enrollment includes its online pupil enrollment,~~
5 ~~except for multi-district online school pupil enrollment.~~

6 ~~(HH) The general assembly finds and declares that for the purposes~~
7 ~~of section 17 of article IX of the state constitution, averaging a district's~~
8 ~~pupil enrollment for the applicable budget year and the district's pupil~~
9 ~~enrollment for the four immediately preceding budget years pursuant to~~
10 ~~subsection (7)(f)(I)(E) of this section, and the averaging of an operating~~
11 ~~institute charter school's pupil enrollment and online pupil enrollment~~
12 ~~pursuant to subsections (7)(f)(H.5) and (7)(f)(H.6), is a program for~~
13 ~~accountable education reform and may therefore receive funding from the~~
14 ~~state education fund created in section 17 (4) of article IX of the state~~
15 ~~constitution.~~

16 ~~(IV) Notwithstanding any provision of law to the contrary, for the~~
17 ~~2010-11 budget year and each budget year thereafter, for the purposes of~~
18 ~~this subsection (7)(f), a district's pupil enrollment for the applicable~~
19 ~~budget year and a district's pupil enrollment for any preceding budget~~
20 ~~year do not include any pupil who is or was enrolled in a charter school~~
21 ~~that was originally authorized by the district but was subsequently~~
22 ~~converted, on or after July 1, 2010, to an institute charter school or to a~~
23 ~~charter school of a district contiguous to the originally authorizing~~
24 ~~district.~~

25 ~~(V) Notwithstanding any provision of this subsection (7)(f) to the~~
26 ~~contrary, for the 2013-14 budget year and each budget year thereafter, for~~
27 ~~the purposes of this subsection (7), if a district's funded pupil count~~

1 calculated pursuant to this subsection (7) for a budget year is fewer than
2 fifty pupils, the district's funded pupil count for the budget year is fifty
3 pupils.

4 (VI) For the 2019-20 budget year and each budget year thereafter,
5 solely for the purpose of averaging pupil enrollment pursuant to
6 subsection (7)(f)(I) of this section for a district that operates a full-day
7 kindergarten educational program, the department of education shall
8 adjust the district's pupil enrollments for the 2018-19, 2017-18, 2016-17,
9 and 2015-16 budget years by counting each pupil enrolled in a full-day
10 kindergarten educational program in one of those budget years as a
11 full-time student. The adjustment to pupil enrollment made pursuant to
12 this subsection (7)(f)(VI) does not affect or change the funded pupil count
13 used to calculate a district's fiscal year spending limitation pursuant to
14 section 20 of article X of the state constitution for a budget year
15 commencing before July 1, 2019.

16 (8.5) (a) "Online pupil enrollment" means:

17 (II) For the 2008-09 budget year, and for budget years thereafter,
18 The number of pupils, on the pupil enrollment count day within the
19 applicable budget year, enrolled in, attending, and actively participating
20 in a multi-district online school, as defined in section 22-30.7-102 (6),
21 created pursuant to article 30.7 of this title TITLE 22.

22 (b) For budget years beginning on or after July 1, 2004, A
23 district's online pupil enrollment shall include INCLUDES the certified
24 online pupil enrollment of each operating institute charter school for
25 which the district is the accounting district. The department of education
26 shall add the institute charter school's certified online pupil enrollment to
27 the online pupil enrollment of the district prior to calculating the district's

1 total program. ~~pursuant to section 22-54-104.~~

2 (10) (a) (II) "Pupil enrollment" ~~shall include~~ INCLUDES:

3 (A) ~~For the 2007-08 budget year, a pupil who was enrolled during~~
4 ~~the 2001-02 school year in an online program authorized pursuant to~~
5 ~~section 22-33-104.6, as it existed prior to July 1, 2007, and who is~~
6 ~~enrolled and participates in any such online program on October 1 within~~
7 ~~the applicable budget year or the school day nearest said date.~~

8 (B) ~~For the 2008-09 budget year, and for budget years thereafter,~~
9 A pupil who is enrolled in, attending, and actively participating in a
10 single-district online program or online school operated pursuant to
11 article 30.7 of this ~~title~~ TITLE 22.

12 (III.5) ~~For the 2009-10 budget year and budget years thereafter,~~
13 ~~"pupil enrollment" shall include~~ "PUPIL ENROLLMENT" INCLUDES any
14 juvenile to whom the school district is providing educational services
15 pursuant to section 22-32-141 as of the pupil enrollment count day of the
16 applicable budget year.

17 (V) ~~Notwithstanding the provisions of this paragraph (a), for the~~
18 ~~2008-09 budget year and each budget year thereafter, "pupil enrollment"~~
19 ~~shall not~~ "PUPIL ENROLLMENT" DOES NOT include a pupil who is placed
20 in a facility, as defined in section 22-2-402 (3), and is receiving services
21 through an approved facility school, as defined in section 22-2-402 (1).

22 (b) (I) ~~For budget years commencing before the 2019-20 budget~~
23 ~~year, a pupil enrolled in a kindergarten educational program pursuant to~~
24 ~~section 22-32-119 (1) is counted as not more than a half-day pupil. For~~
25 ~~the 2019-20 budget year and each budget year thereafter,~~ A pupil WHO IS
26 enrolled in a kindergarten educational program pursuant to section
27 22-32-119 is counted as a full-time pupil, except as otherwise provided

1 in subsection (10)(e.5)(I) of this section. ~~For the 2005-06 budget year and~~
2 ~~each budget year thereafter,~~ A district shall count and receive funding
3 only for pupils enrolled in a kindergarten educational program who are:

4 (d) (I) ~~For budget years commencing prior to July 1, 2023, a three-~~
5 ~~or four-year-old pupil with a disability receiving an educational program~~
6 ~~under the "Exceptional Children's Educational Act", article 20 of this title,~~
7 ~~shall be counted as a half-day pupil.~~

8 (II) ~~Notwithstanding any provision of this subsection (10) to the~~
9 ~~contrary, for budget years commencing on or after July 1, 2005, but prior~~
10 ~~to July 1, 2023, a district may choose to determine the number of three-~~
11 ~~and four-year-old pupils with disabilities enrolled and receiving~~
12 ~~educational programs under the "Exceptional Children's Educational~~
13 ~~Act", article 20 of this title 22, as of November 1 within the applicable~~
14 ~~budget year or the school date nearest said date, rather than on the pupil~~
15 ~~enrollment count day, as evidenced by the actual attendance of such~~
16 ~~pupils on November 1 or the school date nearest said date. The "pupil~~
17 ~~enrollment" of the district must include the number of pupils so enrolled~~
18 ~~who are counted as half-day pupils.~~

19 (III) ~~For the 2023-24 budget year and budget years thereafter,~~ A
20 district shall not include a three- or four-year-old pupil with a disability
21 who is receiving an educational program under the "Exceptional
22 Children's Educational Act", article 20 of this title 22, but is not enrolled
23 in kindergarten, in the district's pupil enrollment, but shall certify to the
24 department the number of ~~said~~ three- and four-year-old pupils with
25 disabilities who are receiving an educational program from the district for
26 purposes of receiving funding pursuant to part 1 of article 20 of this title
27 22.

1 (f) (I) ~~For budget years commencing before July 1, 2023, in~~
2 ~~certifying the district's pupil enrollment to the state board pursuant to the~~
3 ~~provisions of section 22-54-112, the district shall specify the number of~~
4 ~~pupils enrolled in kindergarten through twelfth grade, specifying those~~
5 ~~who are enrolled as full-time pupils and those who are enrolled as less~~
6 ~~than full-time pupils; the number of expelled pupils receiving educational~~
7 ~~services pursuant to section 22-33-203; the number of pupils enrolled in~~
8 ~~the district's preschool program; the number of pupils receiving~~
9 ~~educational programs under the "Exceptional Children's Educational~~
10 ~~Act", article 20 of this title 22; the number of at-risk pupils; and the~~
11 ~~number of English language learner pupils.~~

12 (II) ~~For the 2023-24 budget year and each budget year thereafter,~~
13 ~~In certifying the district's pupil enrollment to the state board pursuant to~~
14 ~~the provisions of section 22-54-112, the district shall specify the number~~
15 ~~of pupils enrolled in kindergarten through twelfth grade, specifying those~~
16 ~~who are enrolled as full-time pupils and those who are enrolled as less~~
17 ~~than full-time pupils; the number of expelled pupils receiving educational~~
18 ~~services pursuant to section 22-33-203; the number of at-risk pupils; the~~
19 ~~number of English language learner pupils; and the number of pupils~~
20 ~~receiving educational programs under the "Exceptional Children's~~
21 ~~Educational Act", article 20 of this title 22, who are enrolled in~~
22 ~~kindergarten through twelfth grade.~~

23 (g) ~~For the 2018-19 and 2019-20 budget years, a district may~~
24 ~~include in its pupil enrollment pupils who are enrolled in a school that~~
25 ~~was designated pursuant to section 22-35-103 (10) as an early college~~
26 ~~before June 6, 2018, and who, after completing four years of high school,~~
27 ~~enroll for the 2018-19 or 2019-20 budget years in postsecondary courses.~~

1 (h) (I) ~~For the 2019-20 budget year and each budget year~~
2 ~~thereafter~~, With regard to a pupil who is simultaneously enrolled in a
3 district or institute charter school and in one or more postsecondary
4 courses, a district or institute charter school must submit evidence of:

5 (10.5) (b) ~~On or before July 1, 2012~~, The state board shall
6 promulgate rules establishing the meaning of "major religious holiday"
7 for the purposes of this subsection (10.5).

8 (10.7) "SPECIAL EDUCATION PUPILS" MEANS THE NUMBER OF
9 DISTRICT PUPILS WHO ARE CHILDREN WITH DISABILITIES, AS DEFINED IN
10 SECTION 22-20-103 (5).

11 (14) (a) ~~"Statewide average percentage of at-risk pupils" means,~~
12 ~~for budget years commencing prior to July 1, 2023, the total number of~~
13 ~~at-risk pupils in all districts, as determined in accordance with subsection~~
14 ~~(1.5) of this section, divided by the pupil enrollment of all districts, as~~
15 ~~determined in accordance with subsection (10) of this section; except that~~
16 ~~pupil enrollment does not include the number of pupils enrolled in the~~
17 ~~Colorado preschool program pursuant to article 28 of this title and the~~
18 ~~number of three-year-old or four-year-old pupils with disabilities~~
19 ~~receiving educational programs pursuant to article 20 of this title.~~

20 (b) "Statewide average percentage of at-risk pupils" means ~~for the~~
21 ~~2023 budget year and each budget year thereafter~~, the total number of
22 at-risk pupils in all districts, as determined in accordance with subsection
23 (1.5) of this section, divided by the pupil enrollment of all districts, as
24 determined in accordance with subsection (10) of this section.

25 (15) "Supplemental kindergarten enrollment" means the number
26 calculated by subtracting five-tenths from the full-day kindergarten factor
27 for the applicable budget year and then multiplying that number by the

1 number of pupils in the district who are enrolled part-time in a
2 kindergarten educational program for the applicable budget year. For the
3 purposes of this subsection (15), the full-day kindergarten factor ~~for the~~
4 ~~2008-09 budget year and each budget year thereafter~~ is fifty-eight
5 hundredths of a full-day pupil.

6 **SECTION 4.** In Colorado Revised Statutes, **add** 22-54-103.1 as
7 follows:

8 **22-54-103.1. Protection of student data.** NOTWITHSTANDING
9 ANY PROVISION OF THIS ARTICLE 54, THE DEPARTMENT OF EDUCATION,
10 THE STATE CHARTER SCHOOL INSTITUTE, AND EACH SCHOOL DISTRICT AND
11 PUBLIC SCHOOL SHALL COMPLY WITH ALL FEDERAL AND STATE LAWS
12 REGARDING THE PROTECTION OF STUDENT DATA, INCLUDING THE FEDERAL
13 "FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT OF 1974", 20 U.S.C.
14 SEC. 1232g, AS AMENDED, AND ALL REGULATIONS AND GUIDELINES
15 ADOPTED PURSUANT TO IT, AND THE "STUDENT DATA TRANSPARENCY
16 AND SECURITY ACT", ARTICLE 16 OF THIS TITLE 22, AND ANY RULES
17 PROMULGATED PURSUANT TO IT. AT A MINIMUM, THIS INCLUDES
18 REDACTING INFORMATION AS REQUIRED TO COMPLY WITH FEDERAL AND
19 STATE LAWS REGARDING THE PROTECTION OF STUDENT DATA IN
20 PUBLISHED DOCUMENTS OR REPORTS REGARDING FUNDING PURSUANT TO
21 THIS ARTICLE 54.

22 **SECTION 5.** In Colorado Revised Statutes, **add** 22-54-103.2 as
23 follows:

24 **22-54-103.2. District total program formula report.**
25 (1) BEGINNING JANUARY 2026, AND EACH JANUARY THEREAFTER, THE
26 DEPARTMENT OF EDUCATION SHALL REPORT, AT A MINIMUM, THE
27 INFORMATION DESCRIBED IN SUBSECTION (2) OF THIS SECTION TO THE

1 EDUCATION COMMITTEES OF THE HOUSE OF REPRESENTATIVES AND THE
2 SENATE, OR THEIR SUCCESSOR COMMITTEES, AS PART OF THE "SMART
3 ACT" PRESENTATION REQUIRED PURSUANT TO PART 2 OF ARTICLE 7 OF
4 TITLE 2.

5 (2) IN ITS REPORT DESCRIBED PURSUANT TO SUBSECTION (1) OF
6 THIS SECTION, THE DEPARTMENT OF EDUCATION SHALL REPORT, AT A
7 MINIMUM, DATA DEMONSTRATING:

8 (A) THE SUCCESSES AND CHALLENGES OF DETERMINING A
9 DISTRICT'S TOTAL PROGRAM PURSUANT TO SECTION 22-54-103.3 FOR
10 REPORTS CONCERNING THE 2025-26 BUDGET YEAR THROUGH THE 2029-30
11 BUDGET YEAR, AND THE SUCCESSES AND CHALLENGES OF DETERMINING A
12 DISTRICT'S TOTAL PROGRAM PURSUANT TO SECTION 22-54-103.5 FOR
13 REPORTS CONCERNING THE 2030-31 BUDGET YEAR AND EACH BUDGET
14 YEAR THEREAFTER;

15 (b) HOW DISTRICT TOTAL PROGRAM, DETERMINED PURSUANT TO
16 SECTION 22-54-103.3 FOR REPORTS CONCERNING THE 2025-26 BUDGET
17 YEAR THROUGH THE 2029-30 BUDGET YEAR AND DETERMINED PURSUANT
18 TO SECTION 22-54-103.5 FOR REPORTS CONCERNING THE 2030-31 BUDGET
19 YEAR AND EACH BUDGET YEAR THEREAFTER, IS BEING USED AT THE
20 SCHOOL LEVEL, INCLUDING TRADITIONAL PUBLIC SCHOOLS, DISTRICT
21 CHARTER SCHOOLS, AND INSTITUTE CHARTER SCHOOLS, AND INFORMATION
22 CURRENTLY REPORTED BY THE DEPARTMENT OF EDUCATION IN DISTRICT
23 PERFORMANCE SNAPSHOTS; AND

24 (c) TRENDS AND CHALLENGES WITH DECLINING PUPIL
25 ENROLLMENT, INFLUXES OF NEW ARRIVAL STUDENTS, AND STUDENTS WHO
26 ENROLL IN OR DISENROLL FROM ANY PUBLIC SCHOOL, INCLUDING CHARTER
27 SCHOOLS.

1 (3) AT A MINIMUM, THE DATA DESCRIBED IN SUBSECTION (2) OF
2 THIS SECTION MUST INCLUDE:

3 (a) THE STATEWIDE AVERAGE AMOUNT OF PER PUPIL REVENUE FOR
4 AN AT-RISK PUPIL;

5 (b) THE STATEWIDE AVERAGE AMOUNT OF PER PUPIL REVENUE FOR
6 AN ENGLISH LANGUAGE LEARNER PUPIL;

7 (c) THE STATEWIDE AVERAGE AMOUNT OF PER PUPIL REVENUE FOR
8 A SPECIAL EDUCATION PUPIL;

9 (d) THE DISTRICT AVERAGE AMOUNT OF PER PUPIL REVENUE FOR
10 AN AT-RISK PUPIL;

11 (e) THE DISTRICT AVERAGE AMOUNT OF PER PUPIL REVENUE FOR
12 AN ENGLISH LANGUAGE LEARNER PUPIL;

13 (f) THE DISTRICT AVERAGE AMOUNT OF PER PUPIL REVENUE FOR A
14 SPECIAL EDUCATION PUPIL;

15 (g) THE PER PUPIL REVENUE FOR EACH PUBLIC SCHOOL IN THE
16 DISTRICT; AND

17 (h) THE PROJECTED SHARE OF PER PUPIL REVENUE FOR EACH
18 PUBLIC SCHOOL IN THE DISTRICT, BASED ON ENROLLMENT.

19 (4) NOTWITHSTANDING THE REQUIREMENT IN SECTION 24-1-136
20 (11)(a)(I), THE REQUIREMENT TO SUBMIT THE REPORT REQUIRED IN THIS
21 SECTION CONTINUES INDEFINITELY.

22 **SECTION 6.** In Colorado Revised Statutes, **add** 22-54-103.3 as
23 follows:

24 **22-54-103.3. District total program - 2025-26 through 2029-30**
25 **budget years - definitions - repeal.** (1) (a) NOTWITHSTANDING ANY
26 PROVISION OF LAW TO THE CONTRARY, FOR THE 2025-26 BUDGET YEAR
27 THROUGH THE 2029-30 BUDGET YEAR, THE DEPARTMENT OF EDUCATION

1 SHALL DETERMINE EACH DISTRICT'S TOTAL PROGRAM PURSUANT TO THIS
2 SECTION. THE DISTRICT'S TOTAL PROGRAM IS AVAILABLE TO THE DISTRICT
3 TO FUND THE COSTS OF PROVIDING PUBLIC EDUCATION, AND, EXCEPT AS
4 OTHERWISE PROVIDED IN SECTION 22-54-105, THE DISTRICT HAS THE
5 DISCRETION TO DETERMINE THE AMOUNTS AND PURPOSES FOR BUDGETING
6 AND EXPENDING ITS DISTRICT TOTAL PROGRAM MONEY.

7 (b) NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION TO
8 THE CONTRARY, IF A DISTRICT IS AN INSTITUTE CHARTER SCHOOL'S
9 ACCOUNTING DISTRICT, THEN THE DISTRICT TOTAL PROGRAM
10 DETERMINATION PURSUANT TO THIS SECTION ALSO REPRESENTS THE
11 INSTITUTE CHARTER SCHOOL'S FINANCIAL BASE OF SUPPORT FOR PUBLIC
12 EDUCATION, EVEN THOUGH THE INSTITUTE CHARTER SCHOOL IS NOT THE
13 DISTRICT'S SCHOOL. THE AMOUNT OF THE DISTRICT'S STATE SHARE OF
14 TOTAL PROGRAM THAT IS WITHHELD FROM THE DISTRICT AND PAID TO THE
15 STATE CHARTER SCHOOL INSTITUTE PURSUANT TO SECTION 22-54-115
16 (1.3) IS NOT AVAILABLE TO OR UNDER THE CONTROL OF THE DISTRICT BUT
17 IS AVAILABLE TO AND UNDER THE CONTROL OF THE INSTITUTE CHARTER
18 SCHOOL'S GOVERNING BOARD TO FUND THE COSTS OF PROVIDING PUBLIC
19 EDUCATION TO STUDENTS ENROLLED IN THE INSTITUTE CHARTER SCHOOL.
20 THE INSTITUTE CHARTER SCHOOL HAS THE DISCRETION TO DETERMINE THE
21 AMOUNTS AND PURPOSES FOR BUDGETING AND EXPENDING ITS TOTAL
22 PROGRAM MONEY.

23 (c) AS USED IN THIS SECTION, "FOR THE 2025-26 BUDGET YEAR
24 THROUGH THE 2029-30 BUDGET YEAR" MEANS THE 2025-26 BUDGET
25 YEAR, THE 2026-27 BUDGET YEAR, THE 2027-28 BUDGET YEAR, THE
26 2028-29 BUDGET YEAR, AND THE 2029-30 BUDGET YEAR.

27 (2) FOR THE 2025-26 BUDGET YEAR THROUGH THE 2029-30

1 BUDGET YEAR, THE DEPARTMENT OF EDUCATION SHALL CALCULATE EACH
2 DISTRICT'S TOTAL PROGRAM PURSUANT TO SECTIONS 22-54-103.5 AND
3 22-54-104.

4 (3) FOR THE 2025-26 BUDGET YEAR THROUGH THE 2029-30
5 BUDGET YEAR, A DISTRICT'S TOTAL PROGRAM IS THE GREATER OF THE
6 DISTRICT'S TOTAL PROGRAM CALCULATION PURSUANT TO SECTION
7 22-54-104 PLUS ONE-HALF PERCENT OF THE DISTRICT'S TOTAL PROGRAM
8 CALCULATION PURSUANT TO SECTION 22-54-104, OR:

9 (a) FOR THE 2025-26 BUDGET YEAR, ■ THE AMOUNT CALCULATED
10 PURSUANT TO SECTION 22-54-104 PLUS AN AMOUNT EQUAL TO EIGHTEEN
11 PERCENT OF THE DIFFERENCE BETWEEN THE DISTRICT'S TOTAL PROGRAM
12 CALCULATION PURSUANT TO SECTION 22-54-103.5 AND THE DISTRICT'S
13 TOTAL PROGRAM CALCULATION PURSUANT TO SECTION 22-54-104;

14 (b) FOR THE 2026-27 BUDGET YEAR, ■ THE AMOUNT CALCULATED
15 PURSUANT TO SECTION 22-54-104 PLUS AN AMOUNT EQUAL TO
16 THIRTY-FOUR PERCENT OF THE DIFFERENCE BETWEEN THE DISTRICT'S
17 TOTAL PROGRAM CALCULATION PURSUANT TO SECTION 22-54-103.5 AND
18 THE DISTRICT'S TOTAL PROGRAM CALCULATION PURSUANT TO SECTION
19 22-54-104;

20 (c) FOR THE 2027-28 BUDGET YEAR, ■ THE AMOUNT CALCULATED
21 PURSUANT TO SECTION 22-54-104 PLUS AN AMOUNT EQUAL TO FIFTY
22 PERCENT OF THE DIFFERENCE BETWEEN THE DISTRICT'S TOTAL PROGRAM
23 CALCULATION PURSUANT TO SECTION 22-54-103.5 AND THE DISTRICT'S
24 TOTAL PROGRAM CALCULATION PURSUANT TO SECTION 22-54-104;

25 (d) FOR THE 2028-29 BUDGET YEAR, ■ THE AMOUNT CALCULATED
26 PURSUANT TO SECTION 22-54-104 PLUS AN AMOUNT EQUAL TO SIXTY-SIX
27 PERCENT OF THE DIFFERENCE BETWEEN THE DISTRICT'S TOTAL PROGRAM

1 CALCULATION PURSUANT TO SECTION 22-54-103.5 AND THE DISTRICT'S
2 TOTAL PROGRAM CALCULATION PURSUANT TO SECTION 22-54-104; AND
3 (e) FOR THE 2029-30 BUDGET YEAR, THE AMOUNT CALCULATED
4 PURSUANT TO SECTION 22-54-104 PLUS AN AMOUNT EQUAL TO
5 EIGHTY-TWO PERCENT OF THE DIFFERENCE BETWEEN THE DISTRICT'S
6 TOTAL PROGRAM CALCULATION PURSUANT TO SECTION 22-54-103.5 AND
7 THE DISTRICT'S TOTAL PROGRAM CALCULATION PURSUANT TO SECTION
8 22-54-104.

9 (4) FOR THE 2024-25 BUDGET YEAR THROUGH THE 2029-30
10 BUDGET YEAR, THE JOINT BUDGET COMMITTEE SHALL MONITOR THE FISCAL
11 IMPACT OF THE DISTRICT TOTAL PROGRAM DETERMINATIONS PURSUANT TO
12 THIS SECTION AND THE FISCAL IMPACT OF THE TRANSITION TO THE TOTAL
13 PROGRAM FORMULA PURSUANT TO SECTION 22-54-103.5. AT A MINIMUM,
14 THE JOINT BUDGET COMMITTEE SHALL CONSIDER IMMEDIATE AND
15 FORECASTED ECONOMIC CONDITIONS, THE IMPACT OR TREND OF THE
16 STATEWIDE TOTAL LOCAL SHARE OF TOTAL PROGRAM FUNDING, THE
17 IMPACT OR TREND OF THE STATE EDUCATION FUND, AND ANY OTHER
18 DATA-DRIVEN CONSIDERATIONS NECESSARY TO ENSURE THE SUSTAINABLE
19 TRANSITION TO AND IMPLEMENTATION OF A NEW TOTAL PROGRAM
20 FORMULA. THE JOINT BUDGET COMMITTEE AND THE GENERAL ASSEMBLY
21 MAY TAKE ACTION NECESSARY TO ENSURE THE SUSTAINABLE TRANSITION
22 TO AND IMPLEMENTATION OF A NEW TOTAL PROGRAM FORMULA. DURING
23 THE 2024-25 BUDGET YEAR, AFTER THE DEPARTMENT OF EDUCATION
24 MAKES MID-YEAR REVISIONS TO REPLACE PROJECTIONS WITH ACTUAL
25 FIGURES WHEN DETERMINING EACH DISTRICT'S TOTAL PROGRAM FOR THE
26 2024-25 BUDGET YEAR, THE JOINT BUDGET COMMITTEE SHALL DEVELOP
27 A SUSTAINABILITY PLAN THAT MAKES FINDINGS AND RECOMMENDATIONS

1 REGARDING HOW THE GENERAL ASSEMBLY CAN FULLY FUND TOTAL
2 PROGRAM DETERMINATIONS PURSUANT TO SECTIONS 22-54-103.3 AND
3 22-54-103.5. DURING THE 2025-26 BUDGET YEAR, AND EACH YEAR
4 THEREAFTER, AFTER THE DEPARTMENT OF EDUCATION MAKES MID-YEAR
5 REVISIONS TO REPLACE PROJECTIONS WITH ACTUAL FIGURES WHEN
6 DETERMINING EACH DISTRICT'S TOTAL PROGRAM, THE JOINT BUDGET
7 COMMITTEE SHALL REVIEW THE SUSTAINABILITY PLAN AND UPDATE IT AS
8 NECESSARY.

9 (5) (a) AS USED IN THIS SUBSECTION (5), UNLESS THE CONTEXT
10 OTHERWISE REQUIRES:

11 (I) "ASSESSMENT YEAR" MEANS A BUDGET YEAR WHEN THE
12 LATTER HALF OF THE BUDGET YEAR OCCURS DURING AN EVEN-NUMBERED
13 CALENDAR YEAR.

14 (II) "INFLATION" MEANS, FOR ANY BUDGET YEAR, THE ANNUAL
15 PERCENTAGE CHANGE IN THE UNITED STATES DEPARTMENT OF LABOR
16 STATISTICS CONSUMER PRICE INDEX FOR DENVER-BOULDER, OR ITS
17 APPLICABLE SUCCESSOR INDEX, FOR ALL ITEMS PAID BY ALL URBAN
18 CONSUMERS FOR THE CALENDAR YEAR BEFORE THE APPLICABLE BUDGET
19 YEAR.

20 (III) "NON-ASSESSMENT YEAR" MEANS A BUDGET YEAR WHEN THE
21 LATTER HALF OF THE BUDGET YEAR OCCURS DURING AN ODD-NUMBERED
22 CALENDAR YEAR.

23 (b) NOTWITHSTANDING ANY PROVISION OF THIS ARTICLE 54, FOR
24 THE 2024-25 BUDGET YEAR THROUGH THE 2029-30 BUDGET YEARS, IF THE
25 JOINT BUDGET COMMITTEE DETERMINES THAT ANY ONE OF THE
26 CONDITIONS DESCRIBED IN SUBSECTION (5)(c) OF THIS SECTION
27 OCCURRED:

1 (I) FOR THE NEXT BUDGET YEAR, AND FOR EACH BUDGET YEAR
2 THEREAFTER, THE DEPARTMENT OF EDUCATION SHALL CALCULATE AND
3 DETERMINE EACH DISTRICT'S TOTAL PROGRAM PURSUANT TO THE
4 CALCULATION AND DETERMINATION REQUIRED FOR THE BUDGET YEAR
5 WHEN THE CONDITION DESCRIBED IN SUBSECTION (5)(c) OF THIS SECTION
6 OCCURRED; AND

7 (II) THE JOINT BUDGET COMMITTEE SHALL PROMPTLY NOTIFY THE
8 SPEAKER OF THE HOUSE OF REPRESENTATIVES; THE PRESIDENT OF THE
9 SENATE; THE MINORITY LEADERS OF THE HOUSE OF REPRESENTATIVES AND
10 THE SENATE; THE EDUCATION COMMITTEES OF THE HOUSE OF
11 REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR COMMITTEES;
12 AND THE COMMISSIONER OF THE DEPARTMENT OF EDUCATION THAT THE
13 CONDITION DESCRIBED IN SUBSECTION (5)(c) OF THIS SECTION OCCURRED,
14 AND THAT EACH DISTRICT'S TOTAL PROGRAM WILL BE CALCULATED AND
15 DETERMINED PURSUANT TO SUBSECTION (5)(b)(I) OF THIS SECTION FOR
16 THE NEXT BUDGET YEAR, AND FOR EACH BUDGET YEAR THEREAFTER.

17 (c) (I) THE REQUIREMENTS DESCRIBED IN SUBSECTION (5)(b) OF
18 THIS SECTION ARE INITIATED IF:

19 (A) IN AN ASSESSMENT YEAR, THE PERCENT CHANGE IN THE
20 STATEWIDE TOTAL LOCAL SHARE OF TOTAL PROGRAM FUNDING FOR THE
21 CURRENT BUDGET YEAR TO THE STATEWIDE TOTAL LOCAL SHARE OF THE
22 TOTAL PROGRAM FUNDING FOR THE PRIOR BUDGET YEAR IS AN AMOUNT
23 THAT IS LESS THAN INFLATION MINUS TWO PERCENT;

24 (B) IN A NON-ASSESSMENT YEAR, THE STATEWIDE TOTAL LOCAL
25 SHARE OF TOTAL PROGRAM FUNDING FOR THE CURRENT BUDGET YEAR
26 COMPARED TO THE STATEWIDE TOTAL LOCAL SHARE OF THE TOTAL
27 PROGRAM FUNDING FOR THE PRIOR BUDGET YEAR IS AN AMOUNT THAT

1 DECREASED BY TWO PERCENT OR MORE; OR

2 (C) IN EITHER AN ASSESSMENT YEAR OR A NON-ASSESSMENT YEAR,
3 THE MARCH REVENUE FORECAST RELIED ON BY THE GENERAL ASSEMBLY
4 IN SETTING THE BUDGET FOR THE NEXT STATE FISCAL YEAR ESTIMATES
5 THAT THE INCOME TAX DIVERSION TO THE STATE EDUCATION FUND, AS
6 REQUIRED PURSUANT TO SECTION 17 OF ARTICLE IX OF THE STATE
7 CONSTITUTION, WILL DECREASE BY FIVE PERCENT OR MORE IN EITHER THE
8 CURRENT BUDGET YEAR OR THE NEXT BUDGET YEAR.

9 (II) THE REQUIREMENTS DESCRIBED IN SUBSECTION (5)(b) OF THIS
10 SECTION ARE INITIATED IF ANY OF THE FOLLOWING ESTIMATE THAT THE
11 CONDITIONS DESCRIBED IN SUBSECTION (5)(c)(I)(A) OR (5)(c)(I)(B) OF
12 THIS SECTION WILL OCCUR:

13 (A) INFORMATION CONCERNING LOCAL SHARE OF TOTAL PROGRAM
14 FUNDING RELEVANT TO THIS ARTICLE 54 CONTAINED IN A DECEMBER
15 REVENUE FORECAST PREPARED BY THE LEGISLATIVE COUNCIL STAFF;

16 (B) INFORMATION CONTAINED IN THE FINAL FISCAL NOTE
17 PREPARED BY THE LEGISLATIVE COUNCIL STAFF CONCERNING THE
18 ESTIMATED IMPACT OF AN ACT OF THE GENERAL ASSEMBLY THAT BECOMES
19 LAW THAT REDUCES PROPERTY TAXES; OR

20 (C) INFORMATION CONTAINED IN THE FISCAL IMPACT STATEMENT
21 IN THE BALLOT INFORMATION BOOKLET PREPARED BY THE DIRECTOR OF
22 RESEARCH OF THE LEGISLATIVE COUNCIL OF THE GENERAL ASSEMBLY
23 PURSUANT TO SECTION 1-40-124.5, CONCERNING THE ESTIMATED IMPACT
24 OF AN INITIATIVE OR REFERRED MEASURE THAT IS APPROVED BY THE
25 PEOPLE AND BECOMES LAW UPON OFFICIAL DECLARATION OF THE VOTE BY
26 THE GOVERNOR, THAT REDUCES PROPERTY TAXES.

27 (6) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2031.

1 **SECTION 7.** In Colorado Revised Statutes, **add** 22-54-103.5 as
2 follows:

3 **22-54-103.5. District total program - rules - legislative**
4 **declaration - repeal.** (1) (a) FOR THE 2030-31 BUDGET YEAR AND EACH
5 BUDGET YEAR THEREAFTER, THE DEPARTMENT OF EDUCATION SHALL USE
6 THIS SECTION TO DETERMINE EACH DISTRICT'S TOTAL PROGRAM. THE
7 DISTRICT'S TOTAL PROGRAM IS AVAILABLE TO THE DISTRICT TO FUND THE
8 COSTS OF PROVIDING PUBLIC EDUCATION, AND, EXCEPT AS OTHERWISE
9 PROVIDED IN SECTION 22-54-105, THE DISTRICT HAS THE DISCRETION TO
10 DETERMINE THE AMOUNTS AND PURPOSES FOR BUDGETING AND
11 EXPENDING ITS DISTRICT TOTAL PROGRAM MONEY.

12 (b) NOTWITHSTANDING SUBSECTION (1)(a) OF THIS SECTION TO
13 THE CONTRARY, IF A DISTRICT IS AN INSTITUTE CHARTER SCHOOL'S
14 ACCOUNTING DISTRICT, THEN THE DISTRICT TOTAL PROGRAM
15 DETERMINATION PURSUANT TO THIS SECTION ALSO REPRESENTS THE
16 INSTITUTE CHARTER SCHOOL'S FINANCIAL BASE OF SUPPORT FOR PUBLIC
17 EDUCATION, EVEN THOUGH THE INSTITUTE CHARTER SCHOOL IS NOT THE
18 DISTRICT'S SCHOOL. THE AMOUNT OF THE DISTRICT'S STATE SHARE OF
19 TOTAL PROGRAM THAT IS WITHHELD FROM THE DISTRICT AND PAID TO THE
20 STATE CHARTER SCHOOL INSTITUTE PURSUANT TO SECTION 22-54-115
21 (1.3) IS NOT AVAILABLE TO OR UNDER THE CONTROL OF THE DISTRICT BUT
22 IS AVAILABLE TO AND UNDER THE CONTROL OF THE INSTITUTE CHARTER
23 SCHOOL'S GOVERNING BOARD TO FUND THE COSTS OF PROVIDING PUBLIC
24 EDUCATION TO STUDENTS ENROLLED IN THE INSTITUTE CHARTER SCHOOL.
25 THE INSTITUTE CHARTER SCHOOL HAS THE DISCRETION TO DETERMINE THE
26 AMOUNTS AND PURPOSES FOR BUDGETING AND EXPENDING ITS TOTAL
27 PROGRAM MONEY.

1 (c) (I) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
2 CONTRARY, FOR THE 2025-26 BUDGET YEAR THROUGH THE 2029-30
3 BUDGET YEAR, THE DEPARTMENT OF EDUCATION SHALL CALCULATE EACH
4 DISTRICT'S TOTAL PROGRAM PURSUANT TO THIS SECTION FOR THE PURPOSE
5 OF DETERMINING EACH DISTRICT'S TOTAL PROGRAM PURSUANT TO SECTION
6 22-54-103.3. THE DISTRICT'S TOTAL PROGRAM IS AVAILABLE TO THE
7 DISTRICT TO FUND THE COSTS OF PROVIDING PUBLIC EDUCATION, AND,
8 EXCEPT AS OTHERWISE PROVIDED IN SECTION 22-54-105, THE DISTRICT
9 HAS THE DISCRETION TO DETERMINE THE AMOUNTS AND PURPOSES FOR
10 BUDGETING AND EXPENDING ITS DISTRICT TOTAL PROGRAM MONEY.

11 (II) NOTWITHSTANDING SUBSECTION (1)(c)(I) OF THIS SECTION TO
12 THE CONTRARY, IF A DISTRICT IS AN INSTITUTE CHARTER SCHOOL'S
13 ACCOUNTING DISTRICT, THEN THE DISTRICT TOTAL PROGRAM
14 CALCULATION PURSUANT TO THIS SECTION ALSO REPRESENTS THE
15 INSTITUTE CHARTER SCHOOL'S FINANCIAL BASE OF SUPPORT FOR PUBLIC
16 EDUCATION, EVEN THOUGH THE INSTITUTE CHARTER SCHOOL IS NOT THE
17 DISTRICT'S SCHOOL. THE AMOUNT OF THE DISTRICT'S STATE SHARE OF
18 TOTAL PROGRAM THAT IS WITHHELD FROM THE DISTRICT AND PAID TO THE
19 STATE CHARTER SCHOOL INSTITUTE PURSUANT TO SECTION 22-54-115
20 (1.3) IS NOT AVAILABLE TO OR UNDER THE CONTROL OF THE DISTRICT BUT
21 IS AVAILABLE TO AND UNDER THE CONTROL OF THE INSTITUTE CHARTER
22 SCHOOL'S GOVERNING BOARD TO FUND THE COSTS OF PROVIDING PUBLIC
23 EDUCATION TO STUDENTS ENROLLED IN THE INSTITUTE CHARTER SCHOOL.
24 THE INSTITUTE CHARTER SCHOOL HAS THE DISCRETION TO DETERMINE THE
25 AMOUNTS AND PURPOSES FOR BUDGETING AND EXPENDING ITS TOTAL
26 PROGRAM MONEY.

27 (III) THIS SUBSECTION (1)(c) IS REPEALED, EFFECTIVE JULY 1,

1 2031.

2 (2) **District total program formula.** A DISTRICT'S TOTAL
3 PROGRAM IS:

4 DISTRICT FOUNDATION FUNDING

5 + DISTRICT AT-RISK FUNDING

6 + DISTRICT ENGLISH LANGUAGE LEARNER FUNDING

7 + DISTRICT SPECIAL EDUCATION FUNDING

8 + DISTRICT COST OF LIVING FACTOR FUNDING

9 + DISTRICT LOCALE FACTOR FUNDING

10 + DISTRICT SIZE FACTOR FUNDING

11 + DISTRICT EXTENDED HIGH SCHOOL FUNDING

12 + DISTRICT ONLINE FUNDING.

13 (3) **Statewide base per pupil funding.** (Reserved)

14 (4) **Funded pupil count.** FUNDED PUPIL COUNT IS:

15 (a) THE DISTRICT'S ONLINE PUPIL ENROLLMENT FOR THE
16 APPLICABLE BUDGET YEAR PLUS THE DISTRICT'S SUPPLEMENTAL
17 KINDERGARTEN ENROLLMENT FOR THE APPLICABLE BUDGET YEAR PLUS
18 THE DISTRICT'S EXTENDED HIGH SCHOOL PUPIL ENROLLMENT FOR THE
19 APPLICABLE BUDGET YEAR PLUS THE GREATER OF:

20 (I) THE DISTRICT'S PUPIL ENROLLMENT FOR THE APPLICABLE
21 BUDGET YEAR;

22 (II) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
23 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR
24 THE IMMEDIATELY PRECEDING BUDGET YEAR;

25 (III) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
26 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR
27 THE TWO IMMEDIATELY PRECEDING BUDGET YEARS; OR

1 (IV) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
2 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR
3 THE THREE IMMEDIATELY PRECEDING BUDGET YEARS.

4 (b) (I) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
5 CONTRARY, FOR PURPOSES OF SUBSECTION (4)(a) OF THIS SECTION, A
6 DISTRICT'S FUNDED PUPIL COUNT INCLUDES THE CERTIFIED PUPIL
7 ENROLLMENT AND ONLINE PUPIL ENROLLMENT OF EACH OPERATING
8 INSTITUTE CHARTER SCHOOL FOR WHICH THE DISTRICT IS THE ACCOUNTING
9 DISTRICT, AS PROVIDED PURSUANT TO SUBSECTIONS (4)(b)(II) AND
10 (4)(b)(III) OF THIS SECTION. THE DEPARTMENT OF EDUCATION SHALL ADD
11 THE INSTITUTE CHARTER SCHOOL'S CERTIFIED PUPIL ENROLLMENT AND
12 ONLINE PUPIL ENROLLMENT TO THE FUNDED PUPIL COUNT OF THE DISTRICT
13 PRIOR TO CALCULATING THE DISTRICT'S TOTAL PROGRAM PURSUANT TO
14 THIS SECTION.

15 (II) FOR PURPOSES OF SUBSECTION (4)(b)(I) OF THIS SECTION,
16 EACH OPERATING INSTITUTE CHARTER SCHOOL'S CERTIFIED PUPIL
17 ENROLLMENT IS THE GREATER OF:

18 (A) THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL
19 ENROLLMENT FOR THE APPLICABLE BUDGET YEAR;

20 (B) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
21 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
22 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
23 THE IMMEDIATELY PRECEDING BUDGET YEAR;

24 (C) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
25 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
26 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
27 THE TWO IMMEDIATELY PRECEDING BUDGET YEARS; OR

1 (D) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
2 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
3 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
4 THE THREE IMMEDIATELY PRECEDING BUDGET YEARS.

5 (III) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
6 CONTRARY, FOR PURPOSES OF SUBSECTION (4)(b)(II) OF THIS SECTION, AN
7 OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT INCLUDES
8 ITS ONLINE STUDENT ENROLLMENT, EXCEPT FOR MULTI-DISTRICT ONLINE
9 SCHOOL STUDENT ENROLLMENT.

10 (c) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT FOR THE
11 PURPOSES OF SECTION 17 OF ARTICLE IX OF THE STATE CONSTITUTION,
12 AVERAGING A DISTRICT'S PUPIL ENROLLMENT FOR THE APPLICABLE
13 BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR THE THREE
14 IMMEDIATELY PRECEDING BUDGET YEARS PURSUANT TO THIS SUBSECTION
15 (4), AND AVERAGING AN OPERATING INSTITUTE CHARTER SCHOOL'S
16 STUDENT ENROLLMENT AND ONLINE PUPIL ENROLLMENT PURSUANT TO
17 THIS SUBSECTION (4), IS A PROGRAM FOR ACCOUNTABLE EDUCATION
18 REFORM AND MAY THEREFORE RECEIVE FUNDING FROM THE STATE
19 EDUCATION FUND CREATED IN SECTION 17 (4) OF ARTICLE IX OF THE
20 STATE CONSTITUTION.

21 (d) (I) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
22 CONTRARY, FOR THE PURPOSES OF THIS SUBSECTION (4), A DISTRICT'S
23 PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND A DISTRICT'S
24 PUPIL ENROLLMENT FOR A PRECEDING BUDGET YEAR DO NOT INCLUDE A
25 PUPIL WHO IS OR WAS ENROLLED IN A CHARTER SCHOOL THAT WAS
26 ORIGINALLY AUTHORIZED BY THE DISTRICT BUT WAS SUBSEQUENTLY
27 CONVERTED, ON OR AFTER JULY 1, 2010, TO AN INSTITUTE CHARTER

1 SCHOOL OR TO A CHARTER SCHOOL OF A DISTRICT CONTIGUOUS TO THE
2 ORIGINALLY AUTHORIZING DISTRICT.

3 (II) NOTWITHSTANDING ANY PROVISION OF THIS SUBSECTION (4)
4 TO THE CONTRARY, FOR THE PURPOSES OF THIS SUBSECTION (4), IF A
5 DISTRICT'S FUNDED PUPIL COUNT CALCULATED PURSUANT TO THIS
6 SUBSECTION (4) FOR A BUDGET YEAR IS FEWER THAN SIXTY STUDENTS, THE
7 DISTRICT'S FUNDED PUPIL COUNT FOR THE BUDGET YEAR IS SIXTY
8 STUDENTS.

9 (5) **District foundation funding.** A DISTRICT'S FOUNDATION
10 FUNDING IS:

11 (STATEWIDE BASE PER PUPIL FUNDING X (DISTRICT FUNDED PUPIL
12 COUNT - DISTRICT EXTENDED HIGH SCHOOL PUPIL ENROLLMENT -
13 DISTRICT ONLINE PUPIL ENROLLMENT)).

14 (6) **District at-risk funding.** (a) A DISTRICT'S AT-RISK FUNDING
15 IS:

16 (STATEWIDE BASE PER PUPIL FUNDING X TWENTY-FIVE PERCENT)
17 X DISTRICT AT-RISK PUPIL ENROLLMENT.

18 (b) NOTWITHSTANDING SUBSECTION (6)(a) OF THIS SECTION, IF A
19 DISTRICT'S FUNDED PUPIL COUNT IS LESS THAN SEVEN THOUSAND PUPILS
20 AND THE DISTRICT PERCENTAGE OF AT-RISK PUPILS IS SEVENTY PERCENT
21 OR GREATER, THE DISTRICT'S AT-RISK FUNDING IS:

22 (STATEWIDE BASE PER PUPIL FUNDING X THIRTY-TWO PERCENT)
23 X DISTRICT AT-RISK PUPIL ENROLLMENT.

24 (7) **District English language learner funding.** A DISTRICT'S
25 ENGLISH LANGUAGE LEARNER FUNDING IS:

26 (STATEWIDE BASE PER PUPIL FUNDING X TWENTY-FIVE PERCENT)
27 X DISTRICT ENGLISH LANGUAGE LEARNER PUPIL ENROLLMENT.

1 **(8) District extended high school funding.** (a) A DISTRICT'S
2 EXTENDED HIGH SCHOOL FUNDING IS:

3 (DISTRICT EXTENDED HIGH SCHOOL PUPIL ENROLLMENT X \$9,588,
4 OR AN AMOUNT DETERMINED PURSUANT SUBSECTION (8)(b) OF
5 THIS SECTION).

6 (b) THE DOLLAR AMOUNT IN SUBSECTION (8)(a) OF THIS SECTION
7 MUST INCREASE BY THE SAME PERCENTAGE THAT THE STATEWIDE BASE
8 PER PUPIL FUNDING FOR THE APPLICABLE BUDGET YEAR IS INCREASED. THE
9 AMOUNT MUST BE ROUNDED TO THE NEAREST DOLLAR.

10 **(9) District online funding.** (a) A DISTRICT'S ONLINE FUNDING IS:
11 (DISTRICT ONLINE PUPIL ENROLLMENT X \$9,588, OR AN AMOUNT
12 DETERMINED PURSUANT TO SUBSECTION (9)(b) OF THIS SECTION).

13 (b) THE DOLLAR AMOUNT IN SUBSECTION (9)(a) OF THIS SECTION
14 MUST INCREASE BY THE SAME PERCENTAGE THAT THE STATEWIDE BASE
15 PER PUPIL FUNDING FOR THAT BUDGET YEAR IS INCREASED. THE AMOUNT
16 MUST BE ROUNDED TO THE NEAREST DOLLAR.

17 **(10) District special education pupil funding.** A DISTRICT'S
18 SPECIAL EDUCATION PUPIL FUNDING IS:

19 (STATEWIDE BASE PER PUPIL FUNDING X TWENTY-FIVE PERCENT)
20 X DISTRICT SPECIAL EDUCATION PUPIL ENROLLMENT.

21 **(11) District cost of living factor funding - rules.** (a) A
22 DISTRICT'S COST OF LIVING FACTOR FUNDING IS:

23 (STATEWIDE BASE PER PUPIL FUNDING X (DISTRICT FUNDED PUPIL
24 COUNT - DISTRICT EXTENDED HIGH SCHOOL PUPIL ENROLLMENT -
25 DISTRICT ONLINE PUPIL ENROLLMENT) X DISTRICT COST OF LIVING
26 FACTOR).

27 (b) (I) A DISTRICT'S COST OF LIVING FACTOR IS DETERMINED

1 PURSUANT TO SUBSECTION (11)(c) OF THIS SECTION; EXCEPT THAT,
2 NOTWITHSTANDING THIS SUBSECTION (11) TO THE CONTRARY, A
3 DISTRICT'S COST OF LIVING FACTOR MUST NOT EXCEED TWENTY-THREE
4 PERCENT.

5 (II) THE COST OF LIVING FACTOR ALLOWED FOR EACH DISTRICT
6 PURSUANT TO THIS SUBSECTION (11) REFLECTS THE DIFFERENCES IN THE
7 COSTS OF HOUSING, GOODS, AND SERVICES AMONG REGIONS IN WHICH
8 DISTRICTS ARE LOCATED. THE FACTOR DOES NOT REFLECT ANY ANNUAL
9 INCREASE IN THE COSTS OF HOUSING, GOODS, AND SERVICES CAUSED BY
10 INFLATION.

11 (c) (I) FOR THE 2025-26 BUDGET YEAR, A DISTRICT'S COST OF
12 LIVING FACTOR IS THE DISTRICT'S COST OF LIVING AMOUNT IDENTIFIED IN
13 THE 2023 COST OF LIVING ANALYSIS ADJUSTED FOR LABOR POOL AREAS,
14 DIVIDED BY THE MINIMUM COST OF LIVING AMOUNT FOR A DISTRICT
15 IDENTIFIED IN THE 2023 COST OF LIVING ANALYSIS ADJUSTED FOR LABOR
16 POOL AREAS, MINUS ONE.

17 (II) FOR THE 2026-27 AND 2027-28 BUDGET YEARS, A DISTRICT'S
18 COST OF LIVING FACTOR IS THE DISTRICT'S COST OF LIVING AMOUNT
19 IDENTIFIED IN THE 2025 COST OF LIVING ANALYSIS ADJUSTED FOR LABOR
20 POOL AREAS, DIVIDED BY THE MINIMUM COST OF LIVING AMOUNT FOR A
21 DISTRICT IDENTIFIED IN THE 2025 COST OF LIVING ANALYSIS ADJUSTED FOR
22 LABOR POOL AREAS, MINUS ONE.

23 (III) FOR EVERY TWO-YEAR BUDGET YEAR PERIOD THEREAFTER, A
24 DISTRICT'S COST OF LIVING FACTOR IS THE DISTRICT'S COST OF LIVING
25 AMOUNT, IDENTIFIED IN THE BIENNIAL COST OF LIVING ANALYSIS
26 ADJUSTED FOR LABOR POOL AREAS, DIVIDED BY THE MINIMUM COST OF
27 LIVING AMOUNT FOR A DISTRICT IDENTIFIED IN THE MOST RECENT COST OF

1 LIVING ANALYSIS ADJUSTED FOR LABOR POOL AREAS, MINUS ONE.

2 (IV) THE COST OF LIVING FACTOR FOR EACH DISTRICT MUST BE
3 CERTIFIED TO THE DEPARTMENT OF EDUCATION BY LEGISLATIVE COUNCIL
4 STAFF FOR EACH TWO-YEAR PERIOD THEREAFTER BASED UPON A NEW COST
5 OF LIVING ANALYSIS. THE CERTIFICATION MUST BE MADE NO LATER THAN
6 APRIL 15 OF THE APPLICABLE YEAR AND IS EFFECTIVE FOR THE BUDGET
7 YEAR BEGINNING ON JULY 1 OF THAT YEAR AND THE BUDGET YEAR
8 THEREAFTER.

9 (V) THE DEPARTMENT OF EDUCATION SHALL TRANSFER A PORTION
10 OF THE TOTAL AMOUNT APPROPRIATED BY THE GENERAL ASSEMBLY IN THE
11 ANNUAL GENERAL APPROPRIATION BILL FOR THAT BUDGET YEAR FOR
12 ASSISTANCE TO PUBLIC SCHOOLS, PUBLIC SCHOOL FINANCE, AND STATE
13 SHARE OF DISTRICTS' TOTAL PROGRAM FUNDING TO THE LEGISLATIVE
14 COUNCIL TO FUND THE COST OF LIVING ANALYSIS REQUIRED PURSUANT TO
15 THIS SUBSECTION (11). THE AMOUNT TRANSFERRED BY THE DEPARTMENT
16 OF EDUCATION MUST NOT EXCEED THE MAXIMUM AMOUNT SPECIFIED IN A
17 FOOTNOTE RELATED TO THIS APPROPRIATION IN THE ANNUAL GENERAL
18 APPROPRIATION BILL FOR THAT BUDGET YEAR. THE REMAINDER OF THE
19 AMOUNT APPROPRIATED FOR ASSISTANCE TO PUBLIC SCHOOLS, PUBLIC
20 SCHOOL FINANCE, AND STATE SHARE OF DISTRICTS' TOTAL PROGRAM
21 FUNDING MUST BE DISTRIBUTED TO SCHOOL DISTRICTS IN THE MANNER
22 PROVIDED IN SECTION 22-54-106 (4)(c).

23 (d) (I) THE DEPARTMENT OF EDUCATION SHALL PROMULGATE
24 RULES FOR THE ASSIGNMENT OF A COST OF LIVING FACTOR TO ANY NEW
25 DISTRICT ORGANIZED PURSUANT TO ARTICLE 30 OF THIS TITLE 22, EXCEPT
26 FOR NEW DISTRICTS THAT ARE CREATED AS THE RESULT OF A
27 DECONSOLIDATION AS DESCRIBED IN SECTION 22-30-102 (2)(a), UNTIL THE

1 COST OF LIVING FACTOR FOR THE DISTRICT IS CERTIFIED BY LEGISLATIVE
2 COUNCIL STAFF PURSUANT TO THIS SECTION.

3 (II) THE RULES PROMULGATED PURSUANT TO THIS SUBSECTION
4 (11)(d) MUST BE DESIGNED TO PROVIDE NEITHER AN INCENTIVE NOR A
5 DISINCENTIVE TO THE ORGANIZATION OF NEW DISTRICTS PURSUANT TO
6 ARTICLE 30 OF THIS TITLE 22 AND MUST INCLUDE PROVISIONS TO ENSURE
7 THAT THE COST OF LIVING FACTOR WITHIN A NEW DISTRICT IS NOT
8 REDUCED SOLELY BECAUSE THE NEW DISTRICT IS THE RESULT OF A
9 CONSOLIDATION OF EXISTING DISTRICTS. THE RULES MUST CONSIDER THE
10 COST OF LIVING FACTORS ASSIGNED TO THE DISTRICTS THAT ARE AFFECTED
11 BY THE ORGANIZATION OF THE NEW DISTRICT AND THE CIRCUMSTANCES
12 OF THE NEW DISTRICT BASED ON THE MOST RECENT COST OF LIVING
13 ANALYSIS PERFORMED BY THE LEGISLATIVE COUNCIL.

14 (III) NEW DISTRICTS THAT ARE CREATED AS THE RESULT OF A
15 DECONSOLIDATION AS DESCRIBED IN SECTION 22-30-102 (2)(a) RETAIN
16 THE COST OF LIVING FACTOR OF THE DISTRICT FROM WHICH THEY WERE
17 SEPARATED UNTIL THE COST OF LIVING FACTOR FOR THE NEW DISTRICT IS
18 CERTIFIED BY THE LEGISLATIVE COUNCIL STAFF PURSUANT TO THIS
19 SECTION.

20 (12) **District locale factor funding.** (a) A DISTRICT'S LOCALE
21 FACTOR FUNDING IS:

22 (STATEWIDE BASE PER PUPIL FUNDING X (DISTRICT FUNDED PUPIL
23 COUNT - DISTRICT EXTENDED HIGH SCHOOL PUPIL ENROLLMENT -
24 DISTRICT ONLINE PUPIL ENROLLMENT) X DISTRICT LOCALE
25 FACTOR).

26 (b) A DISTRICT'S LOCALE FACTOR IS:

27 (I) TWENTY-FIVE PERCENT, IF THE DISTRICT IS CLASSIFIED AS

1 RURAL REMOTE;
2 (II) TWENTY PERCENT, IF THE DISTRICT IS CLASSIFIED AS RURAL
3 DISTANT;
4 (III) FIFTEEN PERCENT, IF THE DISTRICT IS CLASSIFIED AS RURAL
5 FRINGE;
6 (IV) TEN PERCENT, IF THE DISTRICT IS CLASSIFIED AS TOWN
7 REMOTE;
8 (V) FIVE PERCENT, IF THE DISTRICT IS CLASSIFIED AS TOWN
9 DISTANT;
10 (VI) TWO AND A HALF PERCENT, IF THE DISTRICT IS CLASSIFIED AS
11 TOWN FRINGE;
12 (VII) ZERO PERCENT, IF THE DISTRICT IS CLASSIFIED AS SUBURBAN
13 SMALL;
14 (VIII) ZERO PERCENT, IF THE DISTRICT IS CLASSIFIED AS SUBURBAN
15 MIDSIZE;
16 (IX) ZERO PERCENT, IF THE DISTRICT IS CLASSIFIED AS SUBURBAN
17 LARGE;
18 (X) ZERO PERCENT, IF THE DISTRICT IS CLASSIFIED AS CITY SMALL;
19 (XI) ZERO PERCENT, IF THE DISTRICT IS CLASSIFIED AS CITY
20 MIDSIZE; OR
21 (XII) ZERO PERCENT, IF THE DISTRICT IS CLASSIFIED AS CITY
22 LARGE.
23 (c) NOTWITHSTANDING SUBSECTION (12)(a) OF THIS SECTION, IF A
24 DISTRICT IS CLASSIFIED AS RURAL REMOTE OR TOWN REMOTE, THE
25 DISTRICT'S LOCAL FACTOR FUNDING IS THE AMOUNT DETERMINED
26 PURSUANT TO SUBSECTION (12)(a) OF THIS SECTION PLUS ONE HUNDRED
27 THOUSAND DOLLARS.

1 (d) A DISTRICT'S CLASSIFICATION, AS DESCRIBED PURSUANT TO
2 SUBSECTION (12)(b) OR (12)(c) OF THIS SECTION, IS DETERMINED BY THE
3 LATEST CLASSIFICATIONS OR CLASSIFICATION CRITERIA ISSUED BY THE
4 NATIONAL CENTER FOR EDUCATION STATISTICS IN THE INSTITUTE OF
5 EDUCATION SCIENCES OF THE UNITED STATES DEPARTMENT OF
6 EDUCATION.

7 (e) NOTWITHSTANDING SUBSECTION (12)(d) OF THIS SECTION, IF
8 A DISTRICT DOES NOT ALIGN WITH A CLASSIFICATION ISSUED BY THE
9 NATIONAL CENTER FOR EDUCATION STATISTICS, THE DEPARTMENT OF
10 EDUCATION SHALL DESIGNATE THE DISTRICT'S LOCALE FACTOR BASED ON
11 CONSIDERATIONS THAT ALIGN IT WITH A SIMILARLY SITUATED DISTRICT
12 THAT HAS A CLASSIFICATION ISSUED BY THE NATIONAL CENTER FOR
13 EDUCATION STATISTICS. IF THE DEPARTMENT OF EDUCATION IS REQUIRED
14 TO DESIGNATE THE DISTRICT'S LOCALE FACTOR PURSUANT TO THIS
15 SUBSECTION (12)(e), THE DEPARTMENT OF EDUCATION SHALL CONSULT
16 WITH LEGISLATIVE COUNSEL STAFF CONCERNING THE ADJUSTMENT FOR
17 ANY INFORMATION NECESSARY TO MAKE AN APPROPRIATE DESIGNATION.

18 (13) **District size factor funding.** (a) A DISTRICT'S SIZE FACTOR
19 FUNDING IS:

20 (STATEWIDE BASE PER PUPIL FUNDING X (DISTRICT FUNDED PUPIL
21 COUNT - DISTRICT EXTENDED HIGH SCHOOL PUPIL ENROLLMENT -
22 DISTRICT ONLINE PUPIL ENROLLMENT) X DISTRICT SIZE FACTOR).

23 (b) A DISTRICT'S SIZE FACTOR IS:

24 (I) IF THE DISTRICT'S FUNDED PUPIL COUNT IS LESS THAN TWO
25 HUNDRED SEVENTY-SIX:

26 $0.5457 + (0.00376159 \times \text{THE DIFFERENCE BETWEEN THE FUNDED}$
27 $\text{PUPIL COUNT AND TWO HUNDRED SEVENTY-SIX}).$

1 (II) IF THE DISTRICT'S FUNDED PUPIL COUNT IS TWO HUNDRED
2 SEVENTY-SIX OR MORE BUT LESS THAN FOUR HUNDRED FIFTY-NINE:

3 $0.2385 + (0.00167869 \times \text{THE DIFFERENCE BETWEEN THE FUNDED}$
4 $\text{PUPIL COUNT AND FOUR HUNDRED FIFTY-NINE}).$

5 (III) IF THE DISTRICT'S FUNDED PUPIL COUNT IS FOUR HUNDRED
6 FIFTY-NINE OR MORE BUT LESS THAN ONE THOUSAND TWENTY-SEVEN:

7 $0.1215 + (0.00020599 \times \text{THE DIFFERENCE BETWEEN THE FUNDED}$
8 $\text{PUPIL COUNT AND ONE THOUSAND TWENTY-SEVEN}).$

9 (IV) IF THE DISTRICT'S FUNDED PUPIL COUNT IS ONE THOUSAND
10 TWENTY-SEVEN OR MORE BUT LESS THAN TWO THOUSAND TWO HUNDRED
11 NINETY-THREE:

12 $0.0533 + (0.00005387 \times \text{THE DIFFERENCE BETWEEN THE FUNDED}$
13 $\text{PUPIL COUNT AND TWO THOUSAND TWO HUNDRED NINETY-THREE}).$

14 (V) IF THE DISTRICT'S FUNDED PUPIL COUNT IS TWO THOUSAND
15 TWO HUNDRED NINETY-THREE OR MORE BUT LESS THAN THREE THOUSAND
16 FIVE HUNDRED:

17 $0.0368 + (0.00001367 \times \text{THE DIFFERENCE BETWEEN THE FUNDED}$
18 $\text{PUPIL COUNT AND THREE THOUSAND FIVE HUNDRED}).$

19 (VI) IF THE DISTRICT'S FUNDED PUPIL COUNT IS THREE THOUSAND
20 FIVE HUNDRED OR MORE BUT LESS THAN SIX THOUSAND FIVE HUNDRED:

21 $0.0297 + (0.00000473 \times \text{THE DIFFERENCE BETWEEN THE FUNDED}$
22 $\text{PUPIL COUNT AND SIX THOUSAND FIVE HUNDRED}).$

23 (VII) IF THE DISTRICT'S FUNDED PUPIL COUNT IS SIX THOUSAND
24 FIVE HUNDRED OR MORE: 0.00.

25 (c) (I) IF THE REORGANIZATION OF A DISTRICT OR DISTRICTS
26 RESULTS IN A DISTRICT INVOLVED IN THE REORGANIZATION HAVING A
27 GREATER SIZE FACTOR THAN THE ORIGINAL DISTRICT OR DISTRICTS HAD

1 FOR THE BUDGET YEAR IMMEDIATELY PRECEDING REORGANIZATION, THE
2 DISTRICTS INVOLVED IN THE REORGANIZATION MUST USE, FOR EACH
3 BUDGET YEAR, THE SIZE FACTOR THE ORIGINAL DISTRICT HAD PRIOR TO
4 THE REORGANIZATION OR, IF TWO OR MORE DISTRICTS REORGANIZE INTO
5 A SINGLE DISTRICT, THE SIZE FACTOR OF THE ORIGINAL DISTRICT WITH THE
6 LOWEST SIZE FACTOR FOR THE BUDGET YEAR IMMEDIATELY PRECEDING
7 REORGANIZATION. A DISTRICT INVOLVED IN THE REORGANIZATION SHALL
8 NOT, FOR ANY BUDGET YEAR, USE THE SIZE FACTOR THAT WOULD
9 OTHERWISE BE PROVIDED PURSUANT TO THIS SUBSECTION (13).

10 (II) IF THE REORGANIZATION OF A DISTRICT OR DISTRICTS RESULTS
11 IN A DISTRICT INVOLVED IN THE REORGANIZATION HAVING A LOWER SIZE
12 FACTOR THAN THE ORIGINAL DISTRICT OR DISTRICTS HAD FOR THE BUDGET
13 YEAR IMMEDIATELY PRECEDING REORGANIZATION, THE NEW DISTRICT OR
14 DISTRICTS MUST USE A SIZE FACTOR DETERMINED AS FOLLOWS:

15 (A) FOR THE FIRST BUDGET YEAR FOLLOWING REORGANIZATION,
16 THE SIZE FACTOR OF THE ORIGINAL DISTRICT FOR THE BUDGET YEAR
17 IMMEDIATELY PRECEDING REORGANIZATION OR, IF TWO OR MORE
18 DISTRICTS ARE INVOLVED IN THE REORGANIZATION, THE WEIGHTED
19 AVERAGE SIZE FACTOR OF THE ORIGINAL DISTRICTS FOR THE BUDGET YEAR
20 IMMEDIATELY PRECEDING REORGANIZATION. FOR PURPOSES OF THIS
21 SUBSECTION (13)(c)(II)(A), THE WEIGHTED AVERAGE SIZE FACTOR IS THE
22 SUM OF THE AMOUNTS CALCULATED BY MULTIPLYING THE FUNDED PUPIL
23 COUNTS OF THE ORIGINAL DISTRICTS BY THE SIZE FACTOR OF THE ORIGINAL
24 DISTRICTS AND DIVIDING THAT SUM BY THE TOTAL FUNDED PUPIL COUNT
25 OF THE ORIGINAL DISTRICTS.

26 (B) FOR THE SECOND BUDGET YEAR FOLLOWING REORGANIZATION,
27 THE SIZE FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR MINUS

1 AN AMOUNT EQUAL TO ONE-FIFTH OF THE DIFFERENCE BETWEEN THE SIZE
2 FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR AND THE SIZE
3 FACTOR DETERMINED PURSUANT TO SUBSECTION (13)(b) OF THIS SECTION;

4 (C) FOR THE THIRD BUDGET YEAR FOLLOWING REORGANIZATION,
5 THE SIZE FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR MINUS
6 AN AMOUNT EQUAL TO ONE-FOURTH OF THE DIFFERENCE BETWEEN THE
7 SIZE FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR AND THE
8 SIZE FACTOR DETERMINED PURSUANT TO SUBSECTION (13)(b) OF THIS
9 SECTION;

10 (D) FOR THE FOURTH BUDGET YEAR FOLLOWING REORGANIZATION,
11 THE SIZE FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR MINUS
12 AN AMOUNT EQUAL TO ONE-THIRD OF THE DIFFERENCE BETWEEN THE SIZE
13 FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR AND THE SIZE
14 FACTOR DETERMINED PURSUANT TO SUBSECTION (13)(b) OF THIS SECTION;

15 (E) FOR THE FIFTH BUDGET YEAR FOLLOWING REORGANIZATION,
16 THE SIZE FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR MINUS
17 AN AMOUNT EQUAL TO ONE-HALF OF THE DIFFERENCE BETWEEN THE SIZE
18 FACTOR FOR THE IMMEDIATELY PRECEDING BUDGET YEAR AND THE SIZE
19 FACTOR DETERMINED PURSUANT TO SUBSECTION (13)(b) OF THIS SECTION;

20 AND

21 (F) FOR THE SIXTH BUDGET YEAR FOLLOWING REORGANIZATION
22 AND BUDGET YEARS THEREAFTER, THE SIZE FACTOR DETERMINED
23 PURSUANT TO SUBSECTION (13)(b) OF THIS SECTION.

24 (14) **Total program funding.** (Reserved)

25 **SECTION 8.** In Colorado Revised Statutes, 22-54-104, **amend**
26 (1) and (5)(b)(IV); and **add** (7) and (8) as follows:

27 **22-54-104. District total program - legislative declaration -**

1 **definitions - repeal.** (1) (a) For every budget year ~~the provisions of~~
2 THROUGH THE 2024-25 BUDGET YEAR, this section ~~shall~~ MUST be used to
3 calculate for each district an amount that represents the financial base of
4 support for public education in that district. Such amount shall be known
5 as ~~the district's total program~~ DETERMINE EACH DISTRICT'S TOTAL
6 PROGRAM. The district's total program ~~shall be~~ IS available to the district
7 to fund the costs of providing public education, and, except as otherwise
8 provided in section 22-54-105, ~~the amounts and purposes for which such~~
9 ~~moneys are budgeted and expended shall be in the discretion of the~~
10 ~~district~~ THE DISTRICT HAS THE DISCRETION TO DETERMINE THE AMOUNTS
11 AND PURPOSES FOR BUDGETING AND EXPENDING ITS TOTAL PROGRAM
12 MONEY.

13 (b) Notwithstanding ~~the provisions of paragraph (a) of this~~
14 ~~subsection (1)~~ SUBSECTION (1)(a) OF THIS SECTION TO THE CONTRARY, if
15 a district is ~~the accounting district of an institute charter school~~ AN
16 INSTITUTE CHARTER SCHOOL'S ACCOUNTING DISTRICT, then the ~~calculation~~
17 ~~of total program pursuant to the provisions of this section shall also~~
18 ~~represent the financial base of support for the institute charter school~~
19 TOTAL PROGRAM DETERMINATION PURSUANT TO THIS SECTION ALSO
20 REPRESENTS THE INSTITUTE CHARTER SCHOOL'S FINANCIAL BASE OF
21 SUPPORT, even though the institute charter school is not a school of the
22 district. The amount of the district's state share of total program that is
23 withheld from the district and paid to the state charter school institute
24 pursuant to ~~the provisions of~~ section 22-54-115 (1.3) ~~shall~~ IS not be
25 available to ~~nor~~ OR under the control of the district but ~~shall be~~ IS under
26 the control of the INSTITUTE CHARTER SCHOOL'S governing board ~~of the~~
27 ~~institute charter school~~ to fund the costs of providing public education to

1 pupils enrolled in the institute charter school. ~~and the amounts and~~
2 ~~purposes for which such moneys are budgeted and expended shall be in~~
3 ~~the discretion of the institute charter school.~~ THE INSTITUTE CHARTER
4 SCHOOL HAS THE DISCRETION TO DETERMINE THE AMOUNTS AND PURPOSES
5 FOR BUDGETING AND EXPENDING ITS TOTAL PROGRAM MONEY.

6 (c) (I) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
7 CONTRARY, FOR THE 2025-26 BUDGET YEAR THROUGH THE 2029-30
8 BUDGET YEAR, THE DEPARTMENT OF EDUCATION SHALL CALCULATE EACH
9 DISTRICT'S TOTAL PROGRAM PURSUANT TO THIS SECTION FOR THE PURPOSE
10 OF DETERMINING EACH DISTRICT'S TOTAL PROGRAM PURSUANT TO SECTION
11 22-54-103.3. THE DISTRICT'S TOTAL PROGRAM IS AVAILABLE TO THE
12 DISTRICT TO FUND THE COSTS OF PROVIDING PUBLIC EDUCATION, AND,
13 EXCEPT AS OTHERWISE PROVIDED IN SECTION 22-54-105, THE DISTRICT
14 HAS THE DISCRETION TO DETERMINE THE AMOUNTS AND PURPOSES FOR
15 BUDGETING AND EXPENDING ITS DISTRICT TOTAL PROGRAM MONEY.

16 (II) NOTWITHSTANDING SUBSECTION (1)(c)(I) OF THIS SECTION TO
17 THE CONTRARY, IF A DISTRICT IS AN INSTITUTE CHARTER SCHOOL'S
18 ACCOUNTING DISTRICT, THEN THE DISTRICT TOTAL PROGRAM
19 CALCULATION PURSUANT TO THIS SECTION ALSO REPRESENTS THE
20 INSTITUTE CHARTER SCHOOL'S FINANCIAL BASE OF SUPPORT FOR PUBLIC
21 EDUCATION, EVEN THOUGH THE INSTITUTE CHARTER SCHOOL IS NOT THE
22 DISTRICT'S SCHOOL. THE AMOUNT OF THE DISTRICT'S STATE SHARE OF
23 TOTAL PROGRAM THAT IS WITHHELD FROM THE DISTRICT AND PAID TO THE
24 STATE CHARTER SCHOOL INSTITUTE PURSUANT TO SECTION 22-54-115
25 (1.3) IS NOT AVAILABLE TO OR UNDER THE CONTROL OF THE DISTRICT BUT
26 IS AVAILABLE TO AND UNDER THE CONTROL OF THE INSTITUTE CHARTER
27 SCHOOL'S GOVERNING BOARD TO FUND THE COSTS OF PROVIDING PUBLIC

1 EDUCATION TO STUDENTS ENROLLED IN THE INSTITUTE CHARTER SCHOOL.
2 THE INSTITUTE CHARTER SCHOOL HAS THE DISCRETION TO DETERMINE THE
3 AMOUNTS AND PURPOSES FOR BUDGETING AND EXPENDING ITS TOTAL
4 PROGRAM MONEY.

5 (5) For purposes of the formulas used in this section:

6 (b) (IV) ~~For the 1998-99 budget year and budget years thereafter,~~
7 The funded pupil count used to calculate a district's size factor pursuant
8 to this ~~paragraph (b) shall be~~ SUBSECTION (5)(b) IS the funded pupil count
9 ~~as calculated pursuant to section 22-54-103 (7)~~ reduced by sixty-five
10 percent of the number of pupils included in the funded pupil count that
11 are enrolled in charter schools in the district; except that ~~the provisions of~~
12 ~~this subparagraph (IV) shall~~ THIS SUBSECTION (5)(b)(IV) only apply
13 APPLIES to those districts with a funded pupil count ~~as calculated pursuant~~
14 ~~to section 22-54-103 (7)~~ of five hundred or less FEWER.

15 (7) (a) FOR PURPOSES THIS SECTION, "FUNDED PUPIL COUNT"
16 MEANS THE DISTRICT'S ONLINE PUPIL ENROLLMENT FOR THE APPLICABLE
17 BUDGET YEAR PLUS THE DISTRICT'S SUPPLEMENTAL KINDERGARTEN
18 ENROLLMENT FOR THE APPLICABLE BUDGET YEAR PLUS THE DISTRICT'S
19 EXTENDED HIGH SCHOOL PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET
20 YEAR PLUS THE GREATER OF:

21 (I) THE DISTRICT'S PUPIL ENROLLMENT FOR THE APPLICABLE
22 BUDGET YEAR;

23 (II) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
24 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR
25 THE IMMEDIATELY PRECEDING BUDGET YEAR;

26 (III) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
27 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR

1 THE TWO IMMEDIATELY PRECEDING BUDGET YEARS;

2 (IV) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
3 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR
4 THE THREE IMMEDIATELY PRECEDING BUDGET YEARS; OR

5 (V) THE AVERAGE OF THE DISTRICT'S PUPIL ENROLLMENT FOR THE
6 APPLICABLE BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR
7 THE FOUR IMMEDIATELY PRECEDING BUDGET YEARS.

8 (b) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
9 CONTRARY, FOR PURPOSES OF SUBSECTION (7)(a) OF THIS SECTION, A
10 DISTRICT'S FUNDED PUPIL COUNT INCLUDES THE CERTIFIED PUPIL
11 ENROLLMENT AND ONLINE PUPIL ENROLLMENT OF EACH OPERATING
12 INSTITUTE CHARTER SCHOOL FOR WHICH THE DISTRICT IS THE ACCOUNTING
13 DISTRICT, AS PROVIDED PURSUANT TO SUBSECTIONS (7)(c) AND (7)(d) OF
14 THIS SECTION. THE DEPARTMENT OF EDUCATION SHALL ADD THE
15 INSTITUTE CHARTER SCHOOL'S CERTIFIED PUPIL ENROLLMENT AND ONLINE
16 PUPIL ENROLLMENT TO THE FUNDED PUPIL COUNT OF THE DISTRICT PRIOR
17 TO CALCULATING THE DISTRICT'S TOTAL PROGRAM PURSUANT TO THIS
18 SECTION.

19 (c) FOR PURPOSES OF SUBSECTION (7)(b) OF THIS SECTION, EACH
20 OPERATING INSTITUTE CHARTER SCHOOL'S CERTIFIED PUPIL ENROLLMENT
21 IS THE GREATER OF:

22 (I) THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL
23 ENROLLMENT FOR THE APPLICABLE BUDGET YEAR;

24 (II) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
25 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
26 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
27 THE IMMEDIATELY PRECEDING BUDGET YEAR;

1 (III) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
2 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
3 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
4 THE TWO IMMEDIATELY PRECEDING BUDGET YEARS;

5 (IV) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
6 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
7 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
8 THE THREE IMMEDIATELY PRECEDING BUDGET YEARS; OR

9 (V) THE AVERAGE OF THE OPERATING INSTITUTE CHARTER
10 SCHOOL'S PUPIL ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND
11 THE OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT FOR
12 THE FOUR IMMEDIATELY PRECEDING BUDGET YEARS.

13 (d) NOTWITHSTANDING ANY PROVISION OF LAW TO THE
14 CONTRARY, FOR PURPOSES OF SUBSECTION (7)(c) OF THIS SECTION, AN
15 OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL ENROLLMENT INCLUDES
16 ITS ONLINE PUPIL ENROLLMENT, EXCEPT FOR MULTI-DISTRICT ONLINE
17 SCHOOL PUPIL ENROLLMENT.

18 (e) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT FOR THE
19 PURPOSES OF SECTION 17 OF ARTICLE IX OF THE STATE CONSTITUTION,
20 AVERAGING A DISTRICT'S PUPIL ENROLLMENT FOR THE APPLICABLE
21 BUDGET YEAR AND THE DISTRICT'S PUPIL ENROLLMENT FOR THE FOUR
22 IMMEDIATELY PRECEDING BUDGET YEARS PURSUANT TO THIS SUBSECTION
23 (7), AND AVERAGING AN OPERATING INSTITUTE CHARTER SCHOOL'S PUPIL
24 ENROLLMENT AND ONLINE PUPIL ENROLLMENT PURSUANT TO THIS
25 SUBSECTION (7), IS A PROGRAM FOR ACCOUNTABLE EDUCATION REFORM
26 AND MAY THEREFORE RECEIVE FUNDING FROM THE STATE EDUCATION
27 FUND CREATED IN SECTION 17 (4) OF ARTICLE IX OF THE STATE

1 CONSTITUTION.

2 (f) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY,
3 FOR THE PURPOSES OF THIS SUBSECTION (7), A DISTRICT'S PUPIL
4 ENROLLMENT FOR THE APPLICABLE BUDGET YEAR AND A DISTRICT'S PUPIL
5 ENROLLMENT FOR ANY PRECEDING BUDGET YEAR DO NOT INCLUDE A PUPIL
6 WHO IS OR WAS ENROLLED IN A CHARTER SCHOOL THAT WAS ORIGINALLY
7 AUTHORIZED BY THE DISTRICT BUT WAS SUBSEQUENTLY CONVERTED, ON
8 OR AFTER JULY 1, 2010, TO AN INSTITUTE CHARTER SCHOOL OR TO A
9 CHARTER SCHOOL OF A DISTRICT CONTIGUOUS TO THE ORIGINALLY
10 AUTHORIZING DISTRICT.

11 (g) NOTWITHSTANDING ANY PROVISION OF THIS SUBSECTION (7) TO
12 THE CONTRARY, FOR THE PURPOSES OF THIS SUBSECTION (7), IF A
13 DISTRICT'S FUNDED PUPIL COUNT CALCULATED PURSUANT TO THIS
14 SUBSECTION (7) FOR A BUDGET YEAR IS FEWER THAN FIFTY PUPILS, THE
15 DISTRICT'S FUNDED PUPIL COUNT FOR THE BUDGET YEAR IS FIFTY PUPILS.

16 (h) SOLELY FOR THE PURPOSE OF AVERAGING PUPIL ENROLLMENT
17 PURSUANT TO SUBSECTION (7)(a) OF THIS SECTION FOR A DISTRICT THAT
18 OPERATES A FULL-DAY KINDERGARTEN EDUCATIONAL PROGRAM, THE
19 DEPARTMENT OF EDUCATION SHALL ADJUST THE DISTRICT'S PUPIL
20 ENROLLMENTS FOR THE 2018-19, 2017-18, 2016-17, AND 2015-16 BUDGET
21 YEARS BY COUNTING EACH PUPIL ENROLLED IN A FULL-DAY
22 KINDERGARTEN EDUCATIONAL PROGRAM IN ONE OF THOSE BUDGET YEARS
23 AS A FULL-TIME STUDENT. THE ADJUSTMENT TO PUPIL ENROLLMENT MADE
24 PURSUANT TO THIS SUBSECTION (7)(h) DOES NOT AFFECT OR CHANGE THE
25 FUNDED PUPIL COUNT USED TO CALCULATE A DISTRICT'S FISCAL YEAR
26 SPENDING LIMITATION PURSUANT TO SECTION 20 OF ARTICLE X OF THE
27 STATE CONSTITUTION FOR A BUDGET YEAR COMMENCING BEFORE JULY 1,

1 2019.

2 (8) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2031.

3

4 **SECTION 9.** In Colorado Revised Statutes, **add** 22-20-114.3 as
5 follows:

6 **22-20-114.3. Agreements with administrative units for special**
7 **education services - legislative declaration.** (1) THE GENERAL
8 ASSEMBLY FINDS AND DECLARES THAT THE REQUIREMENTS DESCRIBED IN
9 SUBSECTION (2) OF THIS SECTION ARE NECESSARY AS A MATTER OF PUBLIC
10 POLICY.

11 (2) NO LATER THAN JULY 1, 2025, A DISTRICT OR INSTITUTE
12 CHARTER SCHOOL THAT IS SERVED BY A MULTI-DISTRICT ADMINISTRATIVE
13 UNIT FOR THE ESTABLISHMENT, MAINTENANCE, OR PROVISION OF SPECIAL
14 EDUCATION SERVICES MUST UPDATE AN EXISTING AGREEMENT
15 CONCERNING SPECIAL EDUCATION SERVICES TO CONTAIN PROVISIONS
16 REGARDING THE ALLOCATION OF ANY DISTRICT SPECIAL EDUCATION PUPIL
17 FUNDING RECEIVED BY A SERVED DISTRICT OR INSTITUTE CHARTER
18 SCHOOL PURSUANT TO ARTICLE 54 OF THIS TITLE 22.

19 **SECTION 10.** In Colorado Revised Statutes, 22-41-102, **amend**
20 (3)(h) introductory portion; and **add** (3)(i), (3)(j), and (3)(k) as follows:

21 **22-41-102. Fund inviolate.** (3) (h) For the 2022-23 state fiscal
22 year ~~and each state fiscal year thereafter~~ THROUGH THE 2023-24 STATE
23 FISCAL YEAR, interest or income earned on the investment of the money
24 in the public school fund must be used or credited as follows:

25 (i) FOR THE 2024-25 STATE FISCAL YEAR, INTEREST AND INCOME
26 EARNED ON THE INVESTMENT OF THE MONEY IN THE PUBLIC SCHOOL FUND
27 MUST BE USED OR CREDITED AS FOLLOWS:

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(I) THE GENERAL ASSEMBLY SHALL ANNUALLY APPROPRIATE TO THE STATE TREASURER AN AMOUNT NECESSARY TO PAY FOR THE SERVICES OF THE INVESTMENT CONSULTANT HIRED BY THE PUBLIC SCHOOL FUND INVESTMENT BOARD PURSUANT TO SECTION 22-41-102.5 (5) AND TO PAY FOR ANY REIMBURSEMENT FOR TRAVEL AND OTHER NECESSARY EXPENSES INCURRED BY THE MEMBERS OF THE PUBLIC SCHOOL FUND INVESTMENT BOARD PURSUANT TO SECTION 22-41-102.5 (2);

(II) AFTER THE APPROPRIATION MADE PURSUANT TO SUBSECTION (3)(i)(I) OF THIS SECTION, THE LESSER OF ALL INTEREST AND INCOME OR ELEVEN MILLION DOLLARS IS CREDITED TO THE STATE PUBLIC SCHOOL FUND CREATED IN SECTION 22-54-114 FOR DISTRIBUTION AS PROVIDED IN THAT SECTION;

(III) AFTER MONEY IN THE PUBLIC SCHOOL FUND HAS BEEN APPROPRIATED OR CREDITED PURSUANT TO SUBSECTIONS (3)(i)(I) AND (3)(i)(II) OF THIS SECTION, THE LESSER OF ALL INTEREST AND INCOME OR THIRTY MILLION DOLLARS IS CREDITED TO THE RESTRICTED ACCOUNT OF THE PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE FUND CREATED IN SECTION 22-43.7-104 (5) FOR USE AS PROVIDED IN THAT SECTION; AND

(IV) ANY ADDITIONAL INTEREST AND INCOME REMAINING IN THE PUBLIC SCHOOL FUND MAY BE CREDITED AS SPECIFIED BY THE GENERAL ASSEMBLY, TAKING INTO CONSIDERATION THE RECOMMENDATIONS OF THE PUBLIC SCHOOL FUND INVESTMENT BOARD DESCRIBED IN SECTION 22-41-102.5 (4)(a)(III), OR, IF NOT CREDITED PURSUANT TO THIS SUBSECTION (3)(i)(IV), REMAINS IN THE PUBLIC SCHOOL FUND.

(j) FOR THE 2025-26 STATE FISCAL YEAR, INTEREST AND INCOME EARNED ON THE INVESTMENT OF THE MONEY IN THE PUBLIC SCHOOL FUND

1 MUST BE USED OR CREDITED AS FOLLOWS:

2

3 (I) THE GENERAL ASSEMBLY SHALL ANNUALLY APPROPRIATE TO
4 THE STATE TREASURER AN AMOUNT NECESSARY TO PAY FOR THE SERVICES
5 OF THE INVESTMENT CONSULTANT HIRED BY THE PUBLIC SCHOOL FUND
6 INVESTMENT BOARD PURSUANT TO SECTION 22-41-102.5 (5) AND TO PAY
7 FOR ANY REIMBURSEMENT FOR TRAVEL AND OTHER NECESSARY EXPENSES
8 INCURRED BY THE MEMBERS OF THE PUBLIC SCHOOL FUND INVESTMENT
9 BOARD PURSUANT TO SECTION 22-41-102.5 (2);

10 (II) AFTER THE APPROPRIATION MADE PURSUANT TO SUBSECTION
11 (3)(j)(I) OF THIS SECTION, THE LESSER OF ALL INTEREST AND INCOME OR
12 FIVE MILLION DOLLARS IS CREDITED TO THE STATE PUBLIC SCHOOL FUND
13 CREATED IN SECTION 22-54-114 FOR DISTRIBUTION AS PROVIDED IN THAT
14 SECTION;

15 (III) AFTER MONEY IN THE PUBLIC SCHOOL FUND HAS BEEN
16 APPROPRIATED OR CREDITED PURSUANT TO SUBSECTIONS (3)(j)(I) AND
17 (3)(j)(II) OF THIS SECTION, THE LESSER OF ALL INTEREST AND INCOME OR
18 THIRTY-SIX MILLION DOLLARS IS CREDITED TO THE RESTRICTED ACCOUNT
19 OF THE PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE FUND
20 CREATED IN SECTION 22-43.7-104 (5) FOR USE AS PROVIDED IN THAT
21 SECTION; AND

22 (IV) ANY ADDITIONAL INTEREST AND INCOME REMAINING IN THE
23 PUBLIC SCHOOL FUND MAY BE CREDITED AS SPECIFIED BY THE GENERAL
24 ASSEMBLY, TAKING INTO CONSIDERATION THE RECOMMENDATIONS OF THE
25 PUBLIC SCHOOL FUND INVESTMENT BOARD DESCRIBED IN SECTION
26 22-41-102.5 (4)(a)(III), OR, IF NOT CREDITED PURSUANT TO THIS
27 SUBSECTION (3)(j)(IV), REMAINS IN THE PUBLIC SCHOOL FUND.

1 (k) FOR THE 2026-27 STATE FISCAL YEAR AND EACH STATE FISCAL
2 YEAR THEREAFTER, INTEREST AND INCOME EARNED ON THE INVESTMENT
3 OF THE MONEY IN THE PUBLIC SCHOOL FUND MUST BE USED OR CREDITED
4 AS FOLLOWS:

5 (I) THE GENERAL ASSEMBLY SHALL ANNUALLY APPROPRIATE TO
6 THE STATE TREASURER AN AMOUNT NECESSARY TO PAY FOR THE SERVICES
7 OF THE INVESTMENT CONSULTANT HIRED BY THE PUBLIC SCHOOL FUND
8 INVESTMENT BOARD PURSUANT TO SECTION 22-41-102.5 (5) AND TO PAY
9 FOR ANY REIMBURSEMENT FOR TRAVEL AND OTHER NECESSARY EXPENSES
10 INCURRED BY THE MEMBERS OF THE PUBLIC SCHOOL FUND INVESTMENT
11 BOARD PURSUANT TO SECTION 22-41-102.5 (2);

12 (II) AFTER MONEY IN THE PUBLIC SCHOOL FUND HAS BEEN
13 APPROPRIATED PURSUANT TO SUBSECTION (3)(k)(I) OF THIS SECTION, THE
14 LESSER OF ALL INTEREST AND INCOME OR FORTY-ONE MILLION DOLLARS
15 IS CREDITED TO THE RESTRICTED ACCOUNT OF THE PUBLIC SCHOOL
16 CAPITAL CONSTRUCTION ASSISTANCE FUND CREATED IN SECTION
17 22-43.7-104 (5) FOR USE AS PROVIDED IN THAT SECTION; AND

18 (III) ANY ADDITIONAL INTEREST AND INCOME REMAINING IN THE
19 PUBLIC SCHOOL FUND MAY BE CREDITED AS SPECIFIED BY THE GENERAL
20 ASSEMBLY, TAKING INTO CONSIDERATION THE RECOMMENDATIONS OF THE
21 PUBLIC SCHOOL FUND INVESTMENT BOARD DESCRIBED IN SECTION
22 22-41-102.5 (4)(a)(III), OR, IF NOT CREDITED PURSUANT TO THIS
23 SUBSECTION (3)(k)(III), REMAINS IN THE PUBLIC SCHOOL FUND.

24 **SECTION 11.** In Colorado Revised Statutes, 22-43.7-104,
25 **amend** (2)(d) as follows:

26 **22-43.7-104. Public school capital construction assistance fund**
27 **- creation - crediting of money to fund - use of fund - emergency**

1 **reserve - creation - reserve account - creation and use.** (2) (d) (I) For
2 the state fiscal year commencing July 1, 2018, the state. ■ ■ treasurer,
3 as provided in section 39-28.8-305 (1)(a), shall credit to the assistance
4 fund the greater of the first forty million dollars received and collected
5 from the excise tax on retail marijuana imposed pursuant to part 3 of
6 article 28.8 of title 39 or ninety percent of the money received and
7 collected from the tax. For the state fiscal year commencing July 1, 2019,
8 and for each state fiscal year thereafter except for the state fiscal year
9 commencing July 1, 2020, the state treasurer, as provided in section
10 39-28.8-305 (1)(a), shall annually credit to the assistance fund all of the
11 money received and collected from the excise tax on retail marijuana
12 imposed pursuant to part 3 of article 28.8 of title 39. For the state fiscal
13 year commencing July 1, 2020, the state treasurer, as provided in section
14 39-28.8-305 (1)(a), shall credit to the assistance fund the lesser of the first
15 forty million dollars received and collected from the excise tax on retail
16 marijuana imposed pursuant to part 3 of article 28.8 of title 39 or all of
17 the money received and collected from the tax. For state fiscal years
18 commencing before July 1, 2019, the state treasurer shall credit twelve
19 and five-tenths percent of the amount annually credited pursuant to this
20 subsection (2)(d) to the charter school facilities assistance account, which
21 account is created within the assistance fund. For each state fiscal year
22 commencing on or after July 1, 2019, the state treasurer shall credit to the
23 charter school facilities assistance account a percentage of the amount
24 credited pursuant to this subsection (2)(d) that is equal to the percentage
25 of pupil enrollment, as defined in section 22-54-103 (10), statewide
26 represented by pupils who were enrolled in charter schools for the prior
27 school year. The department of education shall notify the state treasurer

1 of the applicable percentage no later than June 1 of the immediately
2 preceding fiscal year.

3 (II) IN ADDITION TO THE CREDIT MADE TO THE CHARTER SCHOOL
4 FACILITIES ASSISTANCE ACCOUNT PURSUANT TO SUBSECTION (2)(d)(I) OF
5 THIS SECTION, THE STATE TREASURER SHALL CREDIT THE FOLLOWING
6 AMOUNTS TO THE CHARTER SCHOOL FACILITIES ASSISTANCE ACCOUNT
7 FROM THE PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE FUND:

8 (A) FOR THE STATE FISCAL YEAR COMMENCING ON JULY 1, 2024,
9 ELEVEN MILLION FIVE HUNDRED THOUSAND DOLLARS;

10 (B) FOR THE STATE FISCAL YEAR COMMENCING ON JULY 1, 2025,
11 TWELVE MILLION DOLLARS;

12 (C) FOR THE STATE FISCAL YEAR COMMENCING ON JULY 1, 2026,
13 THIRTEEN MILLION DOLLARS;

14 (D) FOR THE STATE FISCAL YEAR COMMENCING ON JULY 1, 2027,
15 FOURTEEN MILLION DOLLARS; AND

16 (E) FOR THE STATE FISCAL YEAR COMMENCING ON JULY 1, 2028,
17 FIFTEEN MILLION DOLLARS.

18 (III) IF ELIGIBILITY CRITERIA ARE SATISFIED, THE DEPARTMENT
19 SHALL APPLY FOR A STATE CHARTER SCHOOL FACILITIES INCENTIVE GRANT
20 AWARDED BY THE UNITED STATES DEPARTMENT OF EDUCATION.

21 **SECTION 12.** In Colorado Revised Statutes, 22-43.7-110,
22 **amend** (2)(a)(VII) and (2)(a)(VIII); and **add** (2)(a)(IX) as follows:

23 **22-43.7-110. Financial assistance - grants - financed purchase**
24 **of an asset agreements.** (2) Subject to the following requirements and
25 limitations, the board may also instruct the state treasurer to enter into
26 financed purchase of an asset or certificate of participation agreements on
27 behalf of the state to provide financial assistance to applicants by

1 financing public school facility capital construction projects for which the
2 state board has recommended and the capital development committee has
3 authorized the provision of financial assistance that involves a financed
4 purchase of an asset or certificate of participation agreement pursuant to
5 section 22-43.7-109 (7):

6 (a) Subject to the limitation specified in subsection (2)(b) of this
7 section, the maximum total amount of annual payments payable by the
8 state during any fiscal year under the terms of all outstanding financed
9 purchase of an asset or certificate of participation agreements entered into
10 by the state treasurer as instructed by the board pursuant to this subsection
11 (2) is:

12 (VII) One hundred five million dollars for the 2019-20 fiscal year;
13 **and**

14 (VIII) One hundred twenty-five million dollars for the 2020-21
15 fiscal year and for each fiscal year thereafter THROUGH THE 2023-24
16 FISCAL YEAR; AND

17 (IX) ONE HUNDRED FIFTY MILLION DOLLARS FOR THE 2024-25
18 FISCAL YEAR AND FOR EACH FISCAL YEAR THEREAFTER.

19 **SECTION 13.** In Colorado Revised Statutes, 22-43.7-111, **add**
20 (1)(f) as follows:

21 **22-43.7-111. Reporting requirements - auditing by state**
22 **auditor.** (1) Notwithstanding section 24-1-136 (11)(a)(I), no later than
23 February 15, 2010, and no later than each February 15 thereafter, the
24 board shall present a written report to the education and finance
25 committees of the house of representatives and the senate and the capital
26 development committee, or any successor committees, regarding the
27 provision of financial assistance to applicants pursuant to this article 43.7.

1 The report must include, at a minimum:

2 (f) BEGINNING IN THE REPORT DUE NO LATER THAN FEBRUARY 15,
3 2026, AND CONTINUING ANNUALLY PURSUANT TO SUBSECTION (1) OF THIS
4 SECTION, IN ADDITION TO THE REPORTING REQUIREMENTS DESCRIBED IN
5 SUBSECTIONS (1)(a) THROUGH (1)(e) OF THIS SECTION, THE REPORT MUST
6 ALSO SEPARATELY SPECIFY ALL THE INFORMATION DESCRIBED IN
7 SUBSECTIONS (1)(a) THROUGH (1)(e) OF THIS SECTION AS EACH RELATES
8 TO CHARTER SCHOOLS, AS APPLICABLE.

9

10 SECTION 14. In Colorado Revised Statutes, **repeal** 22-54-104.1.

11 SECTION 15. In Colorado Revised Statutes, 22-54-104.2,
12 **amend** (1); and **repeal** (2) as follows:

13 22-54-104.2. **Legislative declaration.** (1) The general assembly
14 hereby finds and declares that, for purposes of section 17 of article IX of
15 the state constitution, ~~the expansion of the definition of "at-risk pupils",~~
16 ~~as defined in section 22-54-103 (1.5)(a)(V), to include district pupils who~~
17 ~~are English language learners, as defined in section 22-54-103~~
18 ~~(1.5)(b)(IV);~~ the increase in the at-risk factor pursuant to section
19 22-54-104 (5)(f)(II) for districts whose percentage of at-risk pupils is
20 greater than the statewide average percentage of at-risk pupils and whose
21 funded pupil count is greater than fifty thousand, the requirement that
22 districts that receive at-risk funding spend a portion of their at-risk
23 funding on implementation of the district's English language proficiency
24 program pursuant to section 22-54-105 (3)(b)(I) and the increase in the
25 at-risk factor from 11.2% to 12% for the 2005-06 budget year and each
26 budget year thereafter pursuant to section 22-54-104 ~~(2)(b)(H)(A)~~
27 (2)(b)(II) and (5)(f) are important elements of accountable programs to

1 meet state academic standards and may therefore receive funding from
2 the state education fund created in section 17 (4) of article IX of the state
3 constitution.

4 (2) ~~The general assembly further finds and declares that, for~~
5 ~~purposes of section 17 of article IX of the state constitution, the~~
6 ~~enactment of the definition of "at-risk funded pupil count", as defined in~~
7 ~~section 22-54-103 (1), to allow up to three-year averaging of the number~~
8 ~~of at-risk pupils, is an important element of accountable education reform~~
9 ~~and may therefore receive funding from the state education fund created~~
10 ~~in section 17 (4) of article IX of the state constitution.~~

11 **SECTION 16.** In Colorado Revised Statutes, 22-54-104.3,
12 **amend** (2.7)(a), (2.7)(d)(I) introductory portion, and (2)(d)(I)(A); and
13 **repeal** (3) and (5) as follows:

14 **22-54-104.3. Total program for budget years - special**
15 **provisions.** (2.7) (a) ~~For the 1997-98 budget year and budget years~~
16 ~~thereafter,~~ Notwithstanding the provisions of ~~section 22-54-104 (2) and~~
17 ~~(6) THIS ARTICLE 54,~~ a district's total program for the applicable budget
18 year ~~shall~~ **MUST** not exceed the district's total program for the prior budget
19 year multiplied by ~~100%~~ **ONE HUNDRED PERCENT** plus the district's
20 maximum annual percentage change in the applicable fiscal year
21 spending.

22 (d) (I) ~~For the 1998-99 budget year and budget years thereafter,~~
23 If a district's total program is calculated pursuant to ~~paragraph (a) of this~~
24 ~~subsection (2.7)~~ **SUBSECTION (2.7)(a) OF THIS SECTION** and the district is
25 capable of receiving an increase in its total program within the limitations
26 on its fiscal year spending for the applicable budget year under section 20
27 of article X of the state constitution, the district may certify to the

1 department that it may receive an additional increase in its total program
2 for the applicable budget year in an amount equal to the lesser of:

3 (A) The difference between the district's total program for the
4 applicable budget year calculated pursuant to ~~paragraph (a) of this~~
5 ~~subsection (2.7)~~ SUBSECTION (2.7)(a) OF THIS SECTION and the district's
6 total program for the applicable budget year ~~calculated~~ DETERMINED
7 pursuant to ~~section 22-54-104 (2) or (6)~~ THIS ARTICLE 54; or

8 (3) Notwithstanding the provisions of ~~section 22-54-104 (2)~~, for
9 the 1994-95 budget year, if a district's 1994-95 total formula per pupil
10 funding is less than the district's 1993-94 total per pupil funding, the total
11 program for such district shall be calculated in accordance with the
12 following formula:

13 (a) ~~If the district's 1994-95 funded pupil count is equal to or less~~
14 ~~than the district's 1993-94 funded pupil count, the formula shall be:~~

15 ~~District 1993-94 funded pupil count x District 1993-94 total per~~
16 ~~pupil funding.~~

17 (b) ~~If the district's 1994-95 funded pupil count is greater than the~~
18 ~~district's 1993-94 funded pupil count, the formula shall be:~~

19 ~~District 1993-94 total funding + ((District 1994-95 funded pupil~~
20 ~~count - District 1993-94 funded pupil count) x District 1994-95~~
21 ~~total formula per pupil funding).~~

22 (5) ~~For purposes of subsection (3) of this section and section~~
23 ~~22-54-104 (6):~~

24 (a) to (d) ~~Repealed.~~

25 (e) ~~A district's "prior year total per pupil funding" means the~~
26 ~~amount which results from dividing the district's prior year total program~~
27 ~~by the district's prior year funded pupil count.~~

1 ~~(f) A district's "total formula per pupil funding" means the total~~
2 ~~program for a district for the applicable budget year, as calculated~~
3 ~~pursuant to section 22-54-104 (2), divided by the district's funded pupil~~
4 ~~count for the applicable budget year.~~

5 ~~(g) (Deleted by amendment, L. 95, p. 613, § 15, effective May 22,~~
6 ~~1995.)~~

7 **SECTION 17.** In Colorado Revised Statutes, 22-54-105, **amend**
8 **(3)(a); and repeal (3)(b) as follows:**

9 **22-54-105. Instructional supplies and materials - capital**
10 **reserve and insurance reserve - at-risk funding - preschool funding.**

11 ~~(3) (a) For the 1997-98 budget year and budget years thereafter, Every~~
12 ~~district that receives at-risk funding pursuant to the provisions of section~~
13 ~~22-54-104 THIS ARTICLE 54 shall expend in total at least seventy-five~~
14 ~~percent of the district's at-risk funding on direct instruction or staff~~
15 ~~development, or both, for the educational program of at-risk pupils in the~~
16 ~~district.~~

17 ~~(b) (f) Notwithstanding the provisions of paragraph (a) of this~~
18 ~~subsection (3), for the 2001-02 budget year and budget years thereafter,~~
19 ~~any district that receives at-risk funding pursuant to section 22-54-104~~
20 ~~and qualifies for a higher at-risk factor as provided in section 22-54-104~~
21 ~~(5)(f)(II) shall expend an amount calculated pursuant to subparagraph (II)~~
22 ~~of this paragraph (b) on implementation of the district's English language~~
23 ~~proficiency program as provided in article 24 of this title. It is the intent~~
24 ~~of the general assembly that each school district expend said amount on~~
25 ~~English language proficiency programs that are either taught in English~~
26 ~~or that are designed to move students as quickly as possible into programs~~
27 ~~taught in English. The district shall expend at least seventy-five percent~~

1 of the remaining amount of at-risk funding received on direct instruction
2 or staff development, or both, for the educational program of at-risk
3 pupils in the district.

4 (H) ~~The amount of at-risk funding expended pursuant to~~
5 ~~subparagraph (I) of this paragraph (b) shall be equal to the difference~~
6 ~~between the amount of at-risk funding generated by an increase in the~~
7 ~~at-risk factor of 0.36 of a percentage point versus an increase of 0.34 of~~
8 ~~a percentage point for each percentage point that the district percentage~~
9 ~~of at-risk pupils exceeds the statewide average percentage of at-risk~~
10 ~~pupils.~~

11 **SECTION 18.** In Colorado Revised Statutes, 22-54-106, **amend**
12 (2.1)(c)(I) and (2.1)(e)(II); and **repeal** (2) as follows:

13 **22-54-106. Local and state shares of district total program -**
14 **legislative declaration - definition - repeal.** (2) (a) ~~Except as provided~~
15 ~~in subsection (2)(c) of this section for reorganized districts, for the 2007~~
16 ~~property tax year and property tax years thereafter through the 2019~~
17 ~~property tax year, each district shall levy the lesser of:~~

18 (I) ~~The number of mills levied by the district for the immediately~~
19 ~~preceding property tax year;~~

20 (H) (A) ~~Subject to the provisions of sub-subparagraph (B) of this~~
21 ~~subparagraph (H), the number of mills that will generate property tax~~
22 ~~revenue in an amount equal to the district's total program for the~~
23 ~~applicable budget year minus the amount of specific ownership tax~~
24 ~~revenue paid to the district.~~

25 (B) ~~Regardless of the applicability of section 22-54-104 (5)(g), for~~
26 ~~the purposes of this subparagraph (H), a district's total program shall be~~
27 ~~the amount calculated pursuant to section 22-54-104 (2).~~

1 ~~(III) For a district that has not obtained voter approval to retain~~
2 ~~and spend revenues in excess of the property tax revenue limitation~~
3 ~~imposed on the district by section 20 of article X of the state constitution;~~
4 ~~the number of mills that may be levied by the district under the property~~
5 ~~tax revenue limitation imposed on the district by section 20 of article X~~
6 ~~of the state constitution. In the calculation of local growth for purposes~~
7 ~~of determining the property tax revenue limitation imposed on a district~~
8 ~~under this subparagraph (III), a district's student enrollment shall be the~~
9 ~~district's funded pupil count.~~

10 ~~(IV) Repealed.~~

11 ~~(V) Twenty-seven mills.~~

12 ~~(b) (I) (A) If a district's total program for the 1994-95 budget year~~
13 ~~was calculated pursuant to section 22-54-104.3, for the 1995 property tax~~
14 ~~year, the levy calculated pursuant to paragraph (a) of this subsection (2)~~
15 ~~shall be reduced by the number of mills required to generate the~~
16 ~~difference between the district's total program for the 1994-95 budget~~
17 ~~year, as calculated pursuant to section 22-54-104.3 (3), and the district's~~
18 ~~total program for the 1994-95 budget year, as calculated pursuant to~~
19 ~~section 22-54-104 (2). The amount by which property tax revenue is~~
20 ~~reduced pursuant to this paragraph (b) shall be counted toward the~~
21 ~~limitation on additional local revenues as provided in section 22-54-108~~
22 ~~(3).~~

23 ~~(B) Notwithstanding the provisions of sub-subparagraph (A) of~~
24 ~~this subparagraph (I), if the mill levy was calculated pursuant to~~
25 ~~subparagraph (II) of paragraph (a) of this subsection (2), the difference~~
26 ~~between the district's total program for the 1994-95 budget year, as~~
27 ~~calculated pursuant to section 22-54-104.3 (3), and the district's total~~

1 program for the 1994-95 budget year, as calculated pursuant to section
2 22-54-104 (2), shall be added to the total program as calculated pursuant
3 to section 22-54-104 (2) to calculate the levy pursuant to this
4 subparagraph (I):

5 (II) If after calculating the mill levy pursuant to subparagraph (I)
6 of this paragraph (b) the district's levy exceeds 41.75 mills, the district
7 shall levy 41.75 mills.

8 (III) For the 1995-96 budget year, if the amount of property tax
9 generated for the 1994-95 budget year by the number of mills by which
10 the mills levied by the district for the 1994-95 budget year exceeded
11 40.080 mills was equal to or exceeded the difference between the
12 district's total program for the 1994-95 budget year, as calculated
13 pursuant to section 22-54-104.3 (3), and the district's total program for the
14 1994-95 budget year, as calculated pursuant to section 22-54-104 (2), the
15 district may levy the difference between the levy pursuant to
16 subparagraph (I) and subparagraph (II) of this paragraph (b). For the
17 1996-97 budget year and budget years thereafter, the district may continue
18 to impose a mill levy that will generate the amount of revenue produced
19 by the calculation described in this subparagraph (III) for the 1995-96
20 budget year. The amount of property tax generated pursuant to this
21 subparagraph (III) shall be counted toward the limitation on additional
22 local revenues as provided in section 22-54-108 (3)(f).

23 (c) (I) Notwithstanding any other provision of this subsection (2);
24 if there is a reorganization pursuant to article 30 of this title, except for a
25 detachment and annexation, and if such reorganization involves districts
26 with differing mill levies, then in its first year of operation, the new
27 district shall levy a number of mills that is based on the total property

1 taxes collected in the preceding year from property included within the
2 new district divided by the total valuation for assessment in the preceding
3 year of property located within the new district but in no event more than
4 41.75 mills. This paragraph (c) shall not apply to any new district whose
5 levy would otherwise be calculated pursuant to subparagraph (H) of
6 paragraph (a) of this subsection (2):

7 (H) ~~If there is a detachment and annexation pursuant to article 30~~
8 ~~of this title and if such detachment and annexation involves districts with~~
9 ~~differing mill levies, then in the first year after the detachment and~~
10 ~~annexation, the annexing district shall calculate its levy pursuant to~~
11 ~~paragraph (a) of this subsection (2):~~

12 (2.1) (c) For the 2021 property tax year and each property tax year
13 thereafter, except as otherwise provided in subsection (2.1)(e) of this
14 section for reorganized districts, each district shall levy the lesser of:

15 (I) The number of mills that will generate property tax revenue in
16 an amount equal to the district's total program for the applicable budget
17 year minus the amount of specific ownership tax revenue paid to the
18 district. ~~Regardless of the applicability of section 22-54-104 (5)(g), for~~
19 ~~the purposes of this subsection (2.1)(c)(I), a district's total program is the~~
20 ~~amount calculated pursuant to section 22-54-104 (2):~~

21 (e) Notwithstanding any other provision of this subsection (2.1)
22 to the contrary, for the 2020 property tax year and each property tax year
23 thereafter, if there is a reorganization pursuant to article 30 of this title
24 that results in the creation of a new district, then in the first year of
25 operation the new district shall levy the lesser of:

26 (II) The number of mills that will generate property tax revenue
27 in an amount equal to the district's total program for the first year of

1 operation minus the amount of specific ownership tax revenue paid to the
2 district. ~~Regardless of the applicability of section 22-54-104 (5)(g), for~~
3 ~~the purposes of this subsection (2.1)(c)(H), the district's total program is~~
4 ~~the amount calculated pursuant to section 22-54-104 (2).~~

5 **SECTION 19.** In Colorado Revised Statutes, **add** 22-54-107.7 as
6 follows:

7 **22-54-107.7. Override mill levy match - working group -**
8 **creation - report - repeal.** (1) THERE IS CREATED BY THE LEGISLATIVE
9 COUNCIL STAFF AN OVERRIDE MILL LEVY MATCH WORKING GROUP TO
10 MEET DURING THE 2024 INTERIM AND MAKE RECOMMENDATIONS
11 CONCERNING MODIFYING THE OVERRIDE MILL LEVY MATCH, CREATED
12 PURSUANT TO SECTION 22-54-107.9, TO ENSURE MORE EQUITABLE
13 FUNDING DISTRIBUTIONS AND GREATER ACCESS TO FUNDING FOR ELIGIBLE
14 DISTRICTS AND ELIGIBLE INSTITUTE CHARTER SCHOOLS, MAKE
15 RECOMMENDATIONS CONCERNING WHICH ELIGIBLE DISTRICTS AND
16 ELIGIBLE INSTITUTE CHARTER SCHOOLS WILL RECEIVE A DISTRIBUTION
17 FROM THE MILL LEVY OVERRIDE MATCH FUND PURSUANT TO SECTION
18 22-54-107.9 FOR THE 2024-25 BUDGET YEAR, AND TO IDENTIFY AND
19 ANALYZE INEQUITIES BETWEEN NEIGHBORING DISTRICTS THAT HAVE
20 DIFFERING MILL LEVY OVERRIDES, LEVELS OF PROPERTY TAX BASES, OR
21 DEMONSTRATED LEVELS OF LOCAL EFFORT.

22 (2) (a) THE OVERRIDE MILL LEVY MATCH WORKING GROUP MUST
23 INCLUDE:

24 (I) SEVEN NONLEGISLATIVE MEMBERS WHO ARE CHIEF FINANCIAL
25 OFFICERS APPOINTED AS FOLLOWS:

26 (A) THE SPEAKER OF THE HOUSE OF REPRESENTATIVES SHALL
27 APPOINT ONE MEMBER WHO IS A CHIEF FINANCIAL OFFICER OF A RURAL

1 DISTRICT, ONE MEMBER WHO IS A CHIEF FINANCIAL OFFICER OF A SMALL
2 RURAL DISTRICT, ONE MEMBER WHO IS A CHIEF FINANCIAL OFFICER OF A
3 SUBURBAN DISTRICT, AND ONE MEMBER WHO IS A CHIEF FINANCIAL
4 OFFICER OF AN URBAN DISTRICT LOCATED IN OR NEAR THE DENVER
5 METROPOLITAN AREA; AND

6 (B) THE SENATE MINORITY LEADER SHALL APPOINT ONE MEMBER
7 WHO IS THE CHIEF FINANCIAL OFFICER OF A RURAL DISTRICT, ONE MEMBER
8 WHO IS THE CHIEF FINANCIAL OFFICER OF A SUBURBAN DISTRICT, AND ONE
9 MEMBER WHO IS THE CHIEF FINANCIAL OFFICER OF AN URBAN DISTRICT
10 THAT IS NOT LOCATED IN OR NEAR THE DENVER METROPOLITAN AREA.

11 (II) ONE MEMBER OF THE MAJORITY PARTY IN THE HOUSE OF
12 REPRESENTATIVES, APPOINTED BY THE SPEAKER OF THE HOUSE OF
13 REPRESENTATIVES, WHO SHALL SERVE AS THE CHAIR; AND

14 (III) ONE MEMBER OF THE MINORITY PARTY IN THE SENATE,
15 APPOINTED BY THE MINORITY LEADER OF THE SENATE, WHO SHALL SERVE
16 AS THE VICE-CHAIR.

17 (b) LEGISLATIVE COUNCIL STAFF SHALL ASSIST THE OVERRIDE MILL
18 LEVY MATCH WORKING GROUP IN FULFILLING ITS DUTIES REQUIRED
19 PURSUANT TO THIS SECTION.

20 (3) (a) THE OVERRIDE MILL LEVY MATCH WORKING GROUP SHALL
21 NOT SUBMIT BILL DRAFTS AS PART OF ITS RECOMMENDATIONS.

22 (b) MEETINGS OF THE OVERRIDE MILL LEVY MATCH WORKING
23 GROUP ARE SUBJECT TO THE OPEN MEETINGS PROVISIONS CONTAINED IN
24 PART 4 OF ARTICLE 6 OF TITLE 24. EXCEPT AS OTHERWISE PROVIDED IN
25 PART 2 OF ARTICLE 72 OF TITLE 24, OR OTHER APPLICABLE STATE OR
26 FEDERAL LAW, RECORDS OF THE OVERRIDE MILL LEVY MATCH WORKING
27 GROUP ARE SUBJECT TO PART 2 OF ARTICLE 72 OF TITLE 24.

1 (4) THE OVERRIDE MILL LEVY MATCH WORKING GROUP MUST MEET
2 AT LEAST THREE TIMES BUT NO MORE THAN FIVE TIMES DURING THE 2024
3 LEGISLATIVE INTERIM, UNLESS ADDITIONAL MEETINGS ARE AUTHORIZED
4 BY THE EXECUTIVE COMMITTEE OF THE LEGISLATIVE COUNCIL.

5 (5) ON OR BEFORE DECEMBER 31, 2024, THE OVERRIDE MILL LEVY
6 MATCH WORKING GROUP SHALL SUBMIT A REPORT TO THE EXECUTIVE
7 COMMITTEE OF THE LEGISLATIVE COUNCIL, THE EDUCATION COMMITTEES
8 OF THE HOUSE OF REPRESENTATIVES AND THE SENATE, OR ANY SUCCESSOR
9 COMMITTEES, AND THE JOINT BUDGET COMMITTEE CONCERNING ITS
10 RECOMMENDATIONS TO MODIFY THE OVERRIDE MILL LEVY MATCH.

11 (6) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2026.

12 **SECTION 20.** In Colorado Revised Statutes, 22-54-107.9,
13 **amend** (3)(b)(II); and **repeal** (1)(l) as follows:

14 **22-54-107.9. Override mill levy match - calculation -**
15 **distribution - fund created - definitions.** (1) As used in this section,
16 unless the context otherwise requires:

17 (l) ~~"Total program" means the amount of total program funding~~
18 ~~for a district calculated pursuant to section 22-54-104 (2) before~~
19 ~~application of the budget stabilization factor.~~

20 (3) (b) If more than ten percent of a district's funded pupil count
21 for the applicable budget year is attributable to the district's online pupil
22 enrollment, the department shall calculate the district's adjusted total
23 program as follows:

24 (II) The department shall subtract from the district's total program
25 for the applicable budget year an amount equal to the district's reduced
26 online pupil enrollment, calculated pursuant to subsection (3)(b)(I) of this
27 section, multiplied by the per pupil online funding amount for the

1 applicable budget year as described in ~~section 22-54-104 (4.5)(c)(H)~~
2 ~~before application of the budget stabilization factor~~ THIS ARTICLE 54.

3 **SECTION 21.** In Colorado Revised Statutes, 22-54-108, **amend**
4 (1), (2), (3)(a), (3)(b)(I), (3)(b)(II), (3)(b)(III), (3)(b)(IV)(A),
5 (3)(b)(IV)(B), and (5)(b); and **add** (3)(b)(VI) as follows:

6 **22-54-108. Authorization of additional local revenues -**
7 **definitions.** (1) Effective July 1, 1994, a district which desires to raise
8 and expend local property tax revenues in excess of the district's total
9 program ~~as determined in accordance with section 22-54-104~~ may submit
10 the question of whether the district should be authorized to raise and
11 expend additional local property tax revenues, subject to the limitations
12 of subsection (3) of this section, thereby authorizing an additional levy in
13 excess of the levy authorized under section 22-54-106 for the district's
14 general fund for the then current budget year and each budget year
15 thereafter. The question authorized by this subsection (1) ~~shall~~ MUST be
16 submitted at an election held in accordance with section 20 of article X
17 of the state constitution and title 1. ~~C.R.S.~~

18 (2) Effective July 1, 1994, upon proper submittal to a district of
19 a valid initiative petition, the district shall submit to the eligible electors
20 of the district the question of whether the district should be authorized to
21 raise and expend additional local property tax revenues in excess of the
22 district's total program, ~~as determined in accordance with section~~
23 ~~22-54-104~~, subject to the limitations of subsection (3) of this section,
24 thereby authorizing an additional levy in excess of the levy authorized
25 under section 22-54-106 for the district's general fund for the then current
26 budget year and each budget year thereafter. The question authorized by
27 this subsection (2) ~~shall~~ MUST be submitted at an election held in

1 accordance with section 20 of article X of the state constitution and title
2 1. ~~C.R.S.~~ An initiative petition under this subsection (2) ~~shall~~ MUST be
3 signed by at least five percent of the eligible electors in the district at the
4 time the petition is filed.

5 (3) (a) Notwithstanding the provisions of section 20 of article X
6 of the state constitution which allow districts to seek voter approval for
7 spending and revenue increases, ~~the provisions of this subsection (3) shall~~
8 ~~limit~~ LIMITS a district's authority to raise and expend local property tax
9 revenues in excess of the district's total program. ~~as determined in~~
10 ~~accordance with section 22-54-104.~~

11 (b) (I) Except as otherwise provided in subsections (3)(b)(II),
12 (3)(b)(III), (3)(b)(IV), ~~and (3)(b)(V), AND (3)(b)(VI)~~ of this section, the
13 total additional local property tax revenues that may be received pursuant
14 to elections held pursuant to this section must not exceed under any
15 circumstances twenty percent of the district's total program ~~as determined~~
16 ~~pursuant to section 22-54-104 (2)~~ or two hundred thousand dollars,
17 whichever is greater.

18 (II) (A) Effective July 1, 2002, ~~and subject to the provisions of~~
19 ~~sub-subparagraph (B) of this subparagraph (H)~~, the total additional local
20 property tax revenues that may be received pursuant to elections held
21 pursuant to this section ~~shall~~ MUST not exceed under any circumstances
22 twenty percent of the district's total program ~~as determined pursuant to~~
23 ~~section 22-54-104 (2)~~ or two hundred thousand dollars, whichever is
24 greater, plus an amount equal to the maximum dollar amount of property
25 tax revenue that the district could have generated for the 2001-02 budget
26 year if, in accordance with the provisions of section 22-54-107.5, the
27 district submitted a question to and received approval of the eligible

1 electors of the district at an election held in November 2001.

2 (B) ~~Regardless of the applicability of section 22-54-104 (5)(g), for~~
3 ~~the purposes of this subparagraph (H), a district's total program shall be~~
4 ~~the amount calculated pursuant to section 22-54-104 (2).~~

5 (III) (A) On and after May 21, 2009, ~~and subject to the provisions~~
6 ~~of sub-subparagraph (B) of this subparagraph (H)~~, the total additional
7 local property tax revenues that may be received pursuant to an election
8 held pursuant to this section ~~shall~~ MUST not exceed under any
9 circumstances twenty-five percent of the district's total program ~~as~~
10 ~~determined pursuant to section 22-54-104 (2)~~ or two hundred thousand
11 dollars, whichever is greater, plus an amount equal to the maximum dollar
12 amount of property tax revenue that the district could have generated for
13 the 2001-02 budget year if, in accordance with the provisions of section
14 22-54-107.5, the district submitted a question to and received approval of
15 the eligible electors of the district at an election held in November 2001.

16 (B) ~~Regardless of the applicability of section 22-54-104 (5)(g), for~~
17 ~~purposes of this subparagraph (H), a district's total program shall be the~~
18 ~~amount calculated pursuant to section 22-54-104 (2).~~

19 (IV) (A) On and after May 22, 2015, ~~and subject to the provisions~~
20 ~~of sub-subparagraph (B) of this subparagraph (IV)~~, the total additional
21 local property tax revenues that a small rural district may receive pursuant
22 to an election held pursuant to this section ~~shall~~ MUST not exceed under
23 any circumstances thirty percent of the small rural district's total program
24 ~~as determined pursuant to section 22-54-104 (2)~~ or two hundred thousand
25 dollars, whichever is greater, plus an amount equal to the maximum dollar
26 amount of property tax revenue that the small rural district could have
27 generated for the 2001-02 budget year if, in accordance with the

1 provisions of section 22-54-107.5, the small rural district submitted a
2 question to and received approval of the eligible electors of the district at
3 an election held in November 2001.

4 (B) ~~Regardless of the applicability of section 22-54-104 (5)(g), for~~
5 ~~purposes of this subparagraph (IV), a small rural district's total program~~
6 ~~is the amount calculated pursuant to section 22-54-104 (2):~~

7 (VI) (A) ON OR AFTER JULY 1, 2024, THE TOTAL ADDITIONAL
8 LOCAL PROPERTY TAX REVENUES THAT A DISTRICT OR SMALL RURAL
9 DISTRICT MAY RECEIVE PURSUANT TO AN ELECTION HELD PURSUANT TO
10 THIS SECTION MUST NOT EXCEED UNDER ANY CIRCUMSTANCE: THE
11 AMOUNT DETERMINED PURSUANT TO SUBSECTION (3)(b)(V) OF THIS
12 SECTION FOR THE 2023-24 BUDGET YEAR, OR THE AMOUNT DETERMINED
13 PURSUANT TO SUBSECTION (3)(b)(VI)(D) OF THIS SECTION, WHICHEVER IS
14 GREATER.

15 (B) FOR THE 2024-25 BUDGET YEAR, THE DEPARTMENT OF
16 EDUCATION, IN CONSULTATION WITH LEGISLATIVE COUNSEL STAFF, SHALL
17 CALCULATE FOR EACH DISTRICT THE AMOUNT EQUAL TO:

18 (DISTRICT'S PER PUPIL FUNDING DETERMINED PURSUANT TO
19 SECTION 22-54-104 (3) - STATEWIDE BASE PER PUPIL FUNDING) X
20 DISTRICT'S FUNDED PUPIL COUNT FOR THE 2024-25 BUDGET YEAR
21 EXCLUDING THE DISTRICT'S ONLINE PUPIL ENROLLMENT AND THE
22 DISTRICT'S EXTENDED HIGH SCHOOL PUPIL ENROLLMENT
23 + (DISTRICT'S PER PUPIL FUNDING DETERMINED PURSUANT TO
24 SECTION 22-54-104 (3) - STATEWIDE BASE PER PUPIL FUNDING) X
25 DISTRICT'S AT-RISK PUPIL ENROLLMENT FOR THE 2024-25 BUDGET
26 YEAR X TWELVE PERCENT
27 + (DISTRICT'S PER PUPIL FUNDING DETERMINED PURSUANT TO

1 SECTION 22-54-104 (3) - STATEWIDE BASE PER PUPIL FUNDING) X
2 DISTRICT'S ENGLISH LANGUAGE LEARNER PUPIL ENROLLMENT FOR
3 THE 2024-25 BUDGET YEAR X EIGHT PERCENT.

4 (C) FOR THE 2024-25 BUDGET YEAR, THE DEPARTMENT OF
5 EDUCATION, IN CONSULTATION WITH LEGISLATIVE COUNCIL STAFF, SHALL
6 CALCULATE FOR EACH DISTRICT THE AMOUNT EQUAL TO THE DISTRICT'S
7 COST OF LIVING FACTOR PLUS THE DISTRICT'S SIZE FACTOR FOR THE
8 2024-25 BUDGET YEAR CALCULATED PURSUANT TO SECTION 22-54-103.5
9 MULTIPLIED BY THE STATEWIDE BASE PER PUPIL FUNDING FOR THE 2024-25
10 BUDGET YEAR MULTIPLIED BY THE DISTRICT'S FUNDED PUPIL COUNT FOR
11 THE 2024-25 BUDGET YEAR EXCLUDING THE DISTRICT'S ONLINE PUPIL
12 ENROLLMENT AND THE DISTRICT'S EXTENDED HIGH SCHOOL PUPIL
13 ENROLLMENT.

14 (D) THE DEPARTMENT OF EDUCATION SHALL COMPARE FOR EACH
15 DISTRICT THE AMOUNTS CALCULATED PURSUANT TO SUBSECTIONS
16 (3)(b)(VI)(B) AND (3)(b)(VI)(C) OF THIS SECTION. IF THE AMOUNT
17 CALCULATED PURSUANT TO SUBSECTION (3)(b)(VI)(C) OF THIS SECTION
18 IS LESS THAN THE AMOUNT CALCULATED PURSUANT TO SUBSECTION
19 (3)(b)(VI)(B) OF THIS SECTION, THE DEPARTMENT OF EDUCATION SHALL
20 DETERMINE THE DOLLAR AMOUNT DIFFERENCE BETWEEN THE AMOUNTS
21 CALCULATED PURSUANT TO SUBSECTIONS (3)(b)(VI)(B) AND
22 (3)(b)(VI)(C) OF THIS SECTION DIVIDE THAT DOLLAR AMOUNT DIFFERENCE
23 BY THE DISTRICT'S TOTAL PROGRAM FOR THE 2024-25 BUDGET YEAR AND
24 ADD THAT PERCENTAGE TO THE DISTRICT'S MILL LEVY OVERRIDE CAP FOR
25 THE 2023-24 BUDGET YEAR.

26 (E) THE DEPARTMENT OF EDUCATION SHALL MAKE
27 DETERMINATIONS PURSUANT TO SUBSECTIONS (3)(b)(VI)(B),

1 (3)(b)(VI)(C), AND (3)(b)(VI)(D) OF THIS SECTION AFTER IT MAKES
2 MID-YEAR REVISIONS TO REPLACE PROJECTIONS WITH ACTUAL FIGURES
3 WHEN DETERMINING EACH DISTRICT'S TOTAL PROGRAM FOR THE 2024-25
4 BUDGET YEAR.

5 (F) ON OR AFTER JULY 1, 2030, A DISTRICT SHALL NOT SUBMIT A
6 QUESTION TO THE ELIGIBLE ELECTORS OF THE DISTRICT PURSUANT TO THIS
7 SUBSECTION (3)(b)(VI).

8 (5) As used in this section, unless the context otherwise requires:

9 (b) "Total program", on and after July 1, 2023, means a district's
10 or small rural district's total program ~~calculated pursuant to section~~
11 ~~22-54-104 (2), before application of the budget stabilization factor~~
12 ~~pursuant to section 22-54-104 (5)(g)~~ plus the amount the district or small
13 rural district receives for students enrolled through the Colorado universal
14 preschool program pursuant to part 2 of article 4 of title 26.5.

15 **SECTION 22.** In Colorado Revised Statutes, 22-54-108.5,
16 **amend** (1)(a), (1)(b), and (1)(e) as follows:

17 **22-54-108.5. Authorization of additional local revenues for**
18 **full-day kindergarten - definitions.** (1) (a) Notwithstanding any law to
19 the contrary, effective July 1, 2007, any district that chooses to raise and
20 expend local property tax revenues in excess of the district's total
21 program, ~~as determined in accordance with section 22-54-104,~~ and in
22 addition to any property tax revenues levied pursuant to sections
23 22-54-107 and 22-54-108, may submit the question of whether the district
24 should be authorized to raise and expend additional local property tax
25 revenues, thereby authorizing an additional levy in excess of the levy
26 authorized under sections 22-54-106, 22-54-107, and 22-54-108, to
27 provide funding for excess full-day kindergarten program costs in the

1 district for the then-current budget year and each budget year thereafter.
2 The question authorized by this ~~paragraph (a)~~ SUBSECTION (1)(a) may also
3 include a question of whether to impose an additional mill levy of a stated
4 amount and limited duration to meet the initial capital construction needs
5 of the district associated with the establishment of a full-day kindergarten
6 program. If a mill levy for capital construction needs associated with the
7 district's full-day kindergarten program is approved for more than one
8 year, the board of education of the district may, without calling an
9 election, decrease the amount or duration of the mill levy in subsequent
10 years. The questions authorized by this ~~paragraph (a)~~ shall SUBSECTION
11 (1)(a) MUST be submitted at an election held in accordance with section
12 20 of article X of the state constitution and title 1. ~~C.R.S.~~

13 (b) Notwithstanding any law to the contrary, effective July 1,
14 2007, upon proper submittal to a district of a valid initiative petition, the
15 district shall submit to the eligible electors of the district the question of
16 whether the district should be authorized to raise and expend additional
17 local property tax revenues in excess of the district's total program, ~~as~~
18 ~~determined in accordance with section 22-54-104~~ and in addition to any
19 property tax revenues levied pursuant to sections 22-54-107 and
20 22-54-108, thereby authorizing an additional levy in excess of the levy
21 authorized under sections 22-54-106, 22-54-107, and 22-54-108, to
22 provide funding for excess full-day kindergarten program costs in the
23 district for the then-current budget year and each budget year thereafter.
24 The question authorized by this ~~paragraph (b)~~ SUBSECTION (1)(b) may
25 also include a question of whether to impose an additional mill levy of a
26 stated amount and limited duration to meet the initial capital construction
27 needs of the district associated with the establishment of a full-day

1 kindergarten program. If a mill levy for capital construction needs
2 associated with the district's full-day kindergarten program is approved
3 for more than one year, the board of education of the district may, without
4 calling an election, decrease the amount or duration of the mill levy in
5 subsequent years. The questions authorized by this ~~paragraph (b) shall~~
6 SUBSECTION (1)(b) MUST be submitted at an election held in accordance
7 with section 20 of article X of the state constitution and title 1. ~~C.R.S.~~ An
8 initiative petition under this ~~paragraph (b) shall~~ SUBSECTION (1)(b) MUST
9 be signed by at least five percent of the eligible electors in the district at
10 the time the petition is filed.

11 (e) Notwithstanding the provisions of section 20 of article X of
12 the state constitution that allow districts to seek voter approval for
13 spending and revenue increases, the provisions of this subsection (1) ~~shall~~
14 limit a district's authority to raise and expend local property tax revenues
15 in excess of the district's total program. ~~as determined in accordance with~~
16 ~~section 22-54-104.~~

17 **SECTION 23.** In Colorado Revised Statutes, 22-54-108.7,
18 **amend** (1)(a) as follows:

19 **22-54-108.7. Authorization of additional local revenues for**
20 **cash funding of capital construction, new technology, existing**
21 **technology upgrade, and maintenance needs - definition.**

22 (1) (a) Notwithstanding any law to the contrary, any district that chooses
23 to raise and expend local property tax revenue in excess of the district's
24 total program, ~~as determined in accordance with section 22-54-104,~~ and
25 in addition to any revenue generated by property tax levied pursuant to
26 sections 22-54-106, 22-54-107, 22-54-107.5, 22-54-108, and
27 22-54-108.5, may submit the question of whether the district should be

1 authorized to raise and expend additional local property tax revenue,
2 thereby authorizing an additional levy in excess of the levy authorized
3 under sections 22-54-106, 22-54-107, and 22-54-108, to provide ongoing
4 cash funding for the capital construction, new technology, existing
5 technology upgrade, and maintenance needs of the district. A question
6 authorized by this ~~paragraph (a)~~ SUBSECTION (1)(a) must be submitted at
7 an election held in accordance with section 20 of article X of the state
8 constitution and title 1. ~~C.R.S.~~

9 **SECTION 24.** In Colorado Revised Statutes, 22-54-122, **amend**
10 (2) as follows:

11 **22-54-122. Small attendance center aid.** (2) (a) A district
12 meeting the eligibility requirements of subsection (1) of this section ~~shall~~
13 ~~be~~ IS eligible to receive aid for each small attendance center as calculated
14 by: Multiplying the pupil enrollment of the small attendance center by an
15 amount equal to thirty-five percent of the difference between the district
16 per pupil funding ~~as calculated pursuant to section 22-54-104~~, and the
17 district per pupil funding, ~~as calculated pursuant to section 22-54-104~~
18 except using the size factor calculated using the funded pupil count of the
19 small attendance center; and then multiplying ~~such~~ THE amount by the
20 percentage determined by dividing the difference between two hundred
21 and the funded pupil count of the small attendance center by two hundred.

22 (b) An institute charter school meeting the eligibility requirements
23 of subsection (1.5) of this section ~~shall be~~ IS eligible to receive aid as a
24 small attendance center as calculated by: Multiplying the pupil enrollment
25 of the institute charter school by an amount equal to thirty-five percent of
26 the difference between the district per pupil funding of the institute
27 charter school's accounting district ~~as calculated pursuant to section~~

1 ~~22-54-104~~ and such THE district per pupil funding, as calculated pursuant
2 to ~~section 22-54-104~~, except using the size factor calculated using the
3 pupil enrollment of the institute charter school, and then multiplying such
4 amount by the percentage determined by dividing the difference between
5 two hundred and the pupil enrollment of the institute charter school by
6 two hundred.

7 **SECTION 25.** In Colorado Revised Statutes, 22-54-129, **amend**
8 (1)(g) as follows:

9 **22-54-129. Facility school funding - legislative declaration -**
10 **definitions.** (1) As used in this section, unless the context otherwise
11 requires:

12 (g) "Statewide base per pupil funding" means the amount annually
13 specified in ~~section 22-54-104 (5)(a)~~ THIS ARTICLE 54.

14 **SECTION 26.** In Colorado Revised Statutes, 19-1-115.5, **amend**
15 (1)(a)(I) as follows:

16 **19-1-115.5. Placement of children out of home - legislative**
17 **declaration.** (1) (a) (I) The general assembly hereby finds that the
18 number of children in out-of-home placement has increased significantly.
19 The general assembly further finds that the facility in which a child is
20 placed out of home is often not located in the same school district as the
21 child's school district of residence. Nevertheless, the general assembly
22 finds that, ~~under the provisions of~~ PURSUANT TO the "Public School
23 Finance Act of ~~1994~~ 2025", article 54 of title 22, ~~C.R.S.~~ children in foster
24 home placement are considered residents of the school district in which
25 the foster home is located. Accordingly, the school district in which the
26 child is placed must accommodate the child and provide the child with the
27 necessary educational services that serve the child's best interests while

1 absorbing the costs associated with such services within the constraints
2 of the school district's existing budget. The general assembly finds that in
3 many circumstances it is not possible to meet the best interests of the
4 child in out-of-home placement and the needs of other children enrolled
5 in the school district within the confines of the district's budget.

6 **SECTION 27.** In Colorado Revised Statutes, 22-1-122, **amend**
7 (6)(b) as follows:

8 **22-1-122. Transportation token program - legislative**
9 **declaration - eligibility - fund.** (6) (b) ~~So long as~~ IF an eligible student
10 is enrolled before the pupil enrollment count day, the parent or legal
11 guardian of an eligible student may choose to enroll the eligible student
12 in and transport the eligible student to a public school in another school
13 district that has available space. ~~Such~~ THE school district shall enroll the
14 eligible student and include the eligible student in the district's pupil
15 enrollment for purposes of the "Public School Finance Act of ~~1994~~ 2025".

16 **SECTION 28.** In Colorado Revised Statutes, 22-2-117, **amend**
17 (1)(b)(I) and (1)(d) as follows:

18 **22-2-117. Additional power - state board - waiver of**
19 **requirements - rules.** (1) (b) The state board shall not waive any of the
20 requirements specified in any of the following statutory provisions:

21 (I) The "Public School Finance Act of ~~1994~~ 2025", article 54 of
22 this ~~title~~ TITLE 22;

23 (d) In addition to any requirements for a waiver application that
24 are specified in this subsection (1), any application submitted by a school
25 district that has a funded pupil count, as ~~defined in section 22-54-103 (7)~~
26 DETERMINED PURSUANT TO ARTICLE 54 OF THIS TITLE 22, of three
27 thousand or more pupils shall demonstrate that ~~such~~ THE application has

1 the consent of a majority of the appropriate accountability committee, a
2 majority of the affected licensed administrators, and a majority of the
3 teachers of the affected school or district.

4 **SECTION 29.** In Colorado Revised Statutes, 22-30-105, **amend**
5 (1) introductory portion and (1)(b) as follows:

6 **22-30-105. Activation of the school district organization**
7 **planning process.** (1) The appointment of a school organization
8 planning committee charged to study school district organization ~~shall~~
9 MUST occur when the commissioner is notified that any of the following
10 conditions exist:

11 (b) A petition committee, as defined in section 22-30-103 (10),
12 presents a petition to the commissioner and to the county clerk and
13 recorder of each county in which the headquarters of a school district that
14 will be affected by the actions of a planning committee are located
15 requesting the appointment of a school organization planning committee.
16 ~~Such~~ THE petition ~~shall~~ MUST contain a statement indicating the school
17 districts ~~to be~~ involved. If only one school district is involved, the petition
18 ~~shall~~ MUST be signed by fifteen percent of that school district's eligible
19 electors. If multiple school districts are involved, the petition ~~shall~~ MUST
20 be signed by fifteen percent of the eligible electors in each involved
21 school district; except that, if the petition requests only consideration of
22 detachment and annexation, the petition ~~shall~~ MUST be signed by
23 twenty-five percent of the eligible electors residing in the area to be
24 detached and annexed. If multiple school districts are involved, the
25 petition does not request consideration of a detachment and annexation,
26 and the pupil enrollment of a school district for purposes of the "Public
27 School Finance Act of ~~1994~~ 2025" is greater than thirty thousand pupils,

1 the petition ~~shall~~ MUST be signed by five percent of the eligible electors
2 in that school district. ~~Such petitions shall be~~ A PETITION IS deemed
3 sufficient by the county clerk and recorder in the county of each involved
4 school district. Only one ~~such~~ petition may be presented to the
5 commissioner and the county clerk and recorder in the county of each
6 involved school district in any three consecutive calendar years.

7 **SECTION 30.** In Colorado Revised Statutes, 22-30-114, **amend**
8 (1)(k) as follows:

9 **22-30-114. Requirements for plan of organization.** (1) The
10 plan of organization must include, but need not be limited to,
11 consideration of the following:

12 (k) If the plan of organization results in the creation of a new
13 school district, a source of operating funds to be used by the new school
14 district prior to receiving the state share of the total district program
15 pursuant to the "Public School Finance Act of ~~1994~~ 2025", article 54 of
16 this ~~title~~ TITLE 22, on July 1 of the new school district's first budget year.

17 **SECTION 31.** In Colorado Revised Statutes, **amend** 22-30-120.5
18 as follows:

19 **22-30-120.5. Effective date for purposes of school finance.**
20 Notwithstanding the provisions of section 22-30-120, for purposes of
21 determining funding ~~under~~ PURSUANT TO the "Public School Finance Act
22 of ~~1994~~ 2025", article 54 of this ~~title~~ TITLE 22, any plan of organization
23 approved at a special school district organization election ~~shall~~ MUST take
24 effect on the next July 1 following certification of the election results.

25 **SECTION 32.** In Colorado Revised Statutes, 22-30-129, **amend**
26 (7) as follows:

27 **22-30-129. Dissolution and annexation - exemptions from the**

1 **school district organization planning process.** (7) The dissolution and
2 annexation of a school district is effective for all purposes on the date
3 specified in the final plan of organization; except that, for purposes of
4 determining funding pursuant to the "Public School Finance Act of ~~1994~~
5 2025", article 54 of this title 22, a final plan of organization approved by
6 the affected local school boards pursuant to this section takes effect on
7 the next July 1 following submission of the map and legal description of
8 the annexing school districts to the commissioner pursuant to subsection
9 (6) of this section. The annexing school districts continue as bodies
10 corporate in the same manner as before approval of the organization plan.

11 **SECTION 33.** In Colorado Revised Statutes, 22-30.5-103,
12 **amend** (6.5) as follows:

13 **22-30.5-103. Definitions.** As used in this part 1, unless the
14 context otherwise requires:

15 (6.5) "Private school" means a primary or secondary educational
16 institution for students in kindergarten through twelfth grade or any
17 portion thereof that may or may not have attained nonprofit status, that
18 does not receive state funding through the "Public School Finance Act of
19 ~~1994~~ 2025", article 54 of this ~~title~~ TITLE 22, and that is supported in whole
20 or in part by tuition payments or private donations.

21 **SECTION 34.** In Colorado Revised Statutes, 22-30.5-104,
22 **amend** (6)(a) and (6)(c)(IV) as follows:

23 **22-30.5-104. Charter school - requirements - authority - rules**
24 **- definitions.** (6) (a) Pursuant to contract, a charter school may operate
25 free from specified school district policies and free from state rules ~~as~~
26 ~~provided in paragraph (b) of this subsection (6)~~ PURSUANT TO
27 SUBSECTION (6)(b) OF THIS SECTION. Pursuant to contract, a local board

1 of education may waive locally imposed school district requirements,
2 without seeking approval of the state board; except that a charter school
3 shall not, by contract or otherwise, operate free of the requirements
4 contained in the "Public School Finance Act of ~~1994~~ 2025", article 54 of
5 this ~~title~~ TITLE 22, the requirements specified in part 4 of article 11 of this
6 ~~title~~ TITLE 22 concerning school accountability committees, or the
7 requirements contained in the "Children's Internet Protection Act", article
8 87 of this ~~title~~ TITLE 22.

9 (c) A school district, on behalf of a charter school, may apply to
10 the state board for a waiver of a state statute or state rule that is not an
11 automatic waiver. Notwithstanding any provision of this subsection (6)
12 to the contrary, the state board may not waive any statute or rule relating
13 to:

14 (IV) The "Public School Finance Act of ~~1994~~ 2025", article 54 of
15 this title 22;

16 **SECTION 35.** In Colorado Revised Statutes, 22-30.5-112,
17 **amend** (1)(a)(II), (2)(a.5)(II), (2)(a.5)(II.5), and (2)(e)(II)(B) as follows:

18 **22-30.5-112. Charter schools - financing - guidelines -**
19 **definitions.** (1) (a) (II) ~~On and after July 1, 2023,~~ For purposes of the
20 "Public School Finance Act of ~~1994~~ 2025", article 54 of this title 22,
21 pupils enrolled in a charter school are included in the pupil enrollment or
22 the online pupil enrollment, whichever is applicable, of the school district
23 that granted its charter. The school district that granted its charter shall
24 report to the department the number of pupils included in the school
25 district's pupil enrollment and the school district's online pupil enrollment
26 that are actually enrolled in each charter school.

27 (2) (a.5) As used in this subsection (2):

1 (II) "District per pupil revenues" means the district's total program
2 as defined in section 22-54-103 (6) for any budget year divided by the
3 district's funded pupil count as ~~defined in section 22-54-103 (7) for said~~
4 DETERMINED BY ARTICLE 54 OF THIS TITLE 22 FOR THE APPLICABLE budget
5 year.

6 (II.5) "District per pupil online funding" means a school district's
7 online funding, as ~~specified in section 22-54-104 (4.5)~~ DETERMINED BY
8 ARTICLE 54 OF THIS TITLE 22, divided by the district's online pupil
9 enrollment for any budget year.

10 (2) (e) (II) (B) Notwithstanding the provisions of subsection
11 (2)(e)(II)(A) of this section, ~~to the contrary~~ if the general assembly
12 amends the "Public School Finance Act of ~~1994~~ 2025", article 54 of this
13 title 22, to count a student enrolled in kindergarten only as a half-day
14 pupil, with or without the addition of supplemental kindergarten
15 enrollment as defined in section 22-54-103 (15) for purposes of
16 calculating the funded pupil count as ~~defined in section 22-54-103 (7)~~
17 DETERMINED BY ARTICLE 54 OF THIS TITLE 22, a charter school may charge
18 the student's parents tuition or a fee for the portion of the school day for
19 which it does not receive funding for the student pursuant to the "Public
20 School Finance Act of ~~1994~~ 2025"; except that the amount of tuition or
21 fee charged ~~shall~~ MUST not exceed the amount of tuition or fee that the
22 charter school charged to attend a full-day kindergarten educational
23 program for the 2018-19 budget year, adjusted for inflation and prorated
24 by the percentage of the school day for which the student is no longer
25 funded by the "Public School Finance Act of ~~1994~~ 2025". As used in this
26 subsection (2)(e)(II)(B), "inflation" means the annual percentage change
27 in the United States department of labor bureau of labor statistics

1 consumer price index for Denver-Aurora-Lakewood for all items paid by
2 all urban consumers, or its applicable successor index.

3 **SECTION 36.** In Colorado Revised Statutes, 22-30.5-112.1,
4 **amend** (1)(b), (1)(g), (1)(i), and (1)(j.2) as follows:

5 **22-30.5-112.1. Charter schools - exclusive jurisdiction districts**
6 **- authorized on or after July 1, 2004 - financing - definitions.** (1) As
7 used in this section, unless the context otherwise requires:

8 (b) "At-risk funding" means the amount of funding determined in
9 accordance with the ~~formulas described in section 22-54-104 (4)~~
10 APPLICABLE AT-RISK FUNDING FORMULA PURSUANT TO ARTICLE 54 OF THIS
11 TITLE 22.

12 (g) "District funded pupil count" ~~shall have the same meaning as~~
13 ~~provided in section 22-54-103 (7)~~ MEANS THE FUNDED PUPIL COUNT
14 DETERMINED PURSUANT TO ARTICLE 54 OF THIS TITLE 22.

15 (i) "District per pupil online funding" means a school district's
16 online funding, ~~as specified in section 22-54-104 (4.5)~~ AS DETERMINED
17 IN ARTICLE 54 OF THIS TITLE 22, divided by the district's online pupil
18 enrollment for any budget year.

19 (j.2) "English language learner funding" means the amount of
20 funding determined in accordance with the ~~formula described in section~~
21 ~~22-54-104 (4.3)~~ APPLICABLE ENGLISH LANGUAGE LEARNER FUNDING
22 FORMULA PURSUANT TO ARTICLE 54 OF THIS TITLE 22.

23 **SECTION 37.** In Colorado Revised Statutes, 22-30.5-507,
24 **amend** (7)(b)(IV) as follows:

25 **22-30.5-507. Institute charter school - requirements -**
26 **authority - rules - definitions.** (7) (b) An institute charter school may
27 apply to the state board, through the institute, for a waiver of state statutes

1 and state rules that are not automatic waivers. The state board may waive
2 state statutory requirements or rules promulgated by the state board;
3 except that the state board may not waive any statute or rule relating to:

4 (IV) The provisions of the "Public School Finance Act of ~~1994~~
5 2025", article 54 of this title 22;

6 **SECTION 38.** In Colorado Revised Statutes, 22-30.5-513,
7 **amend** (1)(c), (1)(d.2), (1)(e), (1)(g), (2)(e)(II), and (3)(b) as follows:

8 **22-30.5-513. Institute charter schools - funding - at-risk**
9 **supplemental aid - legislative declaration - definitions.** (1) As used in
10 this section, unless the context otherwise requires:

11 (c) "Accounting district's at-risk funding" means the amount of
12 funding for at-risk pupils in the accounting district determined in
13 accordance with the ~~formulas~~ APPLICABLE AT-RISK FUNDING FORMULA
14 described in ~~section 22-54-104 (4)~~ PURSUANT TO ARTICLE 54 OF THIS
15 TITLE 22.

16 (d.2) "Accounting district's English language learner funding"
17 means the amount of funding for English language learner pupils in the
18 accounting district determined in accordance with the APPLICABLE
19 ENGLISH LANGUAGE LEARNER FUNDING formula described in ~~section~~
20 ~~22-54-104 (4.3)~~ PURSUANT TO ARTICLE 54 OF THIS TITLE 22.

21 (e) "Accounting district's funded pupil count" ~~shall have the same~~
22 ~~meaning as the term "district funded pupil count" defined in section~~
23 ~~22-54-103 (7)~~ MEANS THE FUNDED PUPIL COUNT DETERMINED PURSUANT
24 TO ARTICLE 54 OF THIS TITLE 22.

25 (g) "Accounting district's per pupil online funding" means THE
26 online funding ~~as specified in section 22-54-104 (4.5)~~, FORMULA
27 DESCRIBED PURSUANT TO ARTICLE 54 OF THIS TITLE 22 for any budget year

1 divided by the online pupil enrollment.

2 (2) (e) (II) Notwithstanding the provisions of subsection (2)(e)(I)
3 of this section to the contrary, if the general assembly amends the "Public
4 School Finance Act of ~~1994~~ 2025", article 54 of this title 22, to count a
5 student enrolled in kindergarten only as a half-day pupil, with or without
6 the addition of supplemental kindergarten enrollment as defined in
7 section 22-54-103 (15) for purposes of calculating the funded pupil count
8 as ~~defined in section 22-54-103 (7)~~ DETERMINED PURSUANT TO ARTICLE
9 54 OF THIS TITLE 22, an institute charter school may charge the student's
10 parents tuition or a fee for the portion of the school day for which it does
11 not receive funding for the student pursuant to the "Public School Finance
12 Act of ~~1994~~ 2025"; except that the amount of tuition or fee charged shall
13 MUST not exceed the amount of tuition or fee that the institute charter
14 school charged to attend a full-day kindergarten educational program for
15 the 2018-19 budget year, adjusted for inflation and prorated by the
16 percentage of the school day for which the student is no longer funded by
17 the "Public School Finance Act of ~~1994~~ 2025". As used in this subsection
18 (2)(e)(II), "inflation" means the annual percentage change in the United
19 States department of labor bureau of labor statistics consumer price index
20 for Denver-Aurora-Lakewood for all items paid by all urban consumers,
21 or its applicable successor index.

22 (3) (b) For purposes of the "Public School Finance Act of ~~1994~~
23 2025", article 54 of this ~~title~~ TITLE 22, the department shall add the pupils
24 enrolled in an institute charter school to the funded pupil count and the
25 online pupil enrollment of the institute charter school's accounting
26 district.

27 **SECTION 39.** In Colorado Revised Statutes, 22-30.5-513.1,

1 **amend** (2)(b) as follows:

2 **22-30.5-513.1. Mill levy equalization - fund created -**
3 **legislative declaration - definitions.** (2) (b) The institute shall annually
4 distribute the money appropriated or transferred to the fund to the
5 institute charter schools on an equal per-pupil basis; except that, in any
6 budget year, an institute charter school ~~shall~~ MUST not receive a per pupil
7 amount that is greater than the total amount of additional mill levy
8 revenue, as defined in section 22-32-108.5, that the accounting district for
9 the institute charter school is authorized to collect, divided by the funded
10 pupil count, as ~~defined in section 22-54-103~~ DETERMINED PURSUANT TO
11 ARTICLE 54 OF THIS TITLE 22, of the accounting district for the applicable
12 budget year. The money distributed pursuant to this section is in addition
13 to money distributed to institute charter schools pursuant to section
14 22-30.5-513. The institute has continuous spending authority over all
15 interest and income in the fund.

16 **SECTION 40.** In Colorado Revised Statutes, 22-30.7-107,
17 **amend** (2) introductory portion and (2)(b) as follows:

18 **22-30.7-107. Funding.** (2) ~~For the 2008-09 budget year, and for~~
19 ~~each budget year thereafter,~~ For purposes of determining total program
20 funding pursuant to article 54 of this ~~title~~ TITLE 22:

21 (b) (I) A school district that is providing a multi-district online
22 school, or a school district in which a district charter school is providing
23 a multi-district online school, shall include each student who is enrolled
24 in the multi-district online school as of the pupil enrollment count day of
25 the applicable budget year in the school district's online pupil enrollment
26 for the applicable budget year and ~~shall~~ MUST receive online funding as
27 specified in ~~section 22-54-104 (4.5)~~ ARTICLE 54 OF THIS TITLE 22.

1 (II) An institute charter school that is providing a multi-district
2 online school shall include each student who is enrolled in the
3 multi-district online school as of the pupil enrollment count day of the
4 applicable budget year in the institute charter school's online enrollment
5 for the applicable budget year and shall MUST receive online funding as
6 specified in ~~section 22-54-104 (4.5)~~ ARTICLE 54 OF THIS TITLE 22.

7 **SECTION 41.** In Colorado Revised Statutes, 22-32-108.5,
8 **amend** (2)(g) as follows:

9 **22-32-108.5. Board of education - distribution of additional**
10 **mill levy revenue - legislative declaration - definitions.** (2) As used in
11 this section, unless the context otherwise requires:

12 (g) "Per pupil mill levy share" means an amount equal to the total
13 amount of additional mill levy revenue that a participating school district
14 collects for a budget year divided by the school district's funded pupil
15 count, as ~~defined in section 22-54-103~~ DETERMINED PURSUANT TO
16 ARTICLE 54 OF THIS TITLE 22, for that budget year.

17 **SECTION 42.** In Colorado Revised Statutes, 22-32-119, **amend**
18 (1)(b) as follows:

19 **22-32-119. Kindergartens - definition.** (1)(b) Notwithstanding
20 the provisions of subsection (1)(a) of this section to the contrary, if the
21 general assembly amends the "Public School Finance Act of ~~1994~~ 2025",
22 article 54 of this title 22, to count a student enrolled in kindergarten only
23 as a half-day pupil, with or without the addition of supplemental
24 kindergarten enrollment as defined in section 22-54-103 (15) for purposes
25 of calculating the funded pupil count as ~~defined in section 22-54-103 (7)~~
26 DETERMINED PURSUANT TO ARTICLE 54 OF THIS TITLE 22, a school district
27 may charge the student's parents tuition or a fee for the portion of the

1 school day for which it does not receive funding for the student pursuant
2 to the "Public School Finance Act of ~~1994~~ 2025"; except that the amount
3 of tuition or fee charged ~~shall~~ MUST not exceed the amount of tuition or
4 fee that the school district charged to attend a full-day kindergarten
5 educational program for the 2018-19 budget year, adjusted for inflation
6 and prorated by the percentage of the school day for which the student is
7 no longer funded by the "Public School Finance Act of ~~1994~~ 2025". As
8 used in this subsection (1)(b), "inflation" means the annual percentage
9 change in the United States department of labor bureau of labor statistics
10 consumer price index for Denver-Aurora-Lakewood for all items paid by
11 all urban consumers, or its applicable successor index.

12 **SECTION 43.** In Colorado Revised Statutes, 22-32-141, **amend**
13 (4)(a) as follows:

14 **22-32-141. Student awaiting trial as adult - educational**
15 **services - definitions.** (4) (a) In any budget year in which a school
16 district is providing educational services to a juvenile pursuant to this
17 section on the pupil enrollment count day of ~~said~~ THE budget year, the
18 school district may include the juvenile in its pupil enrollment, as defined
19 in section 22-54-103 (10), for purposes of determining the school
20 district's total program funding under the "Public School Finance Act of
21 ~~1994~~ 2025", article 54 of this ~~title~~ TITLE 22.

22 **SECTION 44.** In Colorado Revised Statutes, 22-32.5-108,
23 **amend** (3)(a) as follows:

24 **22-32.5-108. District of innovation - waiver of statutory and**
25 **regulatory requirements.** (3) Designation as a district of innovation
26 ~~shall~~ MUST not affect a school district's:

27 (a) Total program funding calculated pursuant to the "Public

1 School Finance Act of ~~1994~~ 2025", article 54 of this ~~title~~ TITLE 22; or
2 **SECTION 45.** In Colorado Revised Statutes, 22-33-104.5,
3 **amend** (6)(a) as follows:
4 **22-33-104.5. Home-based education - guidelines - legislative**
5 **declaration - definitions.** (6) (a) If a child is participating in a nonpublic
6 home-based educational program but also attending a public school for
7 a portion of the school day, the school district of the public school ~~shall~~
8 ~~be entitled to~~ MAY count ~~such~~ THE child in accordance with the provisions
9 of section 22-54-103 (10) for purposes of determining pupil enrollment
10 ~~under~~ PURSUANT TO the "Public School Finance Act of ~~1994~~ 2025",
11 article 54 of this ~~title~~ TITLE 22.

12 **SECTION 46.** In Colorado Revised Statutes, 22-35-105, **amend**
13 (2) introductory portion and (2)(a) as follows:

14 **22-35-105. Financial provisions - payment of tuition.** (2) If a
15 qualified student concurrently enrolls in a course offered by an institution
16 of higher education, the institution ~~shall be~~ IS responsible for course
17 content, placement of the student in the course, and the quality of
18 instruction. In addition, because the qualified student is receiving
19 academic credit at ~~his or her~~ THE QUALIFIED STUDENT'S local education
20 provider for the course pursuant to section 22-35-104 (5):

21 (a) The qualified student ~~shall be~~ IS included in the funded pupil
22 count of ~~his or her~~ THE STUDENT'S school district or, in the case of a
23 student enrolled in an institute charter school, of the school's accounting
24 district, as determined pursuant to ~~the provisions of section 22-54-103 (7)~~
25 ARTICLE 54 OF THIS TITLE 22; and

26 **SECTION 47.** In Colorado Revised Statutes, 22-35-108, **amend**
27 (3) as follows:

1 **22-35-108. Accelerating students through concurrent**
2 **enrollment program - objectives - non-tuition expenses - rules.** (3) A
3 local education provider may include each qualified student whom the
4 local education provider designates to participate in the ASCENT
5 program pursuant to this section in the district's funded pupil count, or,
6 in the case of a qualified student enrolled in an institute charter school, in
7 the funded pupil count of the school's accounting district, as ~~provided in~~
8 ~~section 22-54-103 (7)~~ DETERMINED PURSUANT TO ARTICLE 54 OF THIS
9 TITLE 22.

10 **SECTION 48.** In Colorado Revised Statutes, 22-35-108.5,
11 **amend** (3)(a) and (3)(b) as follows:

12 **22-35-108.5. Teacher recruitment education and preparation**
13 **(TREP) program - objectives - selection criteria - rules.** (3) (a) The
14 local education provider that enrolls a qualified student who is designated
15 by the department as a TREP program participant may include the student
16 in the school district's funded pupil count, or, in the case of a student
17 enrolled in an institute charter school, in the funded pupil count of the
18 institute charter school's accounting district as ~~provided in section~~
19 ~~22-54-103 (7)~~ DETERMINED PURSUANT TO ARTICLE 54 OF THIS TITLE 22.

20 (b) A local education provider that receives extended high school
21 funding, as described in ~~section 22-54-104 (4.7)~~ ARTICLE 54 OF THIS TITLE
22 22, in a budget year for program participants may expend the funding on
23 behalf of TREP program participants who enroll in an institution of
24 higher education during that budget year and on behalf of the TREP
25 program participants who, by May 1 of that budget year, are admitted to
26 an institution of higher education to participate in the TREP program
27 during the next budget year.

1 **SECTION 49.** In Colorado Revised Statutes, 22-35-111, **amend**
2 (2) as follows:

3 **22-35-111. Rules.** (2) ~~By July 1, 2020,~~ The state board shall
4 adopt rules to specify the number of postsecondary credits in which a
5 qualified student must be concurrently enrolled to qualify for full-time
6 membership for purposes of the "Public School Finance Act of ~~1994~~
7 2025", article 54 of this title 22.

8 **SECTION 50.** In Colorado Revised Statutes, 22-35.3-102,
9 **amend** (8) as follows:

10 **22-35.3-102. Definitions.** As used in this article 35.3, unless the
11 context otherwise requires:

12 (8) "Funded pupil count" ~~has the same meaning as provided in~~
13 ~~section 22-54-103 (7)~~ MEANS THE FUNDED PUPIL COUNT AS DETERMINED
14 PURSUANT TO ARTICLE 54 OF THIS TITLE 22.

15 **SECTION 51.** In Colorado Revised Statutes, 22-35.3-104,
16 **amend** (1)(a) as follows:

17 **22-35.3-104. P-tech schools - funding.** (1) (a) To calculate
18 district total program pursuant to ~~section 22-54-104~~ ARTICLE 54 OF THIS
19 TITLE 22, a school district that is approved to operate a p-tech school
20 pursuant to section 22-35.3-103, including a p-tech school that is a district
21 charter school, may include the students who are enrolled in grades nine
22 through twelve in the p-tech school in the school district's pupil
23 enrollment, as defined in section 22-54-103 (10), and may include the
24 students who are enrolled in grades thirteen and fourteen in the p-tech
25 school in the school district's district extended high school pupil
26 enrollment.

27 **SECTION 52.** In Colorado Revised Statutes, 22-35.6-103,

1 **amend** (1) as follows:

2 **22-35.6-103. High school innovative learning pilot program -**
3 **created - rules.** (1) There is created in the department the high school
4 innovative learning pilot program to authorize full-time funding for
5 students enrolled in grades nine through twelve in high schools operated
6 by selected local education providers to enable the local education
7 providers to provide innovative learning opportunities for high school
8 students to support them in successful transitions from high school to
9 postsecondary education or the workforce. The department shall
10 administer the pilot program by reviewing applications and selecting the
11 local education providers that propose an innovative learning plan that
12 meets the requirements specified in section 22-35.6-104 and is designed
13 to ensure that students enrolled in grades nine through twelve may
14 participate in innovative learning opportunities before graduation. A local
15 education provider that is selected to participate in the pilot program is
16 authorized to count students who are enrolled in grades nine through
17 twelve and are participating in innovative learning opportunities as
18 full-time pupils for purposes of the "Public School Finance Act of ~~1994~~
19 2025", article 54 of this title 22, regardless of the actual number of
20 teacher-pupil instruction hours and teacher-pupil contact hours for each
21 pupil.

22 **SECTION 53.** In Colorado Revised Statutes, 22-40-102, **amend**
23 (1.7)(a) and (6)(a) as follows:

24 **22-40-102. Certification - tax revenues - repeal.** (1.7) (a) The
25 board of education of any school district, at the regular biennial election
26 for school district directors or on the dates authorized by section
27 22-54-108 for elections for additional local property tax revenues under

1 the "Public School Finance Act of ~~1994~~ 2025" shall submit to the eligible
2 electors of the district the question of whether to impose a mill levy for
3 the payment of excess transportation costs. If a majority of the votes cast
4 at ~~any such~~ THE election are in favor of the question, an additional mill
5 levy ~~shall be~~ IS levied each year, and revenues received ~~therefrom shall~~
6 MUST be deposited into the transportation fund of the district created in
7 section 22-45-103 (1)(f).

8 (6) (a) Each school district, with ~~such~~ assistance as may be
9 required from the department of education, shall inform the county
10 treasurer for each county within the district's boundaries no later than
11 December 15 of each year of ~~said~~ THE district's general fund mill levy in
12 the absence of funds estimated to be received by ~~said~~ THE district
13 pursuant to the "Public School Finance Act of ~~1994~~ 2025", article 54 of
14 this title 22, and the estimated funds to be received for the general fund
15 of the district from the state.

16 **SECTION 54.** In Colorado Revised Statutes, 22-43.7-201,
17 **amend** (4)(a)(II)(A) as follows:

18 **22-43.7-201. Full-day kindergarten facility capital**
19 **construction fund - creation - grants - definitions.** (4) (a) As used in
20 this subsection (4), unless the context otherwise requires:

21 (II) "Equitable adjustment factor" means, with respect to both an
22 applicant and a potential applicant that does not actually apply for a grant
23 as authorized by this subsection (4), the sum of the applicant's:

24 (A) Size factor, as determined pursuant to ~~section 22-54-104~~
25 ~~(5)(b)(1.5)~~ ARTICLE 54 OF THIS TITLE 22;

26 **SECTION 55.** In Colorado Revised Statutes, **amend** 22-52-107
27 as follows:

1 **22-52-107. Funding of second chance program.** ~~It is the intent~~
2 ~~of the general assembly that, after the initial appropriation made to the~~
3 ~~department of education for the fiscal year beginning July 1, 1985, The~~
4 responsibilities and duties specified in this article shall MUST be
5 performed by the department of education and the participating school
6 districts through the funding available pursuant to the "Public School
7 Finance Act of ~~1994~~ 2025", article 54 of this ~~title~~ TITLE 22.

8 **SECTION 56.** In Colorado Revised Statutes, 22-55-102, **amend**
9 (14) and (18) as follows:

10 **22-55-102. Definitions.** As used in this article 55, unless the
11 context otherwise requires:

12 (14) "Statewide base per pupil funding" means the amount
13 specified for each budget year in ~~section 22-54-104 (5)(a)~~ ARTICLE 54 OF
14 THIS TITLE 22.

15 (18) "Total program" or "total program education funding" means
16 a district's total program as determined pursuant to ~~section 22-54-104 (1)~~
17 ARTICLE 54 OF THIS TITLE 22.

18 **SECTION 57.** In Colorado Revised Statutes, 22-55-104, **amend**
19 (3) introductory portion as follows:

20 **22-55-104. Procedures relating to state education fund**
21 **revenue estimates - legislative declaration.** (3) ~~By February 1, 2002,~~
22 ~~and by each February 1 thereafter,~~ ON OR BEFORE EACH FEBRUARY 1, the
23 ~~staff of the~~ legislative council STAFF OF THE GENERAL ASSEMBLY, in
24 consultation with the state auditor, the office of state planning and
25 budgeting, the state treasurer, the department of education, and the joint
26 budget committee, shall cause to be conducted a review of the model used
27 to forecast revenues in and expenditures from the fund and the spending

1 requirements of the "Public School Finance Act of ~~1994~~ 2025", article 54
2 of this ~~title~~ TITLE 22. Copies of the review ~~shall~~ MUST promptly be
3 transmitted to the joint budget committee, and the office of state planning
4 and budgeting, and the education committees of the senate and the house
5 of representatives. The review ~~shall~~ MUST include, but need not be limited
6 to, the following:

7 **SECTION 58.** In Colorado Revised Statutes, 22-55-106, **amend**
8 (2) as follows:

9 **22-55-106. Statewide base per pupil funding - increases.**

10 (2) The general assembly may annually appropriate ~~moneys~~ MONEY in
11 the state education fund, the general fund, any other state fund, or some
12 combination thereof, as necessary in the sole discretion of the general
13 assembly, to satisfy the requirements of subsection (1) of this section, and
14 ~~such moneys shall~~ THE MONEY MUST be distributed to public school
15 districts and the state charter school institute in accordance with the
16 provisions of the "Public School Finance Act of ~~1994~~ 2025", article 54 of
17 this ~~title~~ TITLE 22.

18 **SECTION 59.** In Colorado Revised Statutes, 24-77-104.5,
19 **amend** (3)(a)(I) as follows:

20 **24-77-104.5. General fund exempt account - referendum C**
21 **money - specification of uses for health care and education -**

22 **definitions.** (3) (a) Funding for preschool through twelfth grade
23 education, as used in ~~subparagraph (II) of paragraph (b) of subsection (1)~~
24 SUBSECTION (1)(b)(II) of this section, ~~shall be~~ IS limited to funding for:

25 (I) Per-pupil funding for preschool through twelfth grade
26 education through the "Public School Finance Act of ~~1994~~ 2025", article
27 54 of title 22, ~~C.R.S.~~ or any successor act;

1 **SECTION 60.** In Colorado Revised Statutes, 25.5-10-206,
2 **amend as it will become effective July 1, 2024, (7)(b) as follows:**

3 **25.5-10-206. Authorized long-term services and supports -**
4 **conditions of funding - purchase of services and supports - adult**
5 **protective services data system check - boards of county**
6 **commissioners - appropriation.** (7) (b) Each school district shall pay
7 to the case management agency purchasing programs attended by a
8 student with an intellectual and developmental disability, who is
9 domiciled in the school district and may be counted in the district's pupil
10 enrollment, an amount at least equal to the district's per pupil revenues as
11 determined pursuant to the "Public School Finance Act of ~~1994~~ 2025",
12 article 54 of title 22. This subsection (7) applies to students who are less
13 than twenty-two years of age.

14 **SECTION 61.** In Colorado Revised Statutes, 26.5-4-202, **amend**
15 **(2)(a)(I) as follows:**

16 **26.5-4-202. Legislative declaration.** (2) (a) The general
17 assembly further finds and declares that:

18 (I) In 2000, the voters approved section 17 of article IX of the
19 state constitution, which requires the general assembly to annually
20 increase, by at least the rate of inflation, the statewide base per pupil
21 funding, as defined by the "~~Public School Finance Act of 1994~~", article
22 54 of title 22, for public education from preschool through twelfth grade;

23 **SECTION 62.** In Colorado Revised Statutes, 26.5-4-208, **amend**
24 **(6)(b) as follows:**

25 **26.5-4-208. Preschool provider funding - per-child rates - local**
26 **contribution - distribution and use of money - definitions - repeal.**

27 (6) As used in this section, unless the context otherwise requires:

1 (b) "Funded pupil count" ~~has the same meaning as provided in~~
2 ~~section 22-54-103~~ MEANS THE FUNDED PUPIL COUNT AS DETERMINED
3 PURSUANT TO ARTICLE 54 OF TITLE 22.

4 **SECTION 63.** In Colorado Revised Statutes, 34-63-102, **amend**
5 (5.4) introductory portion and (5.4)(e)(III) as follows:

6 **34-63-102. Creation of mineral leasing fund - distribution -**
7 **advisory committee - local government permanent fund created -**
8 **transfer of money - definitions.** (5.4) Except as otherwise provided in
9 subsection (5.5) of this section, on and after July 1, 2008, all ~~moneys~~
10 MONEY other than bonus payments, as defined in ~~paragraph (b) of~~
11 ~~subsection (5.3)~~ SUBSECTION (5.3)(b) of this section, credited to the
12 mineral leasing fund created in ~~subparagraph (H) of paragraph (a) of~~
13 ~~subsection (1)~~ SUBSECTION (1)(a)(II) of this section ~~shall~~ MUST be
14 distributed on a quarterly basis for quarters beginning on July 1, October
15 1, January 1, and April 1 of each state fiscal year as follows:

16 (e) (III) The executive director of the department of local affairs
17 shall make the distributions required by ~~subparagraphs (I) and (H) of this~~
18 ~~paragraph (e)~~ SUBSECTIONS (5)(e)(I) AND (5)(e)(II) OF THIS SECTION at the
19 same time as the executive director makes distributions to counties
20 pursuant to ~~paragraph (c) of this subsection (5.4)~~ SUBSECTION (5.4)(c) OF
21 THIS SECTION, and the total amount of the distributions made to all school
22 districts within a single county ~~shall~~ MUST be in proportion to the amount
23 of the ~~moneys~~ MONEY distributed directly to the county pursuant to ~~said~~
24 ~~paragraph (c)~~ SUBSECTION (5.4)(c) OF THIS SECTION. Where more than one
25 school district exists within a county, the distribution to each school
26 district ~~shall~~ MUST be the percentage that the most recent funded pupil
27 count, as determined pursuant to the "Public School Finance Act of 1994

1 2025", article 54 of title 22, ~~C.R.S.~~ for pupils enrolled in the county
2 attributable to that school district bears to the most recent total funded
3 pupil count for all pupils attributable to the county.

4 **SECTION 64.** In Colorado Revised Statutes, 39-5-132, **amend**
5 (5) as follows:

6 **39-5-132. Assessment and taxation of new construction.**
7 (5) ~~Moneys~~ MONEY received by a school district pursuant to this section
8 ~~shall~~ MUST be deposited in the district's capital reserve fund and ~~shall~~
9 MUST not be included in calculating the amount of revenue ~~which~~ THAT
10 a district is entitled to receive from the property tax levy for the general
11 fund of the district under the "Public School Finance Act of ~~1994~~ 2025",
12 article 54 of title 22. ~~C.R.S.~~

13 **SECTION 65.** In Colorado Revised Statutes, 39-10-103, **amend**
14 (2) as follows:

15 **39-10-103. Tax statement - repeal.** (2) Each tax notice ~~shall~~
16 MUST contain information regarding the actual school district general
17 fund mill levy and the school district general fund mill levy in absence of
18 funds estimated to be received by school districts pursuant to the "Public
19 School Finance Act of ~~1994~~ 2025", article 54 of title 22, and the
20 estimated funds to be received for the general funds of districts from the
21 state.

22 **SECTION 66.** In Colorado Revised Statutes, 39-10-114, **amend**
23 (1)(a)(I)(B) as follows:

24 **39-10-114. Abatement - cancellation of taxes.**
25 (1) (a) (I) (B) The assessor shall certify the proportional amount of the
26 total amount of abatements and refunds granted pursuant to the provisions
27 of this section to the appropriate taxing entities at the same time ~~that~~ AS

1 the certification of valuation for assessment ~~is made~~ pursuant to the
2 ~~provisions of~~ section 39-5-128. Any taxing entity may adjust the amount
3 of its tax levy authorized pursuant to the provisions of section 29-1-301
4 ~~C.R.S.~~ by an additional amount ~~which~~ THAT does not exceed the
5 proportional share of the total amount of abatements and refunds made
6 pursuant to ~~the provisions of~~ this section. After calculating the amount of
7 property tax revenues necessary to satisfy the requirements of the "Public
8 School Finance Act of ~~1994~~ 2025", article 54 of title 22, ~~C.R.S.~~ any
9 school district shall add an amount equal to the proportional share of the
10 total amount of abatements and refunds granted pursuant to the provisions
11 of this section prior to the setting of the mill levy for such school district.
12 Any additional amount added pursuant to the provisions of this subsection
13 (1) ~~shall~~ MUST not be included in the total amount of revenue levied in
14 ~~said~~ THE year for the purposes of computing the limit for the succeeding
15 year pursuant to the provisions of section 29-1-301. ~~C.R.S. Where~~ WHEN
16 a final determination is made granting an abatement or refund pursuant
17 to the provisions of this section, the abatement or refund granted ~~shall~~
18 MUST be payable at such time as determined by the board of county
19 commissioners after consultation with affected taxing entities but no later
20 than upon the payment of property taxes for the property tax year in
21 which ~~said~~ THE final determination was made. For the purposes of this
22 ~~sub-subparagraph (B)~~ SUBSECTION (1)(a)(I)(B), a taxing entity's
23 proportional share of the total amount of abatements and refunds granted
24 ~~shall~~ MUST be based upon the amount of tax levied by a taxing entity on
25 ~~such~~ THE real property in proportion to the total amount of tax levied on
26 ~~such~~ THE real property by such taxing entities.

27 **SECTION 67.** In Colorado Revised Statutes, 43-4-502, **amend**

1 (2) as follows:

2 **43-4-502. Legislative declaration.** (2) It is further the intent of
3 the general assembly that no provision of this part 5 ~~shall affect~~ AFFECTS
4 the FORMER "Public School Finance Act of 1973", article 50 of title 22,
5 ~~C.R.S.~~ the FORMER "Public School Finance Act of 1988", article 53 of
6 title 22, ~~C.R.S.~~ the FORMER "Public School Finance Act of 1994", article
7 54 of title 22, ~~C.R.S.~~ THE "PUBLIC SCHOOL FINANCE ACT OF 2025,
8 ARTICLE 54 OF TITLE 22, or any additional school financing mechanisms
9 adopted by the general assembly.

10 **SECTION 68. Appropriation.** For the 2024-25 state fiscal year,
11 \$184,433 is appropriated to the department of education. This
12 appropriation is from the general fund and is based on an assumption that
13 the division will require an additional 1.8 FTE. To implement this act, the
14 department may use this appropriation for administration related to public
15 school finance.

16 **SECTION 69. Appropriation.** For the 2024-25 state fiscal year,
17 \$11,500,000 is appropriated to the department of education. This
18 appropriation is from the charter school facilities assistance account, an
19 account within the public school capital construction assistance fund,
20 created in section 22-43.7-104 (2)(d), C.R.S. To implement this act, the
21 department may use this appropriation for state aid for charter school
22 facilities.

23 **SECTION 70. Appropriation - adjustments to 2024 long bill.**
24 (1) To implement this act, appropriations made in the annual general
25 appropriation act for the 2024-25 state fiscal year to the department of
26 education are adjusted as follows:

27 (a) The cash funds appropriation from the state public school fund

1 created in section 22-54-114 (1), C.R.S., estimated to be from interest and
2 income earned on the investment of money in the public school fund that
3 is credited to the state public school fund pursuant to section 22-41-102
4 (3)(h), C.R.S., for the state share of districts' total program funding is
5 decreased by \$5,000,000; and

6 (b) The cash funds appropriation from the state public school fund
7 created in section 22-54-114 (1) C.R.S., from interest and income earned
8 on the investment of money in the public school fund that is credited to
9 the state public school fund pursuant to section 22-41-102 (3)(h), C.R.S.,
10 for at-risk per pupil additional funding is decreased by \$5,000,000.

11 (2) For the 2024-25 state fiscal year, \$10,000,000 is appropriated
12 to the department of education. This appropriation is from the state
13 education fund created in section 17 (4)(a) of article IX of the state
14 constitution. To implement this act, the department may use this
15 appropriation as follows:

16 (a) \$5,000,000 for the state share of districts' total program
17 funding; and

18 (b) \$5,000,000 for at-risk per pupil additional funding.

19 **SECTION 71. Appropriation.** (1) For the 2024-25 state fiscal
20 year, \$32,875 is appropriated to the legislative department. This
21 appropriation is from the general fund. To implement this act, the
22 department may use this appropriation as follows:

23 (a) \$2,359 for use by the general assembly;

24 (b) \$22,047 for use by the legislative council, which amount is
25 based on an assumption that the legislative council will require an
26 additional 0.3 FTE; and

27 (c) \$8,469 for the committee on legal services, which amount is

1 based on an assumption that the committee will require an additional 0.1
2 FTE.

3 **SECTION 72. Safety clause.** The general assembly finds,
4 determines, and declares that this act is necessary for the immediate
5 preservation of the public peace, health, or safety or for appropriations for
6 the support and maintenance of the departments of the state and state
7 institutions.