Joint Budget Committee

Staff Budget Briefing
FY 2027-28

Department of Education
Programs *other than* School Finance & Categorical Programs

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Additional Resources

To find the online version of the briefing document search the General Assembly's website for budget documents (https://content.leg.colorado.gov/content/budget#budget-documents-section).

Overview of Education Programs

Department Overview

The Commissioner of Education, who is appointed by the State Board of Education, is the chief state school officer and executive officer of the Department of Education. The Commissioner and department staff, under the direction of the elected members of the State Board of Education, have the following responsibilities, among others:

- Supporting the State Board in its duty to exercise general supervision over public schools and K-12 educational programs operated by state agencies, including appraising and accrediting public schools, school districts, and the State Charter School Institute (Institute).
- Developing and maintaining state academic standards, and administering the associated statewide assessment program.
- Annually accrediting school districts and the Institute and making education accountability data available to the public.
- Administering the public school finance act and distributing federal and state moneys appropriated or granted to the Department for public schools.
- Administering educator licensure and professional development programs.
- Administering education-related programs, including services for children with special needs, services for English language learners, public school transportation, adult basic education programs, and various state and federal grant programs.
- Supporting the State Board in reviewing requests from school districts for waivers of state laws and regulations and in serving as the appellate body for charter schools.
- Promoting the improvement of library services statewide to ensure equal access to information, including providing library services to persons who reside in state-funded institutions and to persons who are blind and/or physically disabled.
- Maintaining the Colorado virtual library and the state publications library.

The Department also includes three "type 1"[1] agencies:

- A seven-member Board of Trustees that is responsible for managing the Colorado School for the Deaf and the Blind, located in Colorado Springs.
- A nine-member State Charter School Institute Board that is responsible for authorizing and monitoring the operations of "institute charter schools" located within certain school districts.
- A nine-member Public School Capital Construction Assistance Board that is responsible for assessing public school capital construction needs statewide and making recommendations concerning the prioritization and allocation of state financial assistance for school construction projects.

[1] Pursuant to Section 24-1-105 (1), C.R.S., a type 1 agency exercises its prescribed powers and duties independently of the head of the department.

Recent Appropriations

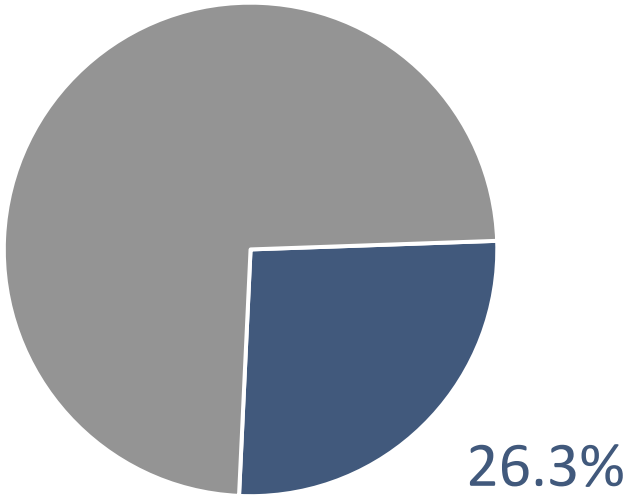
Education: Recent Appropriations

Funding Source	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 [1]
General Fund	$4,705,433,330	$4,526,083,284	$4,669,994,198	$4,713,319,906
Cash Funds	1,719,689,563	2,419,738,393	2,114,235,075	2,298,927,590
Reappropriated Funds	82,257,878	55,424,996	55,914,660	56,873,685
Federal Funds	1,049,944,421	870,229,410	849,259,856	851,090,397
Total Funds	$7,557,325,192	$7,871,476,083	$7,689,403,789	$7,920,211,578
Full Time Equivalent Staff	661.9	742.1	751.4	752.2

[1] Requested appropriation.

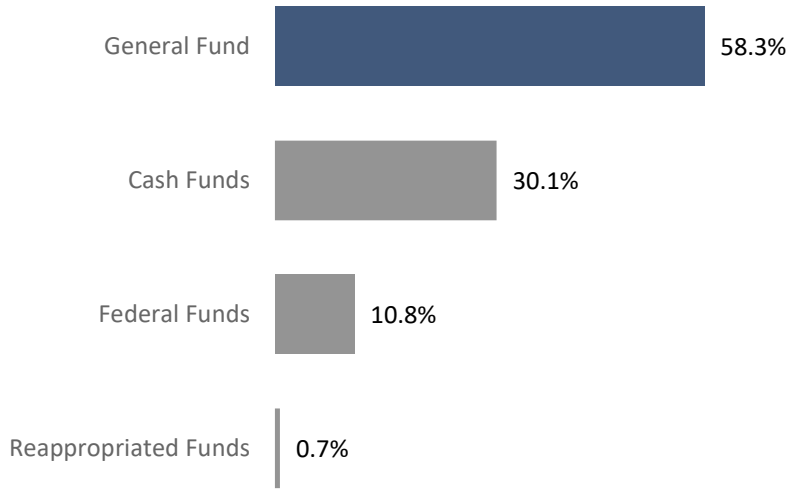
Graphic Overview

Department's Share of Statewide General Fund



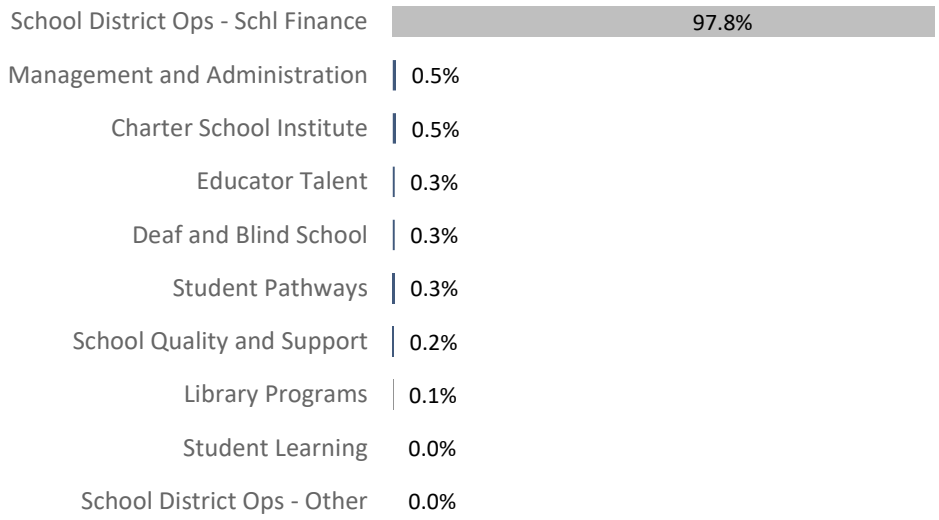
Based on the FY 2026-27 appropriation.

Department Funding Sources



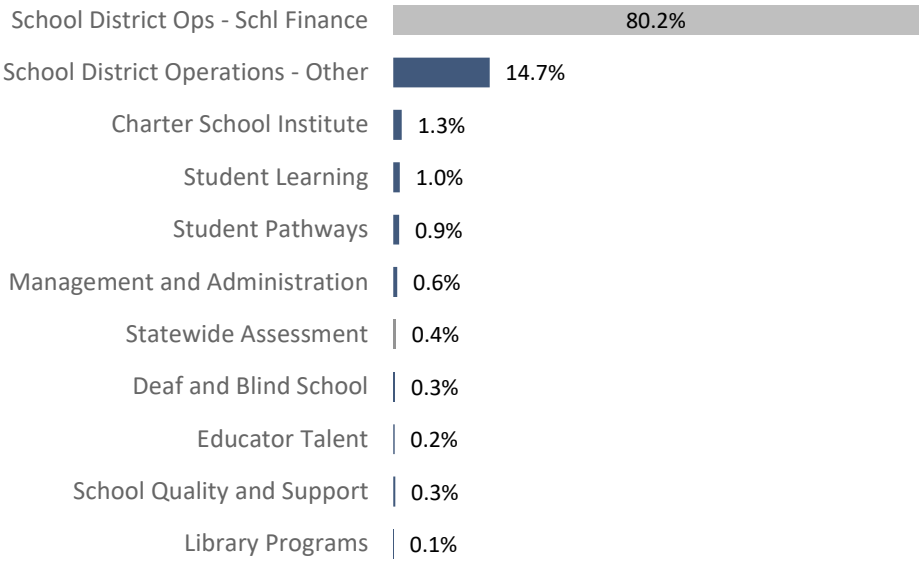
Based on the FY 2026-27 appropriation.

Distribution of General Fund by Division



Based on the FY 2026-27 Appropriation

Distribution of Total Funds by Division



Based on the FY 2026-27 Appropriation

Cash Funds Detail

Department of Education *other than* School Finance & Categoricals
Cash Funds Detail

Fund Name	FY 2026-27 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
State Education Fund	197,134,278	1	Income tax of 0.3%, pursuant to Amendment 23 of 2000	Used throughout Department for eligible activities under Amendment 23
Public School Capital Construction Assistance Fund	185,689,015	1	State Land Board Revenue, Marijuana Excise Taxes, Lottery Proceeds. See additional detail below	Grants to school districts and charter schools for school construction and renovations, including Certificate of Participation (COP) payments to support previous grants. See additional detail below
Healthy School Meals for All CF	184,570,503	1	Cap on income tax deductions for households with income over $300,000 (Props FF of 2022, LL and MM of 2025)	Free breakfasts and lunches for public school students, related grants and administration
Public School Capital Construction Assistance Fund - Local Match	75,000,000	1	Local school district match for COP payments	Local match that contributes to state COP payments for school district and charter school construction and renovations.
Marijuana TAX Cash Fund	18,918,840	2	See Marijuana Tax Policy	Behavioral Healthcare Professional Matching Grant Program and other programs, primarily focused on student wellness
Charter School Facilities Assistance Account	18,821,200	1	Transfer from the Public School Capital Construction Assistance Fund	Formula distributions to eligible charter schools based on enrollment. See additional detail below.
Educator Licensure Cash Fund	5,123,822	3	Fees assessed on applicants for educator licenses	Office of Professional Services in Educator Talent section and related line items in Management and Administration. Continuously appropriated.
Custodial from Department of Law	5,000,000	1, 3	Transfer from the Department of Law from e-cigarette settlement	Vaping-prevention grants
Fees- various	2,110,099		Fees for workshops and programs offered by CDE and fees to the Colorado School for the Deaf and the Blind from school districts, out of state tuition; other programs.	Appropriated Sponsored Programs line item under School District Operations section and Colorado School for the Deaf and the Blind
Gifts, grants, and donations	2,001,376	1	Various	Appropriated Sponsored Programs line item and Library Programs
Institute Charter School Assistance Fund	1,800,000	1	Spill-over from amounts retained by CSI for central administration that are not required for this purpose and are transferred to the Fund.	Appropriated to line item in CSI Section. Enables distribution of funds not needed for central administration or held in reserve (historically $750,000) to CSI schools
State Public School Fund	1,220,000	1	A portion of federal mineral lease (FML) for this appropriation; this fund also receives money from other sources	Supplemental on-line education services

Fund Name	FY 2026-27 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Statewide Longitudinal Data	223,161	1	Transfer from the General Fund	IT Services - development of statewide longitudinal data system
Various CF	276,005		Various	Appropriated Sponsored Programs line item and Library Programs
Total	$697,888,299			

[1] TABOR exempt. This includes fund sources that TABOR exempts such as federal revenue and gifts, sources the voters have exempted such as the State Education Fund, and funds that originate from transfers from other funds that are TABOR exempt such as federal mineral lease revenue, the State Education Fund, marijuana excise revenue, and lottery proceeds, and funds that originate from a source subject to TABOR (such as the General Fund) but that is not counted a second time when transferred to another fund.
[2] Some of the revenue to these funds is TABOR exempt
[3] Continuously appropriated. Amounts shown in Long Bill are for informational purposes only.

Additional detail for select funds

Public School Capital Construction Assistance Fund

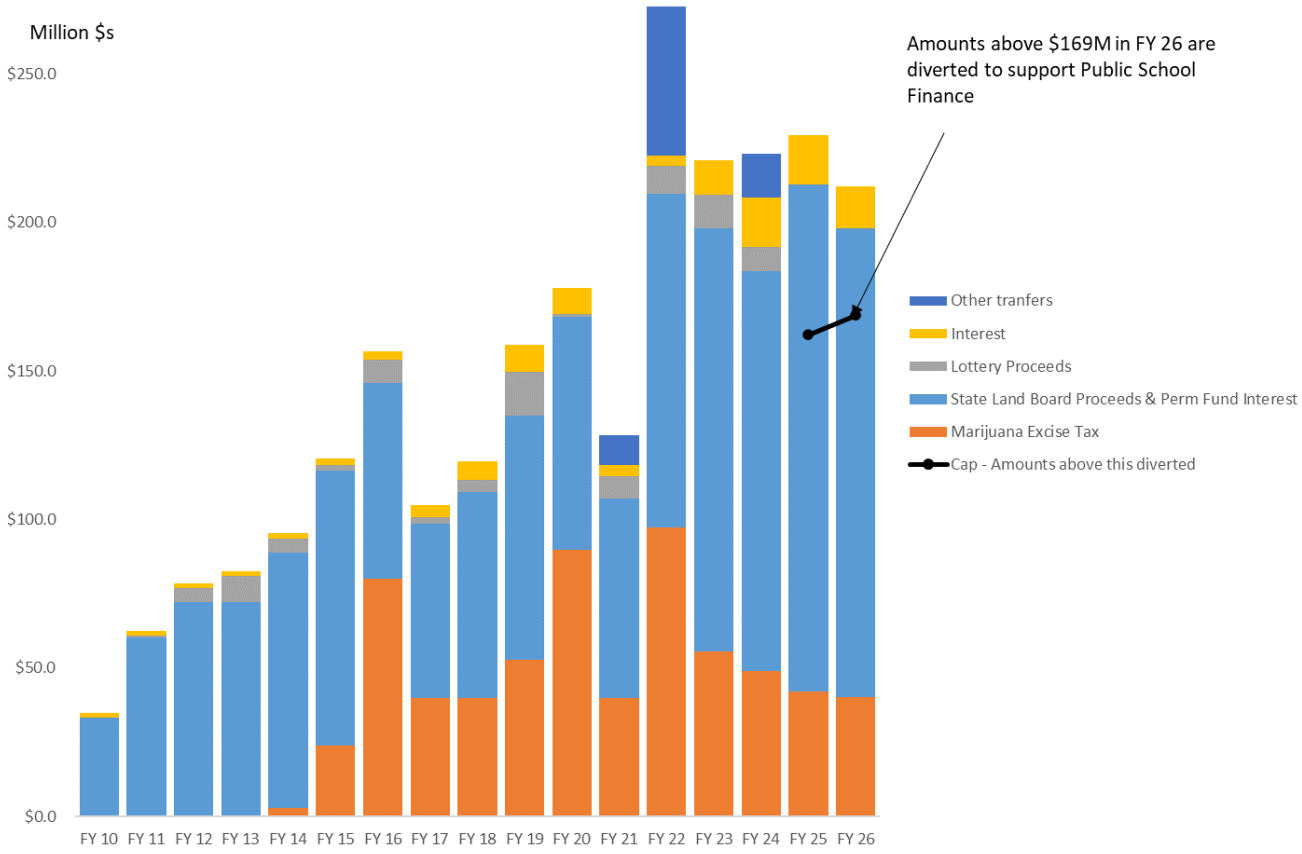
The Public School Capital Construction Assistance Fund, which supports the Building Excellent Schools Today (BEST) program, receives funding from multiple sources. The scale of funding from these sources varies substantially from year to year, since the Fund receives percentages of revenue from income streams that are themselves highly variable. Fund sources include:

- 50 percent of the gross amount of revenues from income and mineral royalties derived from state public school lands, with a guarantee of $40.0 million per year (even if that is more than 50.0 percent of revenues);
- all recreational marijuana excise tax funds based on current law, with a guarantee of the first $40.0 million raised from the recreational marijuana excise tax[2];
- lottery proceeds that could otherwise be transferred to the General Fund;
- interest and investment income earned on the Public School Capital Construction Fund;
- interest earnings on the Permanent Fund;
- other one-time transfers and investments from the General Assembly. This has included transfers from the Marijuana Tax Cash Fund and the State Education Fund, among other sources.

H.B. 25-1320 capped the annual revenue to this fund at $150.0 million per year beginning in FY 2024-25, annually adjusted for inflation, with some revenue exempted from the calculation.[3] Amounts above the cap are deposited to the State Public School Fund, which primarily supports School Finance. In FY 2024-25, the fund retained $162.2 million, with $67.2 million diverted. In FY 2025-26, the fund retained $168.8 million, with $43.2 million diverted.

[2] Section 16(5)(d) of Article VIII of the State Constitution;
[3] If interest and income on the Permanent Fund exceeds investment consultant costs plus $41.0 million, the additional interest income is deposited to the Public School Capital Construction Assistance Fund and not subject to the cap.

Public School Capital Construction Assistance Fund Revenue has grown due to Land Board revenues and Permanent Fund interest, but revenue is now capped

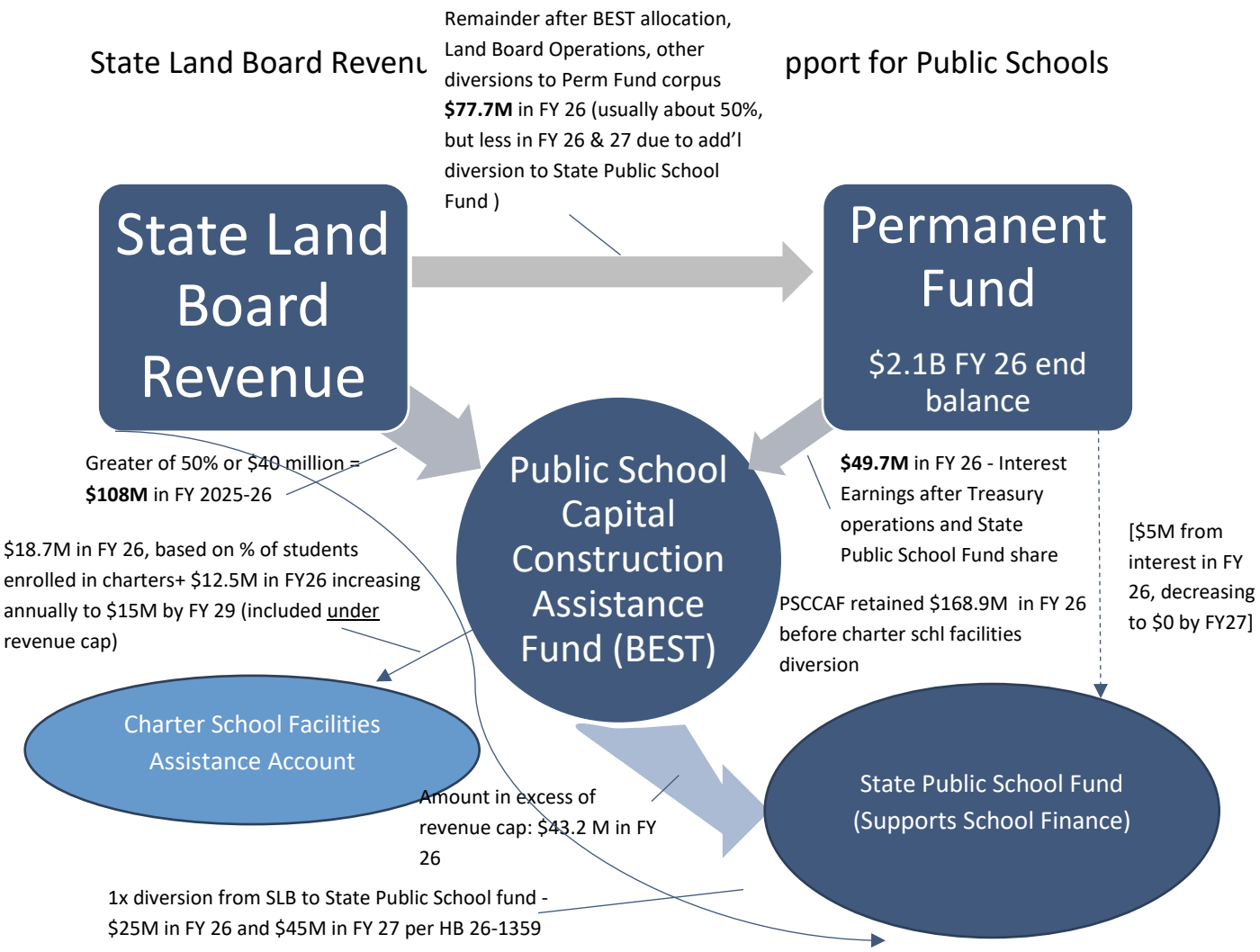


Statute also requires that a portion of the money within the Public School Capital Construction Assistance Fund be transferred to the **Charter School Facilities Assistance Account**. A portion of Marijuana Excise Tax revenue is transferred based on the percentage of students enrolled in charter schools. In addition, H.B. 24-1448 (New School Finance Formula) requires additional annual transfers from the Capital Construction Assistance Fund to the Charter School Facilities Assistance Account ($15M by FY 2028-29). In FY 2025-26 $18.7 million of the money in the Public School Capital Construction Assistance Fund was deposited in the Charter School Facilities Assistance Account.

As reflected above, the majority of money in the Public School Capital Construction Assistance Fund derives from **State Land Board revenue and Permanent Fund interest**. Under Article IX of the State Constitution, public lands provided by the federal government to the State at statehood are held in permanent trust to support public schools. This trust includes two components: the lands held by the State Land Board and the Permanent Fund (the cash portion), which is managed by the Treasurer. Statutory provisions direct half of State Land Board earnings (primarily from oil and gas rents and royalties) to the Public School Capital Construction Assistance Fund. The other half is usually directed to the Permanent Fund, building its corpus.[4] Interest earnings on the Permanent Fund are then also directed to the Public School Capital Construction Assistance Fund. However, since revenue to the Public School Capital Construction Assistance Fund is capped, some of the revenue also goes to the State Public School Fund.

[4] HB 26-1359 diverts $25M in FY 2025-26 and $45M in FY 2026-27 from the State Land Board revenue that would otherwise be deposited to the Permanent Fund to the State Public School Fund to support school finance.

State Land Board Revenu pport for Public Schools



General Factors Driving the Budget

Programs Other Than School Finance & Categorical Programs

The FY 2026-27 budget for the Department of Education totals $7.9 billion including $4.6 billion from the General Fund and $1.6 billion from the State Education Fund.[5] Most of this funding is distributed on a formula basis for school finance and categorical programs and is augmented by local funds which are not reflected in the state budget. Administration, grants, and other special programs--the balance of K-12 education programs--are addressed in this briefing and total $1,491,572,945 in FY 2026-27 of which $298,997,946 is from the General Fund or State Education Fund. A significant share of this section of the budget originates from State Land Board revenue and Marijuana-related taxes.

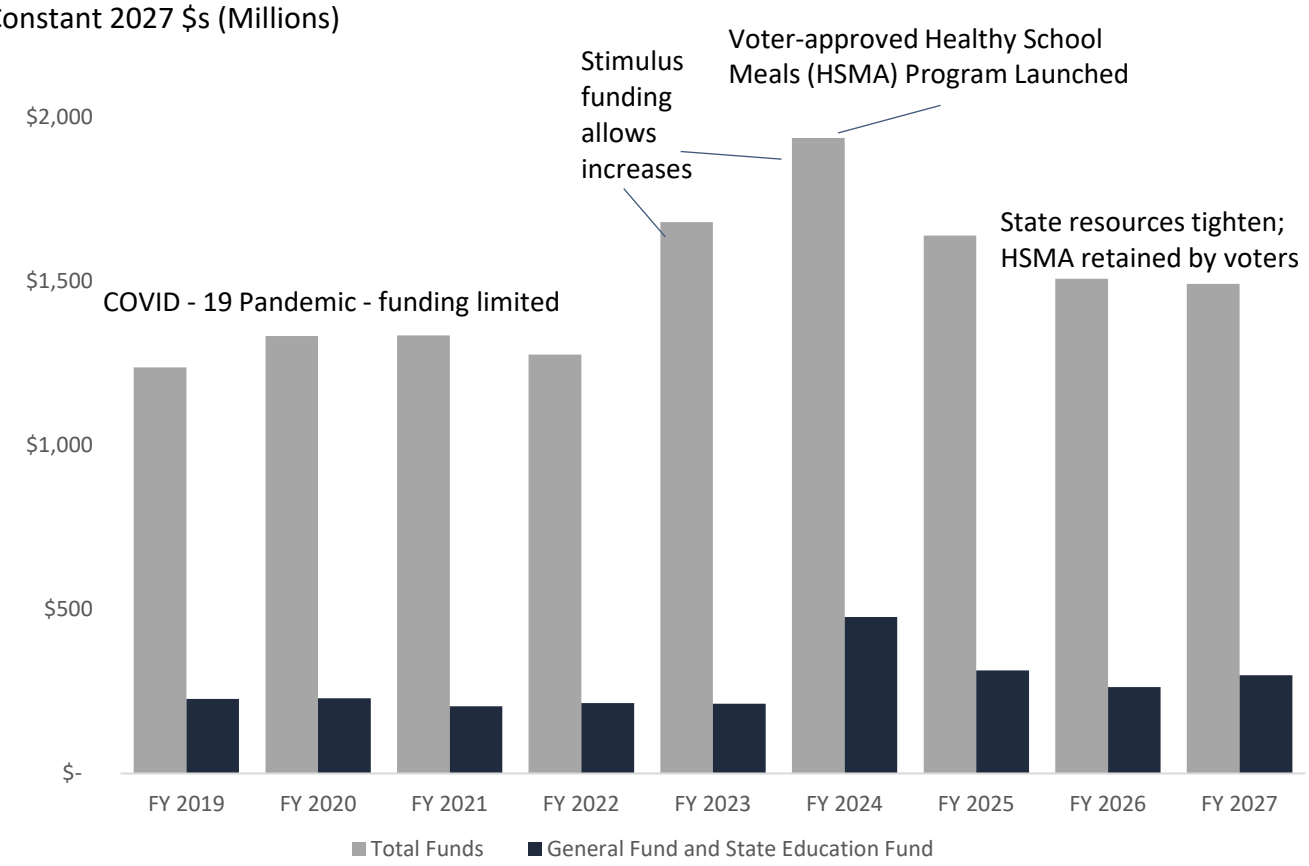
Four factors have driven the funding shown in this section of the budget in recent years:

- Demand for the programs in this section of the budget that change based on caseload, as well as local funding decisions. Most notable of these are the Healthy School Meals for All Program and Charter School Institute Mill Levy Equalization
- Revenue available from dedicated funding sources for public school capital construction (Marijuana Funds and State Land Board revenue) and related legislative decisions
- Other discretionary decisions by the General Assembly
- Informational funds and technical fund source changes

The chart shows the amounts that are appropriated or reflected for informational purposes in the Long Bill and other legislation in the sections of the budget covered in this packet. As shown, both total funding and General Fund/State Education Fund support have grown since FY 2018-19, even after adjusting for inflation, but growth has not been consistent from year to year. Some of the adjustments in recent years are based on the *manner* in which certain funds are shown and may not actually affect program operations or revenue. The discussion below the chart addresses some of the most significant changes that have occurred in the last few years.

[5] The State Education Fund, like the General Fund, derives from general tax revenue. Under the provisions of Amendment 23, adopted in November 2000, the State Education Fund is derived from a tax of one-third of one-percent on taxable income.

Funding for K-12 administration, grants and special programs has increased and decreased based on state budget pressures and discretionary decisions of the General Assembly and voters
Constant 2027 $s (Millions)



Healthy School Meals for All Program

Based on voter approval of a referred measure (Proposition FF of 2022) to add free meals for all public school students, the General Assembly added a General Fund Exempt appropriation for this program of $156.0 million in FY 2023-24. The program and its funding have been adjusted multiple times, based on higher-than-anticipated expenses, efforts by the General Assembly to align revenue and expenditures, and voter approval in 2025 of Propositions LL and MM, which allowed the program to be fully funded, including funding for related grant programs beginning in FY 2026-27. The FY 2026-27 appropriation to the Department includes $184.6 million for school meals, grants, administration, and related nutrition programs supported by the Healthy School Meals for All Program Fund.

Charter School Institute Mill Levy Equalization

Charter School Institute (CSI) Mill Levy Equalization provides supplementary funding to align CSI per pupil funding with the funding at district-authorized schools in the districts where the CSI schools are located. The program has received large funding increases since it was authorized in H.B. 17-1375.

The General Assembly first funded the program with $5.5 million General Fund in FY 2018-19. It increased funding in subsequent years and approved legislation to "fully fund" CSI mill levy equalization beginning in FY 2024-25, resulting in an appropriation of $48.4 million from the General Fund and State Education Fund that

year. The amount required to fund the program under current law has continued to increase, and the current FY 2026-27 appropriation is $56.7 million from the General Fund and State Education Fund. The FY 2026-27 and FY 2027-28 amounts will be adjusted during the 2027 legislative session based on the statutory requirement to fully fund the program.

Revenue for Public School Capital Construction and State Aid for Charter School Facilities

Revenue for Public School Capital Construction and State Aid for Charter School Facilities is driven by decisions of the General Assembly (and votes of Colorado citizens) to direct particular revenue streams to programs that support public school capital construction and facility maintenance--particularly Marijuana Excise Tax and State Land Board Revenue. Revenue to the Public School Capital Construction Assistance Fund, which drives appropriations in this section, increased over 45 percent from FY 2018-19 to FY 2023-24. A revenue cap adopted in 2025 and applied to FY 2024-25 revenue will reduce available revenue going forward. Appropriations to this section for FY 2026-27, *excluding* local match amounts, total $227.7 million, which support payments on Certificates of Participation, cash grants, administrative expenses, and distributions to charter schools.

Other Discretionary Decisions of the General Assembly

Most programs funded in this section of the budget reflect decisions of past and current legislatures to add, expand, and phase-out a wide array of discretionary programs. These programs range from small discretionary grants (e.g., for menstrual products for students) to larger programs that distribute money to schools based on formula or cost-reimbursement models (such as for early literacy programs or facility schools for students with severe needs).

Some recent-year funding decisions are highlighted below. As shown, when the General Assembly still had significant one-time funds available in FY 2023-24, a number of programs were added. Conversely, in FY 2025-26 and FY 2026-27, as the General Assembly faced significant budget limitations, programs were consolidated, reduced, and eliminated.

FY 2023-24

- Added $26.7 million for programs to support math education (almost all one-time funding).
- Added $18.6 million State Education Fund, ongoing, for rate increases and program expansion for facility schools that support students with exceptionally severe or specialized needs. This funding will increase over time based on inflation and caseload.
- Added $5.0 million General Fund (ongoing) for the Career Development Success Program, $5.0 million General Fund (one-time) for adult high school, and $2.0 million General Fund (ongoing) for adult literacy programs.

FY 2024-25

- Added $4.2 million State-Education Fund for one-time funding for student educator stipends (H.B. 24-1290).
- Added $3.5 million General Fund (per year for three years) for the Out-of-School time grant program (H.B. 24-1331).

- Added $3.0 million General Fund (one-time) for professional development for science teachers (H.B. 24-1446).
- Added $1.2 million ongoing for the ninth grade success program (H.B. 24-1282); and
- Added $1.0 million, primarily from the General Fund, for a study of workforce readiness programs (H.B. 24-1364), with additional ongoing costs related to development of a statewide longitudinal data system tracking education and workforce outcomes.

FY 2025-26

- Through S.B. 25-315, the Long Bill, and other legislation, eliminated $9.5 million from the General Fund, State Education Fund, and Marijuana Tax Cash Fund for various programs related to Postsecondary Workforce Readiness as part of an overall restructuring of Postsecondary Workforce Readiness supports.
- Eliminated many other small grant programs. Reductions, including those for postsecondary workforce readiness, totaled $17.4 million from General Fund and cash funds sources.
- Adopted a revenue cap for Public School Capital Construction Assistance Fund of $150M, beginning in FY 2024-25, with spillover directed to the State Public School Fund to support public school finance.

FY 2026-27

- Reduced or eliminated funding for multiple grant programs, including Bullying Prevention ($1.0M - eliminated), School Counselor Corps ($1.0), Behavioral Health Professional Matching ($3.0M), Adult Literacy ($1.0M), HB 23-1231 Academic Accelerator ($5.2M one-time, from prior year appropriation), Local Accountability System Grant ($507K – eliminated), Science Professional Development ($1.5M – one-time, from prior year), Menstrual Hygiene ($100K).
- Modified the Social Studies assessment to generate $300k in savings.
- Phased out the TREP program, providing savings of $853K in FY 27 and $2.9 million in FY 28 (reflected in School Finance section).
- Cuts to READ Act Program administration, evaluation and public outreach ($1.0M in FY 27, with $750K due to making assessments every other year).
- Applied various smaller cuts to administrative appropriations.

Informational funds and technical changes to how funding is shown in the budget

This section of the budget has also been affected in recent years by technical changes and adjustments to informational funds that are shown in the Long Bill but are not controlled by the General Assembly. This includes the addition of nearly $500 million in federal stimulus funds added to the budget for informational purposes beginning in FY 2022-23, which were then “rolled off” the budget in FY 2024-25 and FY 2025-26 as federal funds expired. In addition, in FY 2023-24 only, Healthy School Meals for All revenue was reflected as General Fund Exempt, before subsequently being reclassified as cash funds. This results in a one-year spike of over $150 million in the FY 2023-24 General Fund bar in the chart above.

Summary of Request

Department of Education

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Appropriation						
HB 26-1410 Long Bill	$7,864,717,607	$4,586,880,882	$2,371,460,540	$56,341,459	$850,034,726	739.1
Other legislation	-1,931,853	-163,041	-1,768,812	0	0	2.9
Total	$7,862,785,754	$4,586,717,841	$2,369,691,728	$56,341,459	$850,034,726	742.0
FY 2027-28 Requested Appropriation						
FY 2026-27 Appropriation	$7,862,785,754	$4,586,717,841	$2,369,691,728	$56,341,459	$850,034,726	742.0
R1 State share of total program	154,720,356	125,000,000	29,720,356	0	0	0.0
R2 Categorical programs increase	22,982,530	0	22,982,530	0	0	0.0
R3 CSI Mill Levy Equalization	619,893	0	619,893	0	0	0.0
R4 Facility schools caseload adjustment	2,350,274	0	2,350,274	0	0	0.0
R5 School finance district support	554,011	554,011	0	0	0	4.5
R6 Out of School Time programming	3,500,000	0	3,500,000	0	0	2.0
R7 Contingency Reserve increase	1,500,000	0	1,500,000	0	0	0.0
R8 SB 26-125 disability rights funding	574,205	574,205	0	0	0	3.7
R9 Colorado Performance Management System for Educators	300,000	300,000	0	0	0	0.0
R10 CSDB teacher salary increase	316,622	316,622	0	0	0	0.0
R11 P-Tech Eliminate 6th year	-598,396	0	-598,396	0	0	0.0
Employee compensation common policies	4,663,689	1,267,446	955,326	905,976	1,534,941	0.0
Operating common policies	306,873	222,779	21,892	-23,729	85,931	0.0
Prior year actions	1,041,342	-3,304,711	4,346,053	0	0	-1.9
Total	$8,055,617,153	$4,711,648,193	$2,435,089,656	$57,223,706	$851,655,598	750.3
Increase/-Decrease	$192,831,399	$124,930,352	$65,397,928	$882,247	$1,620,872	8.3
Percentage Change	2.5%	2.7%	2.8%	1.6%	0.2%	1.1%

Changes are assumed to be ongoing unless otherwise noted.

R3 CSI Mill Levy Equalization: The request includes an increase for Charter School Institute (CSI) Mill Levy Equalization based on projected utilization in FY 2027-28. This program provides funding for schools authorized by CSI so that these schools have the same per pupil funding as the district schools where CSI schools are located.

Year 1: The requested increase is $619,893 cash funds from the State Education Fund.

This represents an early estimate of funding required for this program, which is driven by local mill levy override elections and the number of students enrolled in CSI and district schools in each district with a mill levy override. Funding for full mill levy equalization for all institute charter schools is required by statute, and current year

amounts, as well as FY 2027-28 amounts, will be adjusted to reflect the October 2026 pupil count and November 2026 mill levy elections.

The request would increase the total CSI MLE appropriation to $57.3 million, including $23.3 million from the General Fund and $34.0 million from the State Education Fund. The request is based on providing mill levy equalization funding for 21,133.4 student FTE enrolled in 48 CSI schools at an average rate of $2,710 per pupil, with amounts ranging from $969 to $3,957 per pupil, depending on the location of the school. This reflects an estimated increase in the number of CSI students and an increase in CSI schools compared to the FY 2026-27 appropriation (which was based on 19,534.5 student FTE enrolled in 44 CSI schools), offset by a projected decrease in the average CSI MLE rate per pupil. All of these figures will be further adjusted as more data becomes available.

R4 Facility schools caseload adjustment: The request includes an increase for facility schools, which serve students with exceptionally severe or specialized needs.

Year 1: The requested increase is $2.4 million cash funds from the State Education Fund.

The request is for an increase of 7.0 percent to provide total funding of $35.7 million for facility schools in FY 2027-28. The requested increase incorporates inflation of 4.0 percent and an increase in enrollment, but it assumes no new schools will open, although the Department has received requests to add three. See the briefing issue on this topic for further information.

R6 Out of School Time programming [legislation]: The Governor's Office requests an appropriation to continue the Out of School Time Grant Program for three additional years. This includes a proposal for a statutory change to allow use of the State Education Fund to support the program.

Year 1: The requested increase is $3,500,000 from the State Education Fund and 2.0 FTE to be continued annually through FY 2029-30.

HB 24-1331 created the Out of School Time program Grant Program to support grants to non-profit organizations that provide enrichment activities outside of school hours to students in primary and secondary schools.[6] H.B. 24-1331 required the General Assembly to appropriate $3.5 million annually between FY 2024-25 and FY 2026-27 to fund the grant program. Grants were awarded to 11 nonprofit grantees for the three-year period. Most grantees began implementation in summer 2025, and, as of January 1, 2026, 1,887 students had participated in the program. The request indicates that no outcomes data is available yet. As part of its budget-balancing efforts, the JBC sponsored H.B. 26-1355 to decrease funding for the third year of the program (FY 2026-27) by $1.75 million General Fund (50.0 percent). The Governor vetoed the bill.

R8 SB 26-125 Disability Rights funding: The Governor's Office requests funding to implement SB 26-125 Disability Rights Protections in Public Schools, which codified in state law existing federal civil rights protections for students with disabilities.

Year 1: The requested increase is $574,205 General Fund and 3.7 FTE.

Year 2: The requested increase is $479,284 General Fund and 4.0 FTE.

[6] The federal 21st Century Community Learning Center (CCLC) program supports after-school academic programs and enrichment at low-income low-performing schools with an annual grant to Colorado of approximately $12 million per year. The Out of School Time Grant Program differs in that it is non-profit led, with less restrictive guidelines for location, programming, hours, and outcomes.

S.B. 26-125 did not include a General Fund appropriation consistent with the fiscal note; instead, it indicated that the Department could seek funding from gifts, grants, donations, "and other agreements for resources" and specified that enforcement and training provisions would only take effect if the Department received sufficient funding. The General Fund amount requested is consistent with the funding need specified in the bill's fiscal note.

R9 Colorado Performance Management System for Educators: The Department requests an increase for the procurement of the Colorado State Model Performance Management System (COPMS), an electronic interface and data collection tool that supports district use of the state model educator evaluation rubrics at no cost to districts.

Year 1: The requested increase is $300,00 General Fund.

Year 2: The requested increase is $29,000 General Fund.

Statute[7] requires that every school district provide an annual assurance that demonstrates implementation of the Colorado State Model Evaluation System or a locally created evaluation system that meets statutory and regulatory requirements for evaluating educators. In FY 2013-14, Colorado launched the COPMS system, which, as of June 2026, is used by 161 districts and 15 BOCES for evaluation of teachers, special service providers, and principals. The system has been modified over time to incorporate state statutory changes, including those in S.B. 22-070.[8]

The original ten-year contract for the system expired at the end of FY 2022-23. It was renewed as a sole source for five years, based on a Request for Information (RFI) that confirmed that no other vendor could provide an evaluation system support tool that fully met statutory requirements within budget constraints.

In anticipation of June 2028 contract expiration, the Department issued another RFI. The results of this process indicate that a wide range of vendors are able and willing to meet the system requirements and fiscal needs of the Department, but all vendors propose to implement new systems given the age of the current application. The current contractor's response was among the higher-priced options, and no responses were low enough for CDE to absorb the costs associated with migration to a new system.

The Department proposes to build, develop, and deploy a new system in FY 2027-28, while the existing system is still in operation, to support a smooth transition. The initial costs associated with the new system in FY 2027-28 are followed by an ongoing cost increase of $29,000 General Fund for annual platform hosting and maintenance.

R10 CSDB teacher salary increase: The Department requests an increase to align Colorado School for the Deaf and the Blind (CSDB) teacher and educational specialist salaries with the Colorado Springs District 11 salary schedule, consistent with statute.

Year 1: The requested increase is $316,622 General Fund.

R11 P-Tech Eliminate 6th year [legislation]: The Governor's Office proposes reducing the extended high school per pupil rate for students in the Pathways in Technology Early College High Schools (P-Tech) program from $10,732 to $7,104 beginning in FY 2027-28 and limiting the program to funding for one year of extended high school, rather than two, beginning in FY 2028-29.

[7] Article 9 of Title 22, C.R.S.

[8] This bill sets student learning metrics at 30 percent and professional practices at 70 percent of a teacher or principal's evaluation and mandates training for evaluators.

Year 1: The requested decrease is $598,396

Year 2: The requested decrease is $1,062,241

Students participating in P-Tech remain in high school for a fifth and sixth year, even if they have met their high school's graduation requirements. Their local education provider receives a payment from the State at the extended high school rate and then pays community college tuition for the student. There is no local match component to these funds, so the State pays the total cost. Since the per pupil funding typically exceeds community college tuition costs, school districts use the excess to support programs for their K-12 students, e.g., by paying for P-tech staff who serve students in grades 9-12.

The current FY 2026-27 appropriation for P-Tech is based on 131 students participating at a rate of $10,732 (total cost of $1.4 million), which will be adjusted based on the October count. As of SY 2025-26, 13 school districts offer P-Tech programs, including nine suburban and four rural districts. Since the other fifth and sixth year programs (ASCENT and TREP) have been eliminated and P-Tech enrollment is not capped, the Department anticipates an annual growth of 10 percent in the P-Tech program.

Staff notes that the State Board of Education recommended only the 6th year cut and not the rate cut.

Employee compensation common policies: The request includes a net increase of $4.7 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments.

Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health, life, and dental	$2,568,542	$790,088	$543,938	$447,600	$786,916	0.0
Step plan	1,239,040	359,946	230,073	187,333	461,688	0.0
Salary survey	1,052,852	335,252	184,358	144,973	388,269	0.0
Unfunded liability amortization payments	-127,429	-162,042	12,239	119,739	-97,365	0.0
PERA direct distribution	-62,304	-46,167	-16,137	0	0	0.0
Paid family and medical leave insurance	-4,761	-7,028	740	5,479	-3,952	0.0
Shift differential	-1,510	-1,510	0	0	0	0.0
Short-term disability	-741	-1,093	115	852	-615	0.0
Total	$4,663,689	$1,267,446	$955,326	$905,976	$1,534,941	0.0

Operating common policies: The request includes a net increase of $0.3 million for operating common policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Risk management & property	$420,820	$420,820	0	0	0	0.0
Statewide indirect cost adjustment	235,945	0	-$20,594	$15,028	$241,511	0.0
Administrative law judge services	155,376	0	155,376	0	0	0.0
NP Statewide training system	16,864	6,672	2,874	1,941	5,377	0.0
NP DPA Personnel Board	2,874	2,129	440	305	0	0.0
Capitol Complex leased space	-362,009	-103,172	-65,886	-32,943	-160,008	0.0
Legal services	-132,103	-81,639	-44,255	-6,209	0	0.0
State accounting system (CORE)	-12,958	-6,389	-4,776	-1,440	-353	0.0
Vehicle lease payments	-10,827	-10,827	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	-5,429	-4,008	-1,067	-354	0	0.0
Workers' compensation	-1,680	-807	-220	-57	-596	0.0
Total	$306,873	$222,779	$21,892	-$23,729	$85,931	0.0

Prior year actions: The request a net increase of $1.0 million for the impact of prior year budget decisions and legislation.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 26-023 School Finance	3,095,563	0	3,095,563	0	0	0.0
SB 23-287 School finance	1,058,115	0	1,058,115	0	0	0.0
HB 24-1448 New School Finance Formula	1,000,000	0	1,000,000	0	0	0.0
HB 26-1352 Reducing Frequency of READ Act Independent Evaluations	750,000	0	750,000	0	0	0.0
HB 20-1032 Timing K-12 Ed Standards Review	132,462	132,462	0	0	0	0.0
HB 08-1384 Teacher Quality Recruitment and Retention	50,000	50,000	0	0	0	0.0
HB 21-1087 Teaching and Learning Conditions Survey	8,500	8,500	0	0	0	0.0
HB 26-1078 Off-campus courses concurrent enrollment	2,843	2,843	0	0	0	0.1
Statewide OIT Accessibility	1,484	1,484	0	0	0	0.0
Military Interstate Children's Compact	1,295	0	1,295	0	0	0.0
HB 24-1331 Out of School Time Grant Program	-3,500,000	-3,500,000	0	0	0	-2.0
SB 25-315 Postsecondary Workforce Readiness	-1,158,920	0	-1,158,920	0	0	0.0
SB 23-221 Healthy School Meals for All Program Fund	-400,000	0	-400,000	0	0	0.0
Total	$1,041,342	-$3,304,711	$4,346,053	$0	$0	-1.9

Issue: H.B. 26-1428 and Online Education

This issue brief describes the report submitted pursuant to H.B. 26-1428 (Administration of Publicly Funded Ed Programs), which includes data, analysis, options, and recommendations on K-12 online education. Students in online schools represent less than 4.0 percent of Colorado's student population, but the numbers continue to grow, even as K-12 enrollment shrinks overall. Outcomes data is very limited, but generally reflects poorer results than traditional brick and mortar education programs.

Summary

- HB 26-1428, a JBC bill, requested that that the Department collect information on a range of issues related to online education and part-time homeschool enrichment. The report focuses primarily on online education and provides a large number of options and recommendations for the JBC's consideration.[9]
- Students in online schools represent less than 4.0 percent of Colorado's student population, but the numbers continue to grow, even as K-12 enrollment shrinks overall. Outcomes data is very limited, but generally reflects poorer results than traditional brick and mortar education programs.
- HB 26-1428 sought a broad environmental scan of Colorado's online school environment. There is large variation among the State's various online schools and programs.
- As required by the bill, the report was compiled on a short time-frame, and the options and recommendations presented are those of the Department's contractor, rather than recommendations of the Department or the State Board of Education (State Board).
- Many of the recommendations focus on strengthening the oversight of online education. The State Board is already pursuing some of these, but bigger changes may be appropriate.
- In some of the areas that would be most relevant to State costs and rates, the report indicates that more analysis is needed.

Recommendation

Staff recommends discussing with the Department:

- Based on discussion with the State Board, which of the potential statutory changes to online education oversight does it thinks are ripe for pursuing further?
- The report suggests further study for those items that directly affect funding for online education. Do the Department and the State Board believe that further study of these items would be beneficial at this time? If so, what process does it suggest?
- Even in the absence of near-term funding changes, are there additional data points that should be added to statewide data collection? In particular: (1) would it help to collect data routinely on whether an online school is hybrid or purely online? and (2) would it help to have more data on district use of supplemental

[9] Many of the issues related to homeschool enrichment have been resolved or are in the process of being resolved based on late amendments to the School Finance Act, closure of Education Reenvisioned BOCES, and rule changes that the State Board of Education has adopted or that are under consideration by the Board.

online programming? Adding data points might assist school districts—as well as the State—in understanding how the use of particular online options is supporting or damaging student performance.

Discussion

Background - H.B. 26-1428 (Administration of Publicly Funded Ed Programs)

The JBC sponsored H.B. 26-1428 (Administration of Publicly Funded Ed Programs), which requested data, options, and recommendations on multiple items related to the financing and oversight of online education and part-time homeschool enrichment programs. The bill was prompted by a growing body of information from the Department of Education indicating that online and part-time homeschool enrollment was growing and that there was little visibility into quality and outcomes for online education.

The Committee pursued a bill, rather than a request for information (RFI), because the Department indicated that it would not be able to collect related data from school districts otherwise. The JBC and General Assembly also provided roll-forward authority of $125,000 from FY 2025-26 to FY 2026-27 to fund the study.[10]

The report was due November 1, 2026, providing a short timeframe for conducting the work. The final report, *Request for Information Pursuant to HB 26-1428*, by Dillinger Research and Applied Data, focused primarily on the online education portion of the request in part because many of the part-time homeschool enrichment issues were addressed via statutory changes that were amended into the 2026 school finance act late in the session.

This briefing issue focuses on the report recommendations related to online education. Changes to the part-time homeschool enrichment landscape will be addressed in the School Finance briefing.

At the heart of the online schools and programs analysis was a request for "options and recommendations for:

> (I) oversight structures for online programs that take into account the operational realities of online education while supporting high-quality outcomes for students; and
>
> (ii) funding changes necessary to address significant disparities between program expenditures and per pupil state payments for online schools, online programs, and supplemental programs to ensure appropriate use of public resources." [11] *[if significant disparities were found]*

The report incorporates options and recommendations prepared by the contractor, based on focus groups, data collections, and information from other states. It does not represent recommendations from the Department or State Board of Education. At the same time this research was underway, the State Board of Education has been considering various rules changes within its existing authority, as well as contemplating whether to pursue additional statutory changes.

[10] Provided through a supplemental FY 2025-26 adjustment incorporated in H.B. 26-1410 (Long Bill).

[11] Section 22-1-152 (3)(h), C.R.S. Section 22-1-152(3)(h)(II), C.R.S. followed subsections asking that the report identify any such significant disparities between program expenditures and per pupil state payments.

Background – Funding Structure and Enrollment in Online Education

There are three funding streams for online education that can be identified. The following reflect FY 2025-26 estimates and actuals.

- **Multi-district online schools (MDOLs)** – $10,480 MDOL PPOR *30,393 SFTE = **$318.5 million** state and local funds[12]
- **Single-district online schools (SDOLs)** – $11,876 (statewide avg) PPOR * 2,779 SFTE = **$33.0 million** state and local funds.[13]
- **Supplemental Online Education Services** - Flat amount of **$1.22 million SEF** to a BOCES, which contracts with Colorado Digital Learning Solutions (CDLS) to support the base infrastructure for this program. The program purchases bulk contracts for asynchronous online courses from external providers, manages related IT infrastructure, and contracts with Colorado teachers to teach the classes. School districts may opt-in to using these classes, for which they also pay per-student course amounts to CDLS.

In addition, there are supplemental online program expenses and online programs that are not separately visible in state data systems and that are incorporated in school finance funding. Students who are enrolled in smaller full-time online programs or in supplemental online education courses are included in regular district student counts for school finance and other funding streams, and their performance data is part of a district's overall performance reporting structure. Specifically:

- So long as a district enrolls fewer than 100 students in an online program, it is not an online school and thus no separate information or accounting is required in the state's "data pipeline". This includes enrollment in some programs that school districts contract with national Educational Service Providers.
- Many school districts directly arrange for supplemental online courses for students and do not go through the state's supplemental online provider. Asynchronous online courses are "supplemental" so long as a student is enrolled in at least one course that is *no*t online.

The 33,172 students enrolled in online *schools* in FY 2025-26 represented 3.9 percent of Colorado's total student population. The following table from the HB 26-1428 report summarizes the enrollment data that is available. As shown in this excerpt from the report, 16 of the multi-district online schools contract with Educational Service providers, typically large national companies that can provide almost all of a school's educational, IT, and management services, depending on the contract.

Summary Description of Online Schools

Characteristics	Overall Online	Multi-district Online Schools	Single-district Online Schools
Number of Schools	63	44	19
Funded Pupil Count (SY 2025-26)	33,172	30,393	2,779
Number of Schools by School Level (Combined schools are counted multiple times to represent associated school levels)	Elementary (E) = 27 Middle (M) = 45 High (H) = 51	E = 21 M = 32 H = 35	E = 6 M = 13 H = 16

[12] State special education and other targeted funding distributions are in addition to this amount.

[13] The actual SDOL payments vary based on the home district's per pupil operating revenue (PPOR) rate and may be significantly higher, e.g., in a rural district with a high locale factor. Targeted funding distributions, e.g., for special education, add to this amount. In addition, SDOLs are eligible for local mill-levy override and other local supports.

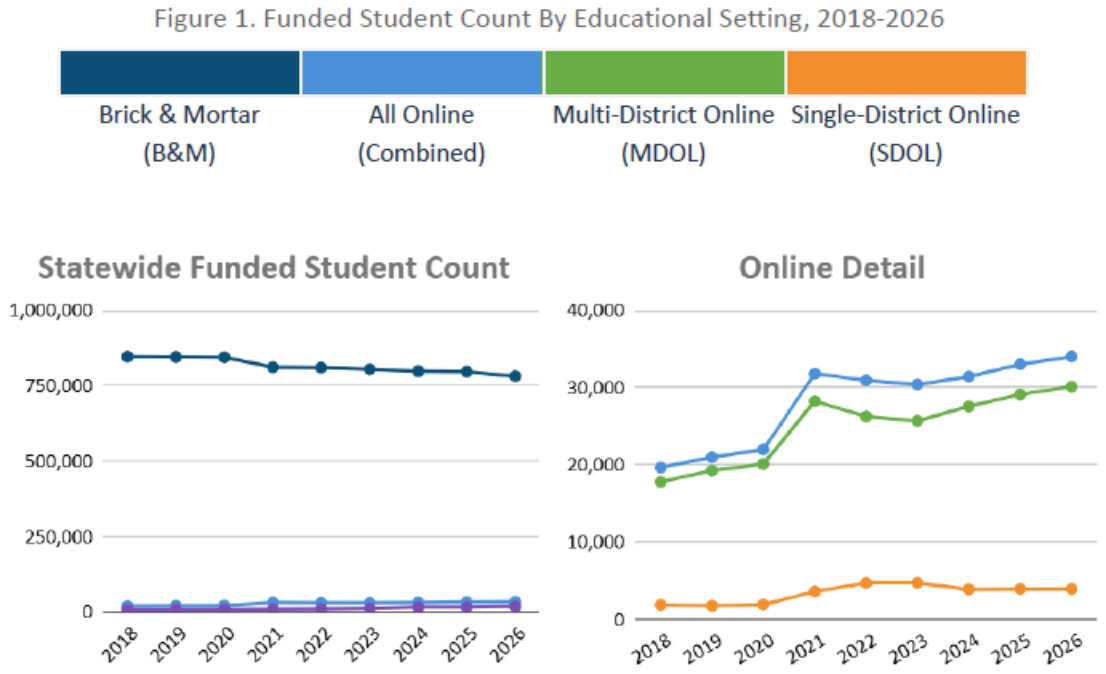
Characteristics	Overall Online	Multi-district Online Schools	Single-district Online Schools
Alternative Education Campus (AEC) Designation	10	7	3
Charter	6	5	1
Educational Service Provider (ESP) Contract	16	16	0
State-designated supplemental online provider (Colorado Digital Learning Solutions)	2995 unique students		

Source: Dillinger Research and Applied Data, RFI Pursuant to HB 26-1428, November 2026

Growth of Online Education

As reflected in the chart below, the overall statewide funded student count has been declining. At the same time, enrollment in multi-district online schools has increased significantly. While it is still a small share of enrollment, this trend suggests a need for additional State Board of Education and legislative attention.

Figure 1. Funded Student Count By Educational Setting, 2018-2026



Source: Dillinger Research and Applied Data, RFI Pursuant to HB 26-1428, November 2026

What Do We Mean by "Online Education"? The Landscape

Among other data points, H.B. 26-1428 requested "descriptions of the various instructional and financial models through which online schools, online programs, and supplemental programs are used to provide course credit in K-12 public education…".[14] The report included some of this information, but a considerable amount of information about the online school environment defies easy categorization. The following information is drawn from the HB 26-1428 report, other Department data, and from staff's unscientific surveys and discussions with online service providers and experts over the last six months.

[14] Section 22-1-152 (3)(a), C.R.S.

Who Participates in Online Schools?

- **More likely to be disadvantaged.** As reflected in the HB 26-1428 report, on average, online students are more likely to be low income: 54.5 percent of online school students are eligible for free or reduced lunch, compared to 45.1 percent of students in brick and mortar schools. Ten of the 63 online schools are classified as Alternative Education Campuses which by definition serve high risk populations.
- **But not always.** Experts in this field note that online school participation is "bimodal", representing students at both the upper- and lower-end of the performance spectrum. It may include students who struggle in a regular school setting, those who are high performing and bored in their regular school setting, and those with complicated demands on their time, such as serious athletes. Online students are also less likely to be multilingual learners (7.5 percent of online school students versus 15.0 percent in brick and mortar schools), and the percentage of students with learning disabilities (IEPs) is about the same for brick and mortar and online.
- **Higher mobility.** Participants in on-line education are more likely than other students to change schools. An annual department report[15] on student withdrawals and transfers in K-12 online education indicates that 16.9 percent of online students withdrew from online education after the October count, but new enrollments nearly offset withdrawals by end of year. Across all Colorado public schools, the average mobility is 12.0 percent.[16] Experts in the field note that online education is sometimes used by students who are struggling for credit recovery and as a temporary alternative before they return to their local school.

Who Authorizes the Schools?

Appendices A and B to the HB 26-1428 report include additional detail on the districts authorizing single- and multi-district online schools. A relatively small number of school districts serve as the authorizers for some of the largest multi-district online schools. Byers 32J, which has a very small in-district population, authorizes 8 multi-district online schools that serve over six thousand students statewide. Education Reenvisioned BOCES was also an authorizer for many online schools. These have now been transitioned to District 49 in north-central El Paso County, which currently authorizes 9 multi-district online schools.[17]

What Does this Education Look Like?

Hybrid Component: As noted in the HB 26-1428 report and as staff discussed with providers, Colorado does not differentiate between schools that are entirely online and schools with a significant in person component. *Almost all* online schools offer some in person content, ranging from drop-in centers to extra-curricular meet-ups with other online students. However, the degree to which students participate in these types of programs varies greatly. According to the HB 26-1428 report:

- Nearly 50 percent of single-district online schools reported that over 90 percent of students participated in in person components.
- Hybrid was rare among multi-district online schools, and only 1 of 16 schools contracted to Educational Service Providers reported that more than 50 percent of students used in person options.

[15] CDE Office of Online and Blended Learning, Student Withdrawals and Transfers in K-12 Online Schools, December 2025
[16] CDE Mobility/Stability statistics
[17] The Department is normally responsible for issuing an online education report every five years. The 2025 report includes additional detail on the authorizer, location, and performance of online schools as of FY 2023-24.

Huge variation: The report incorporated little information on the types of programs provided, likely because the huge variety makes them difficult to categorize. Based on staff conversations over the interim:

- Some schools are entirely or almost entirely synchronous, *i.e.*, students participate in class with other students in a digital room with a teacher.
- Others may be mostly asynchronous, with students following self-directed educational modules at their own pace and meeting as needed with tutors and aides at a tutoring site or on line.
- Some schools may provide extensive wrap-around special education or mentoring services, while that may be far less significant for other programs.
- The report highlighted some of the variability as it relates to attendance requirements: "Policies provided by online schools who provided information for the RFI process demonstrated *huge variability with regards to policies tracking attendance and teacher/student interaction*s. Some existing policies leave room for essentially no teacher/student interaction to take place. Additionally, some policies would enable students to be counted as in attendance for simply logging into a Learning Management System and then immediately logging out."

Where does Colorado fit in nationally? According to John Watson, a national expert who promotes and supports online education, Colorado's online environment is more developed than in the majority of states, because it offers such a wide variety of options for students, ranging from brick and mortar, to hybrid, to fully online. He noted that, in general, Colorado has:

- "More hybrid than most other states
- [State-supported supplemental online] is small compared to some other state supplemental programs like Idaho, Michigan, and GA; however, most states don't have any state supplemental online program.
- More well developed district programs (hybrid and fully online)
- Roughly average in terms of online charter school numbers for states that have had online schools for more than a decade."[18]

He also noted examples of states that fund online education at a significantly lower per pupil rate than brick and mortar schools (Kansas and Utah) and others that provide per pupil funding at a rate that is close-to or at the same per pupil level as brick and mortar (Texas, Arizona, Pennsylvania, California). Colorado's funding structure is closer to the latter.

What Are Major Benefits? Concerns?

Benefits called out in the report

The HB 26-1428 report incorporates many quotes from parents about how online education options benefit their student. A few examples:

"The flexibility of being able to work at her pace and on her time has been tremendous for her and our family…."

"Fits in with autistic sensory needs, which is nearly impossible in an in-person setting."

[18] John Watson, DLAC, email, August 12, 2026.

"My child is able to get access to his teachers in real time when he needs help vs waiting until it's convenient for the teachers. It allows him access to learning in a way that fits him and makes him want to engage."

"The level of academic offerings in this online school is significantly higher than traditional schools…. "

"The special education department is amazing and all of the teachers have worked really well with my student."

"Flexible schedule so my daughter can manage employment and personal health in conjunction with school."

Concerns: Oversight, Outcomes, Educational Service Providers, State-designated Supplemental structure

Some of the most significant questions and concerns raised by the HB 26-1428 report fall into the following categories.

- **Outcomes:** There are very low participation rates for statewide testing and low performance on various metrics where data is available. While some of these outcomes may reflect the student populations being served, they raise serious questions about what, exactly, Colorado is getting for its investments in online schools. More detail and graphics are included below.
- **Limited oversight:** Online schools are authorized by school districts, BOCES, and the Charter School Institute. Multi-district online schools are initially "certified" by the State Board of Education, but the quality of authorization is uncertain, and there is no State Board re-certification process. Single-district online schools are not subject to statewide online-specific standards.
- **Education service providers:** Education service providers (ESPs) are typically private national education providers with which schools may contract for curriculum, teaching, IT, management, and other services. Available data on ESP's identified some very large class sizes, significant amounts for administration and profit, and "broad" definitions of attendance that varied by school. The report notes that "while Education Service Providers (ESPs) act as a public entity providing public services for Colorado students, it is often unclear what requirements apply to ESP's as private entities."
- **Data gaps:** There is no data that distinguishes hybrid schools from purely online schools; there is no data on districts' use of supplemental online classes; much of the single-district online data is not disaggregated from other district data.
- **Supplemental online classes and state supplemental online provider:** No data is available about the quality of supplemental online classes used by districts, and the line between supplemental online and full-time online school can be thin. Colorado's statewide supplemental online structure, which requires that the State to designate a Board of Cooperative Education Services (BOCES) every five years to manage the program, was developed 10 years ago and has an unusual legal and financial structure.[19]
- **Financial:** For items with real financial implications, the report indicated that further study is required. The key issue for the JBC—which remains unanswered—is whether the State is overpaying for some online programming. In particular, is a district that relies heavily on inexpensive asynchronous supplemental online classes being overpaid? Are single-district online schools that receive the district's usual per pupil rate (including large locale factors for rural schools) being overpaid, since they receive far more than multi-

[19] Section 22-5-119, C.R.S. Colorado has designated Colorado River BOCES since the program's inception in 2016, and the BOCES contracts with Colorado Digital Learning Solutions. HB 26-1428 allowed for a two year extension beyond the five year BOCES redesignation period to enable the State to collect additional data on costs and outcomes.

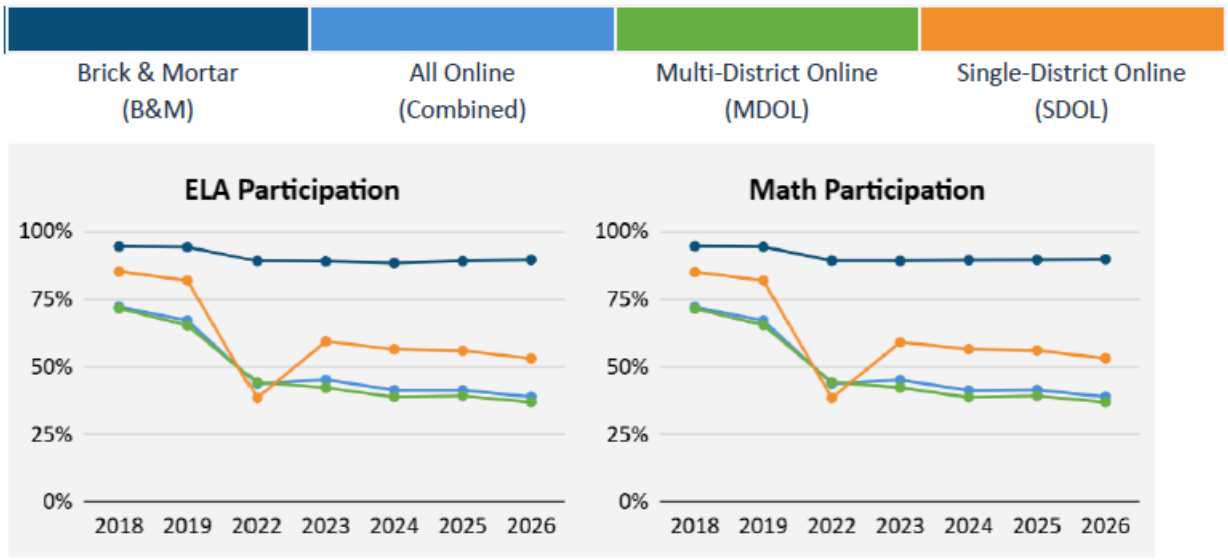
district online schools? Should the state-funded supplemental online provider be supported in a different (more or less generous) way?

From staff's perspective, the State may want to tackle quality, oversight, and data questions first, since whether the State is "overpaying" depends in large part on what is actually provided and whether programs are demonstrating results.

Inadequate Data to Determine Performance

One of the most persistent challenges in evaluating the state's online education network is that the vast majority of families and students "opt out" of state standardized assessments. This has continued to be the case, even though, pursuant to S.B. 24-070 (Remote Testing and Online Education Programs), the State began offering remote, proctored testing for online students taking statewide assessments in 2026.

Figure 4. State Assessment Participation Rates, 2018-2026



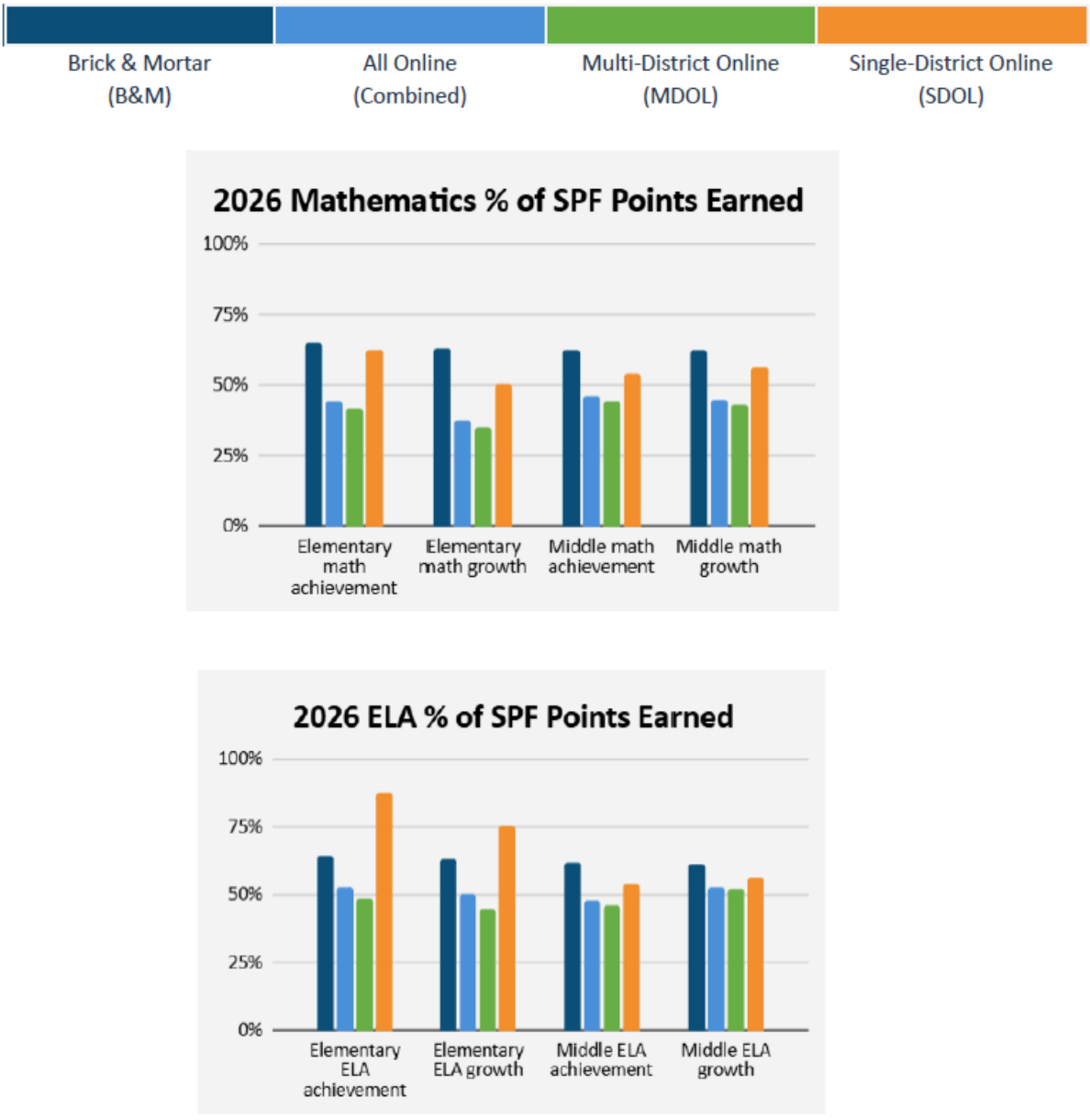
Source: Dillinger Research and Applied Data, RFI Pursuant to HB 26-1428, November 2026[20]

Lower Performance when data is available

Given the exceptionally low rates of participation in standardized testing for students in online schools, data on student performance is incomplete. Further, as noted below, students in online programs are often disproportionately disadvantaged and at risk students. Nonetheless, much of the data that exists on student performance is concerning.

[20] The Department indicates that the analysis in the report related to state assessment participation and student performance was generated by the Department, rather than the contractor, due to data confidentiality issues.

Figure 6. School Performance Framework Points Earned By Math, 2026

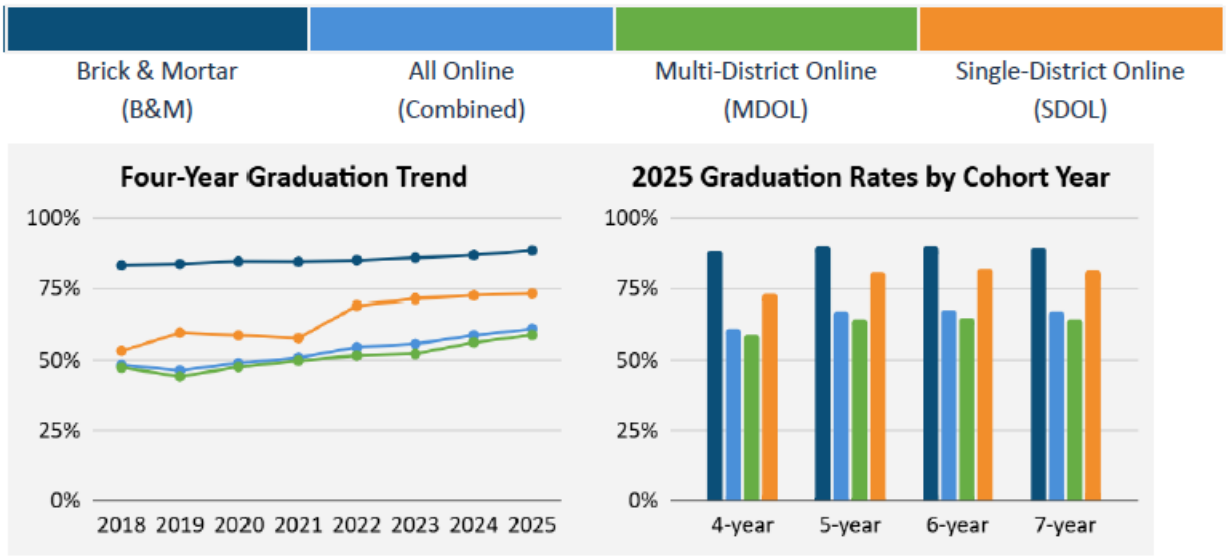


Source: Dillinger Research and Applied Data, RFI Pursuant to HB 26-1428, November 2026

As noted in the H.B. 26-1428 report: "Math achievement and growth for students in online schools is consistently lower compared to students in [brick and mortar] schools. This is true across school levels, particularly at the high school level when examining growth."

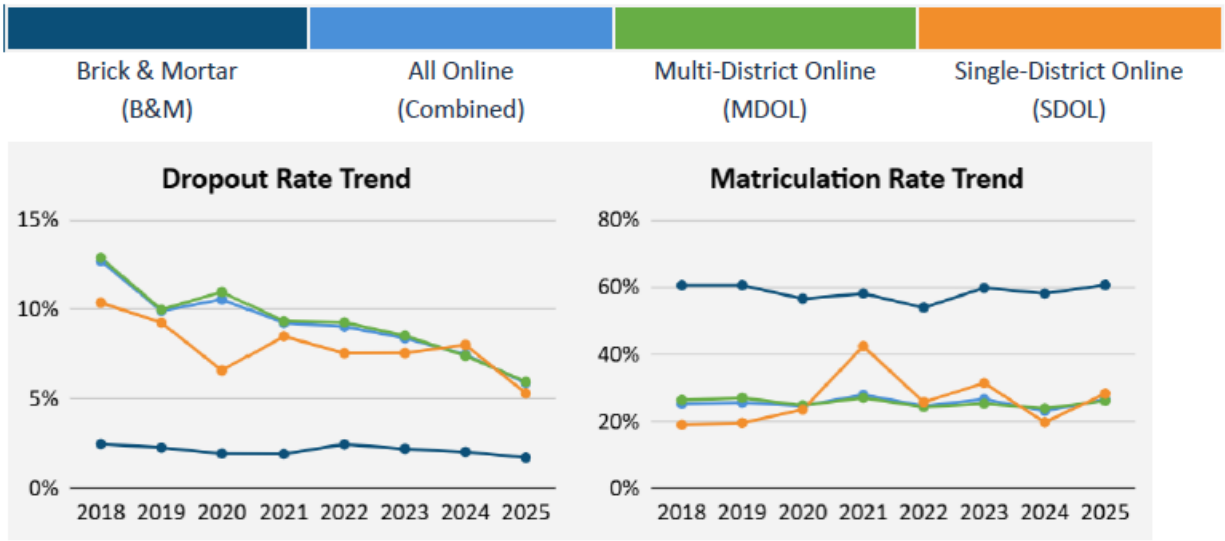
Differences persist, even after adjusting for specific student groups. For example, elementary students eligible for free and reduced lunch who are enrolled in online schools earned 36.5% of available performance framework points compared with 50.8% for brick and mortar schools.

Figure 10. Graduation Rates By Cohort Year, 2018-2025



Source: Dillinger Research and Applied Data, RFI Pursuant to HB 26-1428, November 2026

Figure 11. Matriculation And Dropout Rates, 2018-2025



Source: Dillinger Research and Applied Data, RFI Pursuant to HB 26-1428, November 2026

Options and Recommendations

The H.B. 26-1428 report is largely organized around options and recommendations. Below is a crosswalk, developed by the Department, which highlights whether the proposed changes are likely to require legislation, State Board action, internal department changes, or further study. The report includes 29 recommendations organized into 8 categories, of which 24 in 7 categories (shown below) relate to online education.

The PowerPoint slides prepared for the State Board may be helpful for a quick look at the rationale for various recommendations.

Options and Recommendations Crosswalk

Structural Framework				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
1 A. Develop a more detailed definition of public school to help clarify what constitutes a public school and potentially how they are operated and managed.	X			
1 B. Create additional designation of Blended and Virtual for existing online schools and programs.	X	X		
1 C. Address the structural gap for accountability between single-district online programs and schools.	X	X		
1 D. Conduct further research to effectively address potential changes to funding models across the online educational landscape.				X
Online School Authorization				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
2A. Clarify and strengthen requirements and expectations for all online Authorizers of online schools and programs.	X	X		
2B. Require annual reporting and develop a regular review process for SDOL schools and programs as well as MDOL school Authorizers to ensure quality and compliance.	X	X		
2C. Develop a mechanism for the state to revoke authorizing power to address failures in roles and/or responsibilities.	X	X		
Education Service Provider Oversight				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
3A- Develop a list of approved Education Service Providers.	X			
3B - Require LEAs authorizing online schools to include specific educational provisions when creating their contracts with Education Service Providers.	X			

	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
3C-Require LEAs authorizing online schools to include specific financial provisions when establishing their contracts with Education Service Providers.	X			
3D - Clarify what legal obligations apply to Local Education Agencies should also apply to Education Service Providers.		X		
Assessment and Accountability				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
4A- Adjustments to the parent opt-out process could be utilized to help increase state assessment participation rates.	X			
4B - Adjustments to how parent opt-outs are incorporated into the District and School Performance Frameworks.		X	X	
4C- Incentives and/or penalties could be utilized to encourage Local Education Agencies to work to increase state testing participation rates.	X	X		
4D - Develop minimum statewide online education expectations for attendance and engagement.		X		
Certification and Designation				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
5A. Require single-district online schools and programs to complete the same application process as multi-district online schools in order to begin operations	X			
5B. Establish a recurring process of review and recertification for multi-district online schools. [1]	X			
5C. Enhance data requirements & add a periodic eligibility audit to the annual redesignation process for online schools designated as Alternative Education Campuses.			X	

Supplemental Online Learning				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
6A. More clearly define the role of supplemental online programs in the online learning environment & create a clear bright-line between full-time online schools & programs.	X	X		
6B. Develop a list of approved supplemental online service providers and/or ineligible supplemental service providers.	X			
6C. Develop increased reporting requirements and oversight practices for Local Education Agencies that partner with supplemental online providers.	X			
State-Designated Supplemental Online Provider				
	Requires Legislative Change	Requires State Board Rule Change	Requires Change to CDE Practice	Additional Research Needed
7A. Require the state-designated supplemental online learning provider (§22-5-119), to provide the same student level data as LEAs are currently mandated to provide [2]	X			
7B. Consideration could be given to the state expanding the type of entity that could administer and manage the state's designated supplemental online learning program.	X			
7C. Additional research and consideration could be given to the state reevaluating the role of a designated statewide provider of part-time online learning and funding structure	X			X

Source: Department Materials for State Board of Education, November 2026 Memo and Crosswalk for Update on Online Schools and Part-time Homeschool Programs
[1] The State Board has already expressed its intent to pursue this change.
[2] HB 26-1428 added this authority on an ongoing basis. It is unclear whether additional legislation is needed.

Staff preliminary observations:

- The report's clearest and strongest recommendations focus on the need fo**r additional oversight and reporting** for online schools. Staff believes most of these are well-founded, but some will require significant additional policy discussion and debate.
- Based on the data in the report, it appears that **oversight of multi-district online schools and educational service providers** should be the highest priority.
- **Most recommendations related to funding indicate that they require further data and analysis. It is not clear to staff that funding levels need to be adjusted at this point.** It might be more useful to focus on adding new data points into the State's data systems for now to help the State and school districts better analyze the value and outcomes of the online programs they are providing.

- **Some items have been politically contentious in the past.** Staff does not know, for example, whether the General Assembly would consider revisiting statutory provisions that effectively prohibit schools from incentivizing students to participate in statewide testing. Would it consider this specifically for students in online schools?
- **For some items, such as provisions to enable the State Board to re-certify online schools, the State Board has already indicated interest in proceeding,** so staff anticipates some related legislation will be introduced.
- The Committee should discuss with the Department and State Board which items are ripe for action this year, and which items require more time, analysis, or policy debate.
- Even if issues are ready for action, **Staff believes most proposed legislative changes are too policy-heavy for the JBC to take the lead.**

Issue: Request R4 and Facility Schools

Facility schools are private placements that serve students with exceptionally severe or specialized needs who are placed by school districts and other public entities. Senate Bill 23-219 (Supports to Students and Facility Schools) dramatically increased state funding for these schools and added substantive provisions intended to strengthen the facility school system. A program evaluation was recently completed, and the General Assembly faces questions about future growth and funding. Appropriations for the program were held flat in FY 2026-27, and a $2.4 million increase is requested for FY 2027-28.

Summary

- Facility schools are private placements that serve students with exceptionally severe or specialized needs. They are located in residential child care facilities, day treatment facilities, or hospitals. They may also be stand-alone specialized day schools. When a student is publicly placed by a county department of human services, a school district, or another public entity, the state pays for base school costs. In addition, the responsible school district pays a tiered tuition rate to address special education and related services. Medicaid and other payors may be responsible for medical, therapeutic, and other services that are separate from educational costs.
- The Department estimates annual FY 2026-27 funded enrollment at 1,105 in 41 schools, supported by an appropriation of $33.3 million for allocation to schools for FY 2026-27.
- The current school and enrollment count represents a significant increase over a low point in FY 2022-23, and reflects JBC efforts to stabilize the system in the early 2020s.
- SB 23-219 (Supports to Students and Facility Schools) was a JBC bill that implemented the recommendations of a legislatively-authorized facility school work group. SB 23-219 increased facility school appropriations by over $18 million in FY 2023-24, annualizing to an increase of over $25 million by FY 2025-26. It also added many substantive provisions intended to strengthen the facility school system.
- SB 23-219 has been in operation over 3 years. A final work group and evaluation report has been submitted, so FY 2026-27 serves as a useful inflection point for examining the impact of program changes, as well as considering system and funding adjustments moving forward. The recent evaluation indicates that the Department has implemented the legislation as required and initial results are promising, but the impact is thus far limited.
- Faced with major fiscal challenges for FY 2026-27, the JBC held the appropriation for facility schools flat at the FY 2025-26 level. The FY 2027-28 budget request from the Governor's Office includes R4, a request for an increase of $2.4 million from the State Education Fund for facility school funding.

Recommendation

Staff recommends discussing with the Department:

- Projected fiscal needs for FY 2026-27, FY 2027-28, and future years if the State approves additional schools based on regional and service needs.

- Whether and when the Department may propose tweaks to the current baseline funding model to ensure it addresses state needs as efficiently as possible.
- How the Department will track program impacts going forward.

Discussion

Background – Facility Schools and S.B. 23-219

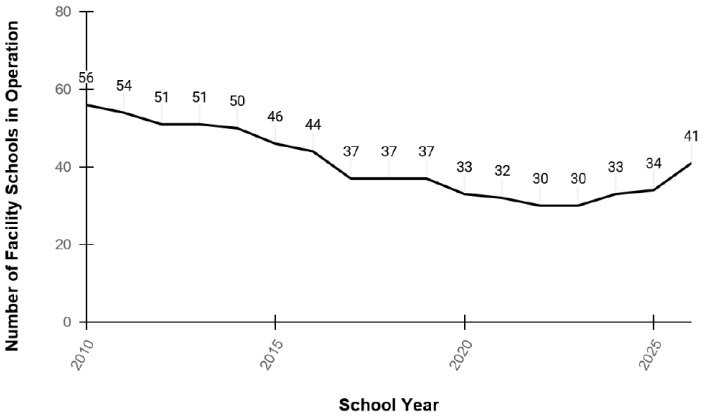
What are Facility Schools? Facility schools are private community-based placements that serve students with exceptionally severe or specialized needs. They are located in residential child care facilities, day treatment facilities, or hospitals. They may also be stand-alone specialized day schools.

When a student is publicly placed by a county department of human services, the school district, or another public entity, the state pays for base school costs. In addition, the responsible school district pays a tiered tuition rate to address special education and related services. Medicaid and other payors may be responsible for medical, therapeutic, and other services that are separate from educational costs.

According to the Department, there are approximately 6,000 placements made per year in facility schools, although around 1,000 students are placed at any given time. Approximately 80 school districts are represented within the facility school population.

Schools from 2008 to 2023. In 2008, the General Assembly took steps to improve the quality and consistency of education provided in community-based facility schools through creation of the facility schools board (H.B. 08-1204). The State also adjusted the funding model and increased funding.

Despite State efforts to stabilize and improve the system, Colorado experienced a decline from 61 schools serving 1,882 students in 2010 to just 30 schools serving 769 students in 2022. This was in part due to a national movement away from residential placements for youth (many of whom were in the child welfare system). Facing a decline of this magnitude, school districts struggled to find appropriate placements for their most difficult-to-serve youth.



In 2021, in response to sharp declines in enrollment in facility schools and many facility school closures, the Joint Budget Committee sponsored S.B. 21-274 (Sustainable Model to Serve Facility School Students). The bill provided one-time supplemental payments for FY 2021-22, which were followed by additional one-time payments in FY 2022-23, while a work group developed recommendations for how to address the decline and the lack of appropriate placements for students with exceptionally severe or specialized needs.

S.B. 23-219 (Supports to Students and Facility Schools). During the 2023 legislative session, the JBC sponsored S.B. 23-219. The bill:

- Created a new **baseline funding model** for facility schools effective FY 2023-24. Previously, funding for facility schools was based on a per-pupil model. The new model provides a stable revenue stream to enable small schools to maintain operations even when student numbers fluctuate. Average state funding provided for schools under this new model in FY 2023-24 was approximately 76.0 percent more than the funding provided for schools in the prior two years, which included temporary supplemental payments.
- Created the **specialized day school** as a type of approved facility school. Previously, facilities had to be licensed by the Department of Human Services (for residential and day treatment programs) or the Department of Public Health and Environment (for hospitals) before they could seek and receive approval to become a facility school. This new category of facility school can be authorized by the Department of Education without prior licensing by another agencies. The bill required the Facility Schools Board in the Department of Education to promulgate rules for authorizing specialized day schools as facility schools by July 1, 2024.
- Required the State Board of Education to begin **accrediting facility schools** by December 1, 2026, based on the recommendations of the Facility Schools Board. The bill expanded the oversight role of the Facility School Board to accreditation. Schools have one year from approval as a facility school to become accredited. Beginning October 1, 2026, the bill required the Office of Facility Schools and the Facility Schools Board to create and publish an accreditation outcome report for each approved facility school as part of the process to determine whether an approved facility school becomes and remains accredited.
- Created a one-time **Shared Operational Services Grant Program** for FY 2023-24 and FY 2024-25. This was a two-year grant program pilot to support an eligible applicant in providing shared operational services for facility schools, such as food services, janitorial, shared office spaces, billing and other "back end" services, with the goal of lowering facility school operational costs.
- Created the **Technical Assistance Center** in the Office of Facility Schools to provide technical assistance support to school districts and related administrative units, with priority to serve rural and remote school districts and related administrative units. The center is intended to improve services for students with exceptionally severe or specialized needs, with a focus on those who cannot access an appropriate facility school placement for geographic or other reasons.
- Extended and added responsibilities for the **Facility School Work Group** to monitor implementation of changes to the facility school system through the implementation phase.[21] Required the Department to contract for a **third-party program evaluation** through the Office of Facility Schools to be submitted by September 1, 2026 and included in a report to the General Assembly by October 1, 2026.
- Required the Departments of Education, Human Services, Health Care Policy and Financing, and Public Health and Environment to collaborate to create an **interagency resource guide** to provide assistance to facilities that are pursuing licensing to operate as an approved school. Required state agencies to identify and recommend legislation and changes to rules and administrative processes to facilitate licensing and approval processes.
- Required the Department of Health Care Policy and Financing to recommend a plan to ensure approved schools may access **Medicaid reimbursement** funding for therapeutic services to the maximum extent feasible.

[21] Funding for the work group was not provided for FY 2026-27.

- Made changes to the structure for funding Department of Education **administration** for facility schools, so that administration amounts are based on appropriations.

The table below summarizes base funding prior to S.B. 23-219, the S.B. 23-219 fiscal impact, and the final Facility Schools division appropriation for the years addressed. This table shows both the appropriations for the division and for the line item for facility schools that is driven by the baseline funding model.

Base and S.B. 23-219 Fiscal Note for Department of Education Facility School Costs – Amounts from the State Education Fund

Cost Components	FY 2023-24	FY 2024-25	FY 2025-26
Division Base Long Bill Funding FY 2023-24 [1]	**$11,047,873**	**$11,047,873**	**$11,047,873**
FTE	**3.0 FTE**	**3.0 FTE**	**3.0 FTE**
S.B. 23-219 Fiscal Impact [Fiscal Note]			
Personal Services	$509,642	$548,950	$638,225
Operating Expenses	5,535	6,210	7,560
Capital Outlay Costs	6,680	1,670	1,670
Shared Operational Services Grant	200,000	0	0
Evaluation Contractor	50,000	150,000	150,000
Working Group Facilitator Contract	50,000	50,000	50,000
Funding for New Specialized Day Schools	3,077,269	6,778,019	11,211,736
Additional Funding for Baseline Model	14,664,903	15,383,484	15,798,838
Data System Costs	0	129,450	0
Centrally Appropriated Costs [2]	80,712	89,903	109,283
FTE – Personal Services	4.1 FTE	4.6 FTE	5.6 FTE
Bill Fiscal Note Total	**$18,644,741**	**$23,137,686**	**$27,967,312**
FTE	**4.1 FTE**	**4.6 FTE**	**5.6 FTE**
Additional adjustments in final approps.	**-$80,712**	**-$830,933**	**-$2,652,448**
Total Division Appropriations	**$29,611,902**	**$33,354,626**	**$36,362,737**
FTE	**7.1**	**7.6**	**8.6**
Facility Schools Line Item Appropriation	*$26,648,310*	*$30,313,266*	*$33,343,020*

[1] Total division funding includes $1.9 million per year for state schools, in addition to funding for administration and facility schools.
[2] Not included in appropriation in first year.

Baseline Funding Model. S.B. 23-219 outlined the costs and structure for a new funding model. Consistent with prior law and practice, facility schools were expected to be supported by a combination of state and other funding sources, including special education payments from school districts and, for hospital based schools, insurance and other hospital revenues. The bill identified specific amounts built into the model for FY 2023-24 and specified that inflationary and other adjustments in future years would be established through the annual budget process.

As specified in the bill, for FY 2023-24, the state was to pay:

- Up to $50,149 per school per month less the offset for special education payments ($55 per student day) or hospital revenue ($75 per student per day) for schools with up to eight students.
- Up to $59,697 per school per month, less the same offsets, for schools with up to sixteen students.
- No more than $2,549 per month per student for student enrollment counts over 16 (less the same offsets). The per student (SFTE) amount decreases based on student enrollment thresholds. (These thresholds are for up to 32 students, up to 44 students, and more than 44 students in FY 2023-24.)

Baseline Funding - Existing Schools – FY 2023-24

	Baseline funding (before add'l for new schools)	Enrollment	Funding per SFTE
Total Baseline Funding Required	$30,883,093	832	$37,119
Tuition offset - school districts	(5,688,452)	*709*	8,023
Hospital offset - insurance/other	(1,623,600)	*123*	13,200
Balance - state payment	**$23,571,041**	**832**	**$28,330**

For FY 2024-25, the General Assembly included, and the Department applied, an inflationary adjustment of 5.2 percent into the model. An inflationary adjustment of 2.3 percent was added for FY 2025-26. Both were to align with the inflationary adjustment applied for other school finance appropriations. The final appropriations also incorporated Department estimates on the number of new schools and placements that would be opened.

Actual expenditures were below the appropriated amount: $2.7 million below the appropriation in FY 2023-24, $2.5 million below the appropriation in FY 2024-25, and $2.0 million below the appropriation in FY 2025-26. Unspent funds reverted to the State Education Fund.

FY 2026-27 Appropriation, FY 2027-28 Request, and Future Fiscal Needs

FY 2026-27

The line item appropriation for facility schools was $33.3 million for FY 2025-26. For FY 2026-27, the Executive Branch did not request an adjustment, and the Committee elected to hold the appropriation flat.

The *implications* of this action were not entirely clear at the time, although staff noted for the Committee that this would *effectively* be a cut, since there were both inflationary and caseload pressures on the line item. Both the General Assembly and the Department have levers for controlling facility school spending.

- Statute gives authority to the General Assembly to adjust the appropriations for the facility school funding model for "inflationary adjustments and other adjustments".
- It also gives the Department various tools to manage the appropriation, including the ability to prorate funding for schools and to only approve the addition of new schools that meet its preferred criteria.[22]

The Department indicates it has taken the following actions for FY 2026-27 thus far:

- The Facility School Board has approved the addition of four new schools serving 8-16 students each that are scheduled to open in fall 2026.

[22] See Section 22-54-129 (2.5) (e)(III) and (f), C.R.S. and Section 22-2-407 (2)(a)(IV), C.R.S.

- It added a 2.3 percent inflationary increase, consistent with the original Long Bill inflationary increase for school finance.[23]
- It prorated payments for all schools to 95.67 percent of what would otherwise be provided, resulting in projected savings of $1.5 million.

Given the State's improved budget situation, the Committee should discuss with the Department whether a mid-year adjustment to reverse the proration is warranted.

FY 2027-28 Request

The Governor's Office included request R4 for $2,350,274 for facility schools that would allow for:

- An inflationary adjustment of 4.0 percent
- No proration
- No new schools.

Staff requested that the Department comment on the amount of school expansion that it thinks would be realistic or appropriate, assuming expansion is limited by the Facility Schools Board to new schools that address a state need. The Department responded as follows:

> "There is the potential for a day treatment on the west slope (8 students to start, serving secondary aged youth with significant needs), 2 day treatments in the metro area (20 students in one of them more typical day treatment needs), a day treatment in the northeast (8-10 students), 1 specialized day school in the metro area (14-16 students, autism/low cognitive primary focus), and interest from a hospital in Glenwood Springs (max of 8 youth, behavior and substance abuse)…The school in the northeast could be run by a BOCES. Each has the potential to serve an area where there is need and/or a different population or age group." [emphasis added]

Staff recommends exploring with the Department the additional costs that might be associated with expansion to additional schools and whether related assumptions should be built into the facility schools funding model and appropriation.

Staff also recommends exploring with the Department whether and when some tweaks to the model should be considered. The funding model was intended to provide more stable funding for small facilities. The model specifically requires that baseline funding for schools be based on no less than 8 slots, but if most new schools are small and actual enrollment is routinely far less, the cost per student actually served will balloon. The Facility Schools Office states that it is encouraging the Facility Schools Board to consider size when approving applications moving forward. *Some adjustments to the model may be appropriate.* Staff has requested additional data on actual spending by school size, but some of this information is still pending.

Impact of S.B. 23-219: Evaluation, Implementation, and Performance Goals

The roll-out of S.B. 23-219's many components has been a big lift for the Department. The implementation has been largely successful, and this is a significant achievement given the scope of the bill. Efforts to implement the final components of the bill and increase its impact are ongoing.

[23] This Long Bill figure was subsequently adjusted to 2.4 percent in separate legislation.

- Annual reports provided by the Facility Schools Work Group, including the October 2026 report, as well as an external evaluation, confirm that the many components required by the bill have been implemented on schedule.
- As shown in earlier data, the number of facility schools has stabilized and begun to increase.
- Enrollment has also increased. Looking at the December 1 count day, enrollment increased from 796 in FY 2023-24 to 931 in FY 2025-26.
- The Facility Schools Work Group reports that facility school staff salaries and retention has increased significantly at the affected schools from as little as 30 percent retention in FY 2022-23 to over 65 percent for most staff categories.[24]
- The new Technical Assistance Center was already supporting 25 school districts and BOCES in FY 2025-26 and was successfully launching a resource to support districts through training, coaching, and professional development.

A number of changes are still in process.

- Some elements of S.B. 23-219 are still being rolled-out. In particular, accreditation of facility schools is required by December 1, 2026, and the Department has been actively working to structure and launch this process.
- The Facility Schools Board is in the process of approving new rules which incorporate mechanisms for receiving complaints about schools and ensuring schools comply with federal requirements for students with disabilities.
- The Facility Schools Board is also considering rules that will enable it to deny or approve a school application based in part on: "Need for approved facility school placements in the relevant geographic area; Impacts on existing facilities; Available State funding for approved facility schools;"
- The Facility Schools Work Group has noted challenges with staffing and adequate services in more remote parts of the State continue. Staffing retention will be further improved by recently adopted legislation that gives facility school staff access to PERA.[25] Services in more remote parts of the State will remain a challenge.
- The Department continues to work through a range of other issues related to facility school placements.[26]

S.B. 23-219 required a third party evaluation report by October 1, 2026.[27] The Department submitted the Facility Schools report due October 1, 2026 and this included the third-party evaluation. The third-party evaluation concludes as follows:

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[24] New legislation has given facility school staff access to PERA, which is expected to further address some staffing challenges.

[25] H.B. 26-1146 (Allow approved Facility Schools to Participate in PERA).

[26] Conflicts continue over the obligations of school districts to pay for facility school tuition costs under certain circumstances, i.e., what constitutes a "public placement". Staff understands that the Department entered into an MOU to provide clarification, and these issues will be resolved through State Board of Education rule changes.

[27] Section 22-2-405(3), C.R.S., required an evaluation of: (I) Whether the number of approved facility school placements for students with exceptionally severe or specialized needs has stabilized or increased; (II) Whether reliance on homebound and out-of-state placements has decreased; (III) Whether administrative units that are unable to access approved facility school placements due to geographic or other constraints receive sufficient support from the technical assistance center created in section 22-2-412 to provide effective services to students with exceptionally severe or specialized needs; (IV) Whether parents, guardians, advocates, county departments of human or social services, and other interested parties assess that the work group's implementation plan described in section 22-2-407.5 (4) has had a positive impact on services for students with exceptionally severe or specialized needs; and (V) Any other measure of success the office, work group, and third-party evaluator determine necessary.

> Overall, the evaluation found that S.B. 23-219 has supported early progress toward stabilizing and strengthening Colorado's facility school system. The number of active facility schools and total enrollment increased modestly, the new funding model improved predictability, and new supports such as the Technical Assistance Center, Shared Operational Services, and Interagency Resource Guide show promise. At the same time, the impact of these efforts remains uneven. Geographic access, staffing, capacity, transportation, service alignment, and limited awareness or use of new resources continue to affect whether students can access appropriate placements. Because several implementation activities are still new, these findings should be viewed as preliminary. Continued monitoring, improved data collection, and targeted implementation support will be important to determine whether the early gains from S.B. 23-219 lead to sustained improvements in access, quality, and capacity for students with exceptionally severe and specialized needs.[28]

Staff is pleased to see the tremendous progress that has been made related to S.B. 23-219. Staff also believes that the General Assembly, as well as the Facility Schools Board and State Board of Education, will need to continue to monitor the system's impact. The facility school system, by definition, serves some of Colorado's most vulnerable youth. It also demands significant state dollars and will require more if allowed to expand to additional schools and locations.

Staff recommends that the JBC discuss with the Department the process and measures the Facility Schools Office will use to track the program's impact going forward, and when and where this will be reported. The third-party evaluation recommended that future evaluation would benefit from more consistent data collection in various areas. This included:

- School waitlists
- Denied referrals
- Staffing vacancies
- Program-level capacity (including bed, classroom, and service-specific shortages)
- Transportation barriers
- Time from application to approval

Is the Department adopting procedures that will enable it to track this information?

The evaluation report notes that "**the key issue is not only whether more seats exist statewide, but whether those seats are close enough, appropriate enough, and feasible enough for students and families to use**." Staff hopes that the Department will continue to seek feedback from district special education directors, those responsible for district facility school placements, and parents to *identify how the system's "customers" assess the system's offerings and services*. Staff also believes the system should continue to track trends in homebound placements (sometimes used for children with severe needs in the absence of other good alternatives); and out-of-state placements, which facility schools should help to alleviate.

Ultimately, the Department is in a far better position than JBC Staff to determine what measures to track and how to collect the data, but *Staff wishes to ensure that it puts procedures in place that will support annual requests for funding adjustments.*

[28] Corey Pierce and William Merchant, *University of Northern Colorado, Colorado S.B. 23-219 Facility School Workgroup Third Party Evaluation.*

Issue: Early Literacy

The State Board of Education has voted to advance a budget request to add nearly $75 million for early literacy programs. Any action by the Governor's Office on the proposal is still pending. This issue provides relevant history and context on the READ Act and the state's early literacy system.

Summary

- On November 13, 2026, the State Board of Education voted to advance a budget request that would add nearly $75 million for state early literacy programs. Staff does not yet know if the new Governor will agree and will request this (or some version of this) as a budget amendment for FY 2027-28.
- In light of this potential request, staff is providing relevant history and context that may be helpful in preparation for the hearing with the Department.

Discussion

Background – Early Literacy (READ Act) Programs

House Bill 12-1238 (READ Act) eliminated the earlier Read-to-Achieve Program and replaced it with the Early Literacy Program. The program has been modified multiple times in recent years to help ensure that districts implement early literacy programs that are based on the most recent evidence on the science of reading.

JBC Staff briefings about poor program results were one driver behind S.B. 19-199 (READ Act Implementation Measures), which made significant program changes.[29]

The program provides:

- Formula distributions to districts based on the percentage of K-3 students identified with significant reading deficiencies ($26.3 million). The use of the funds is restricted to specific related services;
- Competitive grants ($8.5 million) for specific evidence-based supports;
- A shared contract for an early literacy assessment tool available to districts ($3.0 million);
- Funding for administration ($1.9 million)
- Training for teachers and administrators ($1.8 million);
- An annual external program evaluation ($0.75 million every other year); and
- A public information campaign ($0.3 million)

The total FY 2026-27 appropriation of $41.8 million[30] is from two sources:

[29] Statutory provisions are located at Section 22-7-1201 through 1213, C.R.S. Legislative Council Staff has also prepared a brief with further information about program operations.

[30] The JBC and General Assembly made a number of changes to program appropriations and finance during the 2026 legislative session, though none of these fundamentally changed the program. Actions included: sponsored HB 26-1175 to eliminate the Early Literacy Cash Fund, which previously received an annual transfer of $34.0 million from the State Education Fund, and replace this with a statutory requirement to appropriate at least $34.0 million annually for READ Act programs from the State Education Fund; reduced the READ Act awareness campaign appropriation by $200,000, from

- $37.0 million from the State Education Fund; and
- $4.8 million from the Marijuana Tax Cash Fund.

Total funding for this program has remained virtually flat in nominal dollars since FY 2014-15, translating to a large decline in funding in real dollars. Had the $41.2 million appropriation in FY 2014-15 been increased annually by inflation, it would be worth approximately $58.7 million today.

Notably, *per pupil intervention* funding has also declined in nominal dollars from the $33.3 million available from FY 2014-15 to FY 2018-19. This is because, beginning in FY 2019-20, pursuant to S.B. 19-199, the General Assembly **redistributed** some of this funding to grant, educator training, evaluation, and public information campaigns, since per pupil funding alone appeared to have little impact on student performance.

Ongoing Outcome Concerns

State Progress and Challenges: The JBC had discussions about READ Act outcomes throughout 2026, including discussions about the strengths, weaknesses and accomplishments of the program. The Department responded to JBC questions in January 2026, noting that the program has had an impact, though there remains room for improvement. As described in a write-up from the Department at the time:

- The READ Act has resulted in nearly universal adoption of evidence based literacy instruction. In 2020, 40.1 percent of districts used state-approved core literacy curriculum from the Department's Advisory List. Today, more than 98% of schools use state-recommended curricula.
- The READ Act contributed to post-pandemic recovery in student performance.
- Students who are identified early with a Significant Reading Deficiency and receive interventions in kindergarten or first grade are much more likely to be meet third-grade proficiency standards, although the impact is much smaller for students who receive supports later.
- Early Literacy Grants (one component of the program) have been shown to decrease the percentage of students identified with a significant reading deficiency, with sustained outcomes by years 3 and 4.
- School districts use their per pupil funding from the READ act for activities that are expected to improve student performance: interventionist salaries, tutors and coaches, as well as early literacy materials.

In response to recent staff questions, the Department added some additional bright-spots.

- Fewer younger readers are struggling. Since 2021-22, the number of students with significant reading deficiency (SRD) have reduced statewide by over 9,000 students: from 50,273 (21.3 percent) in FY 2020-21 to 41,115 (18.3 percent) in FY 2025-26. The number of students with READ plans (which can continue after a student no longer has an SRD) has also declined.
- Students are gaining ground in reading and writing as they progress through elementary school. The most recent cohort of 5th graders shows a 7.8 percentage point positive trajectory at Met/Exceeded Performance on English Language Arts CMAS since they were 3rd graders.

Nonetheless, JBC members have noted that *the program is still not reflecting adequate impact on student test scores early on.* **The percentage of students who met or exceeded expectations on English Language Arts**

$507,000 to $307,000 cash funds; reduced READ Act administration $75,000 cash funds; increased the appropriation for the Early Literacy Competitive Grant Program by $1.0 million cash funds (to $8.5 million) and reduced the appropriation for Early Literacy Evidence Based Training Provided to Teachers by the same amount; sponsored HB 26-1352 to allow the READ Act evaluation to occur biennially and, in this legislation, eliminated a $750,000 cash funds appropriation for the READ Act evaluation in FY 2026-27.

CMAS testing in grade 3 has barely changed: from 39.9 percent in 2023 to just over 42 percent in 2024 and 2025, and down to **40.8 percent in 2026**.[31]

The most recent external program evaluation (Wested, 2026) highlights major program successes. It also notes ongoing problem areas:

- "*Students with multiple identifications* requiring intervention (for example a student with [a Significant Reading Deficiency (SRD)] designation and an IEP) … remain significantly underserved, with fewer than 1% reaching CMAS proficiency in FY 2024-25."
- "Students who are identified with an SRD early and exit SRD status show strong sustained improvement over time, while *students who remain persistently identified show widening gaps relative to the Colorado average*".

National Environment: Colorado was an early leader in promoting the science of reading, and Colorado's flat third-grade CMAS proficiency scores are disappointing. A number of States have received attention for rapidly improving their scores, including Mississippi, which increased its early literacy scores from among the lowest in the nation in 2013, when new legislation was adopted, to among the highest now.[32]

Yet Colorado is still performing better than most of the nation. The National Assessment of Educational Progress (NAEP), the "nation's report card" shows that all states have seen declines in 4th grade reading scores since 2019, but **in the latest NAEP assessment (2024), Colorado's 4th grade reading score** (36 percent proficient) **was lower than only one other entity** (the national Department of Defense Education Activity) **and higher than all 39 other states that participated**. The national average on the NAEP test was 30 percent proficient.[33]

Some states that were far behind Colorado have "caught up". *The question now is whether Colorado can innovate and make further improvements.*

What's Next? Department staff note that the State has made enormous progress in ensuring that school districts use scientifically-based materials and that teachers receive training, but they believe more ongoing support is required for teachers in the regular classroom environment. Department staff believe increasing the presence of **reading coaches** who support classroom teachers and students in the regular classroom could make a significant difference.

State Board of Education Vote, November 13, 2026

In light of the passage of Proposition NN and Amendment 87 at the November elections, the State Board of Education reviewed a proposal to expand early literacy funding. It voted to authorize its staff to pursue:

- $24.1 million increase for the READ Act per pupil distributions to districts, representing an approximately 92 percent increase to the base per pupil distributions; and
- Approximately $50 million to expand the Early Literacy Grant pathways. The Early Literacy Grant may currently be used for specific purposes outlined in statute and rules related to evidence-based or scientifically-based instruction and interventions. The State Board of Education awards the grants on a 4 year cycle that funds implementation of evidence-based reading instruction, budgeting for reading

[31] https://ed.cde.state.co.us/assessment/cmas/cmas-dataandresults
[32] https://www.gse.harvard.edu/ideas/edcast/26/03/what-mississippi-got-right-about-reading
[33] https://nces.ed.gov/nationsreportcard/subject/publications/stt2024/pdf/2024220CO4.pdf

coaches, and support for school leadership teams to review student-level data and program implementation.

The proposal would retain current uses but also expand funding to support reading coaches and implementation consultants to support grantees' K-3 classrooms.

Budget Reduction Options

The Executive Budget Request includes a reduction of $598,396 State Education Fund for the P-tech program. This issue brief reviews this proposal and additional options identified by staff.

Summary

- The Department of Education budget sections *other than* school finance and categorical programs represent 0.6 percent of total state General Fund appropriations in FY 2026-27. The Department did not include requests for reductions in the divisions and subdivisions covered in this briefing packet. However, it did request a reduction for the P-tech program, which is funded in the School Finance subdivision. Staff has included this request in this packet.
- Staff has provided some additional options for reducing demand on the General Fund, State Education Fund, and other cash funds within this department.

Recommendation

Staff recommends that the Department discuss the Executive request and staff options in its budget hearing. The Charter School Institute should also respond to staff options where relevant.

Discussion

Funding History FY 2018-19 to FY 2026-27

Sections of the Department of Education budget *other than* school finance and categorical programs represent 0.6 percent of total state General Fund appropriations in FY 2026-27. These sections represent 11.5 percent of the Department of Education's General Fund + cash funds and 12.1 percent of Department's appropriations from the State Education Fund. As reflected in the table below, General Fund in this section of the budget has increased by 46.5 percent since FY 2018-19 after adjustments for inflation.[34] This is more than the statewide increase in General Fund appropriations of 13.7 percent over the same period.

FY 2018-19 to FY 2026-27 Appropriations Comparison - Adjusted for Inflation

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2026-27	$ Change from FY 2018-19 Adjusted	% Change from FY 2018-19 Adjusted
General Fund	$51,909,026	$69,547,334	$101,863,668	$32,316,334	46.5%
Total Funds	$923,249,209	$1,236,962,555	$1,491,572,945	$254,610,390	20.6%

[34] Fiscal year 2018-19 appropriations are adjusted for inflation, based on the Legislative Council Staff September forecast, which reflects an increase in the Denver-Aurora-Lakewood consumer price index of 34.0 percent between FY 2018-19 and FY 2026-27.

The table below provides a more granular picture of how this section of the budget has changed since FY 2018-19 for select programs and fund sources. The chart below incorporates General Fund, cash funds other than local funds, and select reappropriated funds (for Library Programs and the Colorado School for the Deaf and the Blind). With few exceptions, cash funds in this department are not fee-based, and many cash fund sources, including the State Education Fund, can be used in lieu of General Fund for school finance. As shown:

- Nutrition program growth is by far the largest driver, reflecting launch of the Healthy School Meals for All Program.
- Charter School Institute Mill Levy Equalization and Facility Schools have experienced significant growth.
- The rest of the programs in this area have—on net—experienced flat or declining funding. The large "other" category incorporates some areas of growth (post-secondary workforce readiness and school quality-related grant programs) and many other offsetting reductions.

FY 2018-19 to FY 2026-27 Appropriations Comparison – General Fund & Cash Funds - Adjusted for Inflation

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2026-27	$ Change from FY 2018-19 Adjusted	% Change from FY 2018-19 Adjusted
Nutrition - GF, CF	6,116,036	8,194,220	184,387,191	$176,192,971	2150.2%
Charter School Institute MLE GF, CF	5,523,862	7,400,830	56,658,283	$49,257,453	665.6%
Facility Schools CF	15,987,271	21,419,629	36,308,661	$14,889,032	69.5%
School Capital Construction + Charter School Facilities - CF (except local share)	165,807,245	222,147,337	227,704,130	$5,556,793	2.5%
Early Literacy CF	42,459,494	56,886,920	41,753,901	($15,133,019)	-26.6%
Grant Programs & Other: Student Pathways, School Quality Support, Educator Talent, Learning Supports GF, CF	84,429,351	113,117,829	102,918,910	($10,198,919)	-9.0%
Assessments CF	26,081,831	34,944,247	24,770,345	($10,173,902)	-29.1%
School for Deaf & Blind GF, CF, RF	16,488,703	22,091,444	20,778,993	($1,312,451)	-5.9%
Management, IT, centrally-approp - GF, CF	21,090,786	28,257,281	27,435,775	($821,506)	-2.9%
Libraries - GF, CF, RF	5,649,509	7,569,171	7,092,112	($477,059)	-6.3%
Total	**389,634,088**	**522,028,909**	**729,808,301**	**$207,779,392**	**39.8%**
General Fund	51,909,026	69,547,334	101,863,668	$32,316,334	46.5%
Cash Funds (except local)	333,498,255	446,818,529	622,888,299	$176,069,770	39.4%
Reappropriated Funds (select)	4,226,807	5,663,045	5,056,334	($606,711)	-10.7%

Budget Requests for General Fund Relief

The Department request, as submitted through the Governor's Office, did not include any requests for General Fund relief in the sections of the budget outside of School Finance and Categorical Programs. However, request R11, although funded in the School Finance section, is managed by the team that oversees Student Pathways programs, so staff is including it here. In this department, staff considers State Education Fund money equivalent to General Fund, since the two fund sources are largely interchangeable in school finance.

Budget Requests for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Expenditure Reductions				
R11 P-tech Eliminate 6th year	$0	-$598,396	N	The request is to reduce the extended high school reimbursement rate for P-tech students in their 5th and 6th year of program from $10,732 to $7,104 per SFTE and to eliminate reimbursements for the 6th year effective FY 2028-29. Savings are State Education Fund. The State Board of Education recommended only the 6th year cut and not the rate cut.
Subtotal - Expenditures	$0	-$598,396		
Net General Fund Relief	$0			

Additional Options for JBC Consideration

Background – Recent-year Cuts to Department Grants and Special Programs

The General Assembly took multiple actions during the 2025 and 2026 legislative session to eliminate and consolidate a large number of the Department's grant programs. The tables below summarize a list of programs that were reduced by the amount shown, eliminated, or allowed to expire in FY 2025-26 and FY 2026-27.

Department of Education Grant Reductions Enacted for FY 2025-26

Grant	Amount	Fund Source
K-5 Social emotional	-$2,502,388	SEF
High Impact Tutoring	-4,994,564	GF
Computer Science Ed grants	-571,289	SEF
HS Innovative Learning Pilot	-354,156	GF
Bullying Prevention	-1,000,000	MTCF
Career Advisor Training	-1,000,000	GF
Accelerated College Op Grant	-565,136	GF
CO Student Leaders Institute	-227,753	GF
Concurrent Enrollment Expansion	-1,476,948-	MTCF
Buckner Auto-enroll Advanced Courses	-251,913	GF
ASCENT	-6,703,048	SEF
ASCENT hold harmless (temp)	2,257,275	SEF
	-$17,389,920	

Department of Education Grant Reductions Enacted for FY 2026-27

Grant	Amount	Fund Source
Local Accountability Grant Program	-$506,690	GF
Fourth year Innovation Pilot	-562,164	GF
Bullying Prevention Grant Fund	-1,000,000	GF
Adult Literacy Grants	-1,000,000	GF
Behavioral Healthcare Professional Matching Grant	-3,000,000	MTCF
Menstrual Hygiene Grant	-100,000	GF
Counselor Corps Grant	-1,000,000	SEF
Phase-out Teacher Recruitment and Prep Program (TREP); annualizes to -$2.7M	-902,809	SEF
Math accelerator (1x reduction, recapturing prior year approp)	-5,200,000	GF
Prof Development for Science Teachers (1x reduction, recapturing prior year approp)	-1,500,000	SEF
	-$14,771,663	

FY 2025-26 reductions reflected a concerted effort by the Department, the JBC, and General Assembly to eliminate programs that were not deemed essential and to develop a more equitable and effective system for distributing funds and achieving policy goals. Two major steps in this direction included:

- modification to the education accountability system via H.B. 25-1278 (Education Accountability System); and
- modifications to postsecondary and workforce preparation S.B. 25-315 (Postsecondary Workforce Readiness Programs; a JBC bill).

The two were related, since the accountability bill added new accountability measures related to preparing students for the workforce and postsecondary education, and S.B. 25-315 shifted money from the ASCENT program and various small targeted grant programs to support school districts statewide through formula allocations for postsecondary and workforce readiness programs. The changes were accompanied by $9.5 million in net reductions.

FY 2026-27 reductions were driven more by the Joint Budget Committee and JBC Staff, since there were relatively few reductions proposed by the Executive Branch.

Staff believes that the General Assembly has eliminated or significantly reduced the vast majority of grant programs that appeared to have litte evidence of statewide impact, limited evidence of positive outcomes, or that seemed particularly inequitable in terms of the school districts that benefitted. The General Assembly also took reductions to some grant programs that had better outcomes, since these cuts were more palatable than other options. Staff believes that there are still some areas where programs should be eliminated or substantially modified, but remaining opportunities are more limited.

In an environment with less severe fiscal constraints, staff hopes the General Assembly and the State Board of Education will work to improve existing programs, focus any growth in key priority areas, and try to avoid some of the scattershot development of grant programs that occurred in the past. Some of the grant programs that were reduced or eliminated due to budget constraints could be restored, but, as discussed further below, the distribution of grant funds is often inequitable and the long term impacts of temporary grants can be uncertain.

There is a role for grants. Grants and special programs are among the limited tools available to the General Assembly for affecting public education statewide. The General Assembly and State Board of Education lean

heavily on the Department's administrative staff, grants and other targeted distribution programs (including categorical programs) to support high quality public education throughout the State and to achieve the policy goals outlined in state statute. The vast majority of the Department's budget is distributed to school districts through the school finance formula ($5.5 billion), and the General Assembly has limited ability to direct school district activities that are funded this way.

Grants are also an imperfect tool. Department research has highlighted some of the weaknesses of a grants-driven approach. In 2024, the Department completed a comprehensive inventory of the competitive state grants it administered. The resulting report, submitted to the State Board in 2024, examined 31 state competitive grants with approximately $85 million available for distribution in FY 2022-23 or FY 2023-24.[35] The report concluded that the grants met some level of need and that there was a high demand for them, but also highlighted the lack of coherence, lack of review, and resulting fragmented allocation of resources. The report found that *one-third of local education providers did not directly receive any state funded competitive grants during the review period*, often because they did not even bother to apply.

Staff Identified Options for Additional Cuts

The table below summarizes options identified by the JBC staff that the Committee could consider in addition to or instead of the options presented in the budget request. The General Assembly has reviewed many of these options before and chosen not to take them.

A General Fund reduction of 1.0 percent to the sections of the budget covered in this briefing would require a reduction of $1.0 million. A reduction of 1.0 percent to both General Fund and cash fund amounts would require a total reduction of $8.0 million.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Expenditure Reductions				
Cut discretionary grants 5.0 percent	-350,000	-1,899,437	N	Savings available from a 5% cut to remaining discretionary grants
Eliminate Social Studies Assessment	0	-533,000	Y	In FY 2026-27 the General Assembly adopted HB 26-1353 which changed the structure to a single assessment in 7th grade. The State Board has recommended eliminating the assessment entirely.
Cap CSI MLE and reduce to 90% of full equalization	-5,665,828	0	Y	Re-cap funding or adopt other changes to CSI Mill Levy Equalization to better control or reduce program costs. Proposed reduction is based on funding CSI MLE at 90 percent of FY 2026-27 calculation.

[35] Dillinger Research and Applied Data, Final Comprehensive Grants Report, Submitted to Colorado Department of Education September 30, 2024. https://go.boarddocs.com/co/cde/Board.nsf/files/D9MNZ56249CD/$file/Grants%20Project%20Final%20Comprehensive%20Report%209.30.24.pdf

Option	General Fund	Other Funds	Bill? Y/N	Description
Reduce Charter School Facilities Assistance by 10.0%	0	-4,300,570	Y	Reduce funding for charter school facilities assistance by 10%; funds could be redirected to BEST or could be taken as an SEF reduction
Reduce Public School Capital Construction Assistance Grants by 5.0%	0	-5,000,000	Y	Reflects scale of savings available from approximate 5% cut; details would depend on how this was implemented.
Subtotal - Expenditures	-$6,015,828	-$11,733,007		
Net General Fund Relief	-$6,015,828			

Expenditure Reductions

Cut discretionary grants 5.0 percent

Description: A 5.0 percent cut to grants would provide savings of approximately $2.2 million. The cuts options include a list of remaining grant programs that are not categorical or specifically voter-authorized.[36] Categorical funding can be restructured, but cannot be reduced without compensating categorical program increases.

Many of the remaining items reflect items that the General Assembly has identified as high priority and that many stakeholders value, such as early literacy and school transformation funding.

FY 2026-27 Base Grant Program Funds for School Districts

Grant	FY 2026-27 Base Request	
Behavioral Health Professionals Match Grant	$11,999,647	MTCF
School Counselor Corps	11,039,840	SEF
School Transformation & Leadership Pilot	8,387,202	$6M GF; $2M SEF
Early Literacy Grants	8,500,000	SEF/MTCF
Ninth Grade Success	2,012,553	SEF
Dropout prevention	2,007,157	MTCF
Educational Stability	1,042,337	GF
Total	**$44,988,736**	

Key Considerations: Grants are inherently temporary for any given grantee and should not be part of school district ongoing base budgets. Some grants are multi-year, so any cuts must be managed to limit the disruption of multi-year commitments.

Social Studies Assessment

Description: This proposal would eliminate the Social Studies Assessment from the list of performance assessments required and funded by the state, providing ongoing savings of approximately $533,000 from the State Education Fund.

Key Considerations: The State Board of Education has repeatedly voted in favor of eliminating the Social Studies Assessment requirement entirely in its review of budget proposals. Presentations to the State Board of

[36] Much of the Department's larger grants and allocations are appropriated as part of categorical programs. Under Amendment 23, categorical programs, in total, must increase annually by at least inflation. Other major grant programs were authorized based on voter adoption of Propositions FF, LL, and MM (Healthy School Meals for All). While some of these programs might benefit from changes, staff does not assume net savings associated with changes to these programs.

Education have noted that it is not part of any state or federally-mandated accountability component. Last year, based on the Governor's request, the JBC sponsored H.B. 26-1353, which eliminated a 4th grade social studies assessment, saving $302,000. This also changed the program from a sample-based assessment to one taken by all 7th graders.

Additional background: Section 22-7-1006.3, C.R.S., as amended, requires the Department administer a state assessment in social studies to students enrolled in public middle schools throughout the State. Previously, HB 20-1135 eliminated the requirement for a school social studies assessment in high school but retained the elementary/middle school sample requirement.

Cap Charter School Institute (CSI) Mill Levy Equalization

Description: Charter School Institute (CSI) Mill Levy Equalization provides additional state support to ensure that students enrolled at CSI schools receive per pupil funding equal to the district per pupil funding in each district where a CSI school is located.

The program is currently driven by factors that are outside of the General Assembly's control. One option for containing and reducing costs is to again make the program subject to appropriation and appropriate only to the extent funds are available.

Key Considerations: State funding for Charter School Institute Mill Levy Equalization has been one of the largest drivers in the is part of the budget in recent years. Funding has increased from $5.5 million General Fund in FY 2018-19 to $56.7 million in FY 2026-27.

As staff has noted in the past:

- Current statutory provisions that provide for "full" equalization for CSI schools drive state fund increases based on local voter decisions to increase mill levy overrides for their local school district, as well student and school decisions to join CSI. This creates significant risk for the state budget.
- CSI's position is that its schools should not receive less funding per student than students at neighboring public schools. This is compelling. CSI charter schools fill important niches in the array of school offerings. CSI charters clearly face more financial obstacles than most district schools.
- Nonetheless, staff remains concerned about the *source* for equalizing funding (state General Fund/State Education Fund) and the resulting impact on the state budget. Staff has previously expressed concerns about building incentives for charter schools, and their local school districts, to encourage charter schools to pursue CSI authorization instead of local district authorization, since this is directly contrary to the state's financial interest. It is still not clear whether this is a significant cost-driver. However, it **is** clear that ever-increasing local district mill-levy overrides are a huge factor driving the cost of this program. The resulting costs are entirely outside the General Assembly's control.

Additional Background: The State Charter School Institute (CSI), is as an independent agency in the Department of Education. The CSI is allowed to authorize charter schools located within a school district's boundaries if the school district has not retained exclusive authority to authorize charter schools or if the school district allows the charter school applicant to seek CSI authorization.

CSI schools have access to per pupil operating revenue (PPOR) equal to the PPOR for the district in which they are geographically located. However, they do not generally have access to mill levy override funding approved by voters to support the operations of their local school district, which can add 30.0 percent or more to district PPOR, depending upon the district. This is because CSI is not legally connected to local school districts, and

neither the State nor CSI appear to have authority to require school districts to transfer funds to CSI or to request that voters authorize mill levy or bond funding for CSI schools. This differs from the situation for district-authorized charter schools. District-authorized charter schools historically had uneven access to local mill levy override revenues, based on decisions at the district level. However, H.B. 17-1375 required all districts to share override revenues with *district-authorized* charter schools on an equal per pupil basis beginning in FY 2019-20.

Since CSI-authorized schools do not have access to local override revenues, H.B. 17-1375 created the Mill Levy Equalization Fund to support state payments to CSI schools to equalize the local override revenues available in CSI schools' geographic districts. The General Assembly appropriated General Fund to the Mill Levy Equalization Fund over multiple years, keeping the total capped and authorizing CSI to distribute mill levy equalization funding to schools to the extent feasible based on the appropriation. During the 2023 legislative session, the General Assembly included a provision in the School Finance Act reflecting its intent to fully fund mill levy equalization beginning in FY 2024-25. The FY 2024-25 through FY 2026-27 appropriations reflect this policy change.

Staff will have better information on costs for both the mid-year adjustment and the FY 2027-28 funding required under current law in January.

Reduce Charter School Facilities Assistance by 10.0%

Description: The Charter School Facilities Assistance Program distributes funds on a per-pupil basis to most charter schools in the State. The FY 2026-27 appropriation is $43.0 million from multiple funding sources. This option would reduce funding by 10.0 percent.

Key Considerations: This program pre-dates many initiatives that have helped to provide more equitable support for charter schools at the local and state level, including state and local funding that has constructed and renovated charter school buildings. *Charter schools are on average in better condition than other district schools*, based on their facility condition index (0.35 v. 0.51, where a low score is better) and they have similar "adequacy" scores (a measure of how well facilities support programming). In recent years charter schools have also received a disproportionately large share of state Building Excellent Schools Today (BEST) grant funding: charters make up about 15.4 percent of enrollment, but in FY 2023-24, FY 2024-25, and FY 2025-26 received, respectively, 24.2 percent, 18.1 percent, and 26.0 percent of all BEST grants. Timing could be a consideration: the State is receiving a federal grant through FY 2028-29, which a cut might jeopardize.

Additional Background: The Charter School Facilities Assistance Program distributes over $300 per student on a per-pupil basis to most charter schools in the State. Charter School Facilities Assistance currently draws on four sources: formula allocations from the Public School Capital Construction Assistance Fund that are based on the share of total public school student FTE enrolled in charter schools ($7M for FY 26), additional allocations from the Public School Capital Construction Assistance Fund added in H.B 24-1448 (New School Finance Formula - $13M in FY 2026-27 growing to $15.0 million in FY 2028-29), State Education Fund formula allocations ($23.5M in FY 2025-26), and off-budget federal grant funds ($7.3M in FY 2026-27, declining through FY 2028-29). The additional funding added in H.B. 24-1448 is set to expire in FY 2029-30.

Reduce Public School Capital Construction Assistance (BEST) Grants by 5.0%

Description: The Building Excellent Schools Today (BEST) program provides grants to school districts and charter schools for public school capital construction. Approximately $100 million per year is currently available for cash grants. This option would reduce available grants, with associated funding redirected to public school

operations. The exact mechanism would need to be determined. The program is supported by multiple funding sources, including State Land Board revenue and interest on the Permanent Fund, as well as Marijuana Excise Tax revenue. Total revenue to the fund has been capped since FY 2024-25, with spill-over directed to the State Public School Fund to support school finance.

Key Considerations: Program revenue is already capped, which is expected to reduce the funding available for grants even in the absence of additional legislative action. Most school capital construction funding is supported by local bonds, and the State is not in a financial position to substitute for this statewide. National data indicates that Colorado state and local support for public school capital construction is in the low-middle range compared to other states.

Footnotes and Requests for Information

Update on Long Bill Footnotes

The General Assembly includes footnotes in the Long Bill to:

1. set forth purposes, conditions, or limitations;
2. explain assumptions; or
3. express legislative intent.

This section discusses a subset of the footnotes relevant to the divisions covered in the briefing. For a full list of footnotes, see the end of each departmental section of the 2027 Long Bill (https://leg.colorado.gov/bills/hb26-1410).

14 Department of Education, School District Operations, Public School Capital Construction, Public School Capital Construction Assistance Board - Cash Grants -- This appropriation remains available until the completion of the project or the close of the 2028-29 state fiscal year, whichever comes first.

Comment: This footnote has been included in the Long Bill for more than five years. This footnote makes funding appropriated to the Building Excellent Schools Today (BEST) Program for cash grants available for up to three years to allow for the completion of projects requiring funding for more than a single fiscal year.

15 Department of Education, Student Learning, Learning Supports, Intervention, and Planning, Content Specialists – In a year in which the Department receives an appropriation for biennial standards review pursuant to Section 22-7-1005, C.R.S., the appropriation in this line item for the biennial standards review, in an amount not to exceed $118,500, remains available for expenditure until the close of the subsequent state fiscal year.

Comment: This footnote is new in FY 2026-27. Under current statute, the Department receives an additional appropriation every two years for standards review. The process for conducting the reviews extends beyond a year. This footnote is intended to facilitate this process.

16 Department of Education, Library Programs, Reading Services for the Blind -- This appropriation is for the support of privately operated reading services for the blind, as authorized by section 24-90-105.5, C.R.S. It is the General Assembly's intent that $615,000 of this appropriation be used to provide access to radio and television broadcasts of locally published and produced materials and $245,000 of this appropriation be used to provide telephone access to digital transmissions of nationally published and produced material

Comment: This footnote has been included in the Long Bill for at least five years to express the General Assembly's intent concerning this appropriation. The Department annually contracts with Audio Information Network of Colorado (AINC) to provide an on-the-air volunteer reading service for the blind, visually impaired, and print-handicapped citizens of Colorado. Broadcasts are provided in Boulder, Louisville, and Lafayette and are available on local cable as a standard radio frequency at 98.9 KHzs. AINC is currently working through cable associations with the cities to expand local coverage. The services provided by AINC are also made available through the internet, telephone, and podcasts. In FY 2012-13, the General Assembly increased the allocation for

the contract with AINC from $200,000 per year to $300,000. The General Assembly added $10,000 in FY 2014-15, $50,000 in FY 2015-16, and $80,000 in 2018-19 for a total of $440,000. The JBC initiated a further increase of $100,000 for this program in FY 2022-23, and new legislation brought the total to $615,000 in FY 2023-24.

The remaining funding (currently $245,000) is used to purchase services from the National Federation for the Blind (NFB) for its Newsline service, which provides eligible Coloradans access to newspapers nationwide and a few magazines via touch tone telephone, internet, and by email. Newsline services now include television listings (based on an individual's zip code); the NFB indicates that this additional service has increased use of their Newsline service nationwide significantly. Anyone who is a patron of the Colorado Talking Book Library (CTBL) is eligible to access Newsline services. The CTBL is able to sign patrons up for the Newsline service through their existing database.

Update on Requests for Information

The Joint Budget Committee may submit requests for information (RFIs) to departments. The Joint Budget Committee must prioritize the requests per Section 2-3-203 (3), C.R.S. This section discusses a subset of the RFIs relevant to the divisions covered in the briefing. For a full list of RFIs, see FY 2026-27 Legislative Requests for Information on the General Assembly website.

Department of Education Requests

1. Department of Education, School District Operations, Capital Construction, Division of Public School Capital Construction – The Public School Capital Construction Assistance Board is requested to provide a report to the Joint Budget Committee by November 1, 2026, addressing whether use of some BEST funds for planning grants could improve the effectiveness and efficiency of the state's support for public school capital construction.

Comment: The Department submitted the requested response. Staff has quoted most of the response below in its entirety. **Staff recommends that the Committee discuss the legislative proposal with the Department at its hearing.**

"Overview

The Capital Construction Assistance Board (CCAB) believes master plans and related due diligence efforts are key to identifying the most fiscally prudent solution to address health, safety, and security deficiencies in Colorado public schools. The CCAB also recognizes the cost burden this puts on grantees with no guarantee of receiving a grant from BEST and so recommends a program to assist with this expense and to create guidance related to BEST policies and procedures.

Given that, the CCAB agrees with the JBC staff proposal that making funding available from the school Capital Construction Assistance Fund to support districts and charters in their master planning efforts is a great idea and we would welcome the opportunity to implement the program based on the following detail.

Current Challenges

- Fragmented approach to district facility updates
- Rushed master plans and lack of community feedback
- Potential default to facility replacement over renovation
- Lack of funding to support thorough efforts

Benefit

Using funds to help with planning ahead of a potential BEST grant may benefit the effectiveness and efficiency of the state's support for public school capital construction by:

- Assisting staff and CCAB in review of BEST grants
- Helping reduce construction and budget issues in awarded projects
- Creating savings by avoiding duplicative or unnecessary work due to long-term planning and holistic analysis
- Providing districts and charters equal opportunity to adequately plan for their facilities by relieving an associated cost burden
- Creating an environment where CDE can implement best practices in planning and procurement, including identifying the most cost effective and efficient solutions
- Supporting district planning efforts to seek funding outside of BEST as well, helping state dollars go further

Grant Funding May Support

- Hiring consultants to complete comprehensive district master plan
- Hiring consultants to complete preliminary feasibility studies, including site and environmental investigation

Suggested Rules or Programmatic Decisions (to be reviewed, approved, and revised periodically by staff and board):

- Maximum amount of $75,000 per grant
- Required match of 10%, with maximum contribution of $5,000
- Grants may be awarded for master planning and due diligence efforts including, but not limited to, creating preliminary feasibility studies, site and environmental investigations, inventorying existing space and systems, analyzing space requirements, exploring options and projecting and prioritizing future needs
- Grants will be awarded each fall and required to complete work within two years with the expectation that a BEST grant will be applied for in one of the next three grant cycles
- The feasibility of renovating and replacing systems should be considered before building replacement
- All associated solicitations will follow BEST policy
- CDE staff will be fully engaged in the process from procurement to completion and approve the final product in accordance with CDE Planning Guidelines
- Grants may not cover administrative costs
- BEST grant applications that have utilized the planning grant program may be incentivized, potentially through additional points in staff/board scoring

The Department looks forward to the opportunity to work with the JBC on statutory language to move this forward and make this an effective and efficient program."

The Department provided draft bill language as part of its submission.

2. Colorado Department of Education, Management and Administration; and Colorado School for the Deaf and the Blind – The Department and the Colorado School for the Deaf and the Blind are requested to submit a report as part of the annual budget request that describes the procedures for incorporating CSDB staff into DPA common policy templates submitted by the Department. The submission should identify the portion of the Department's base salary and FTE that is for the Colorado School for the Deaf and the Blind and demonstrate that the personnel benefit calculations cover all staff at CSDB, while salary survey and step pay calculations exclude increases for staff who receive increases that align with the D11 school district salary

schedule. To ensure step-pay increases are accurately calculated, common policy templates and the Department's submission is requested to accurately reflect part-time FTE.

Comment: The Department and CSDB submitted the requested response. The response outlines the procedures CSDB and the Department will follow to ensure that centrally-appropriated amounts for CSDB are properly calculated. Staff is hopeful that these processes will significantly improve the accuracy of the Department budget request. Specific procedures are outlined here.

3. Department of Education; and Colorado School for the Deaf and the Blind -- The Department of Education and the Colorado School for the Deaf and the Blind are requested to provide to the Joint Budget Committee, by September 1, 2026, detailed information concerning each entity's implementation of the recommendations of the independent review panel for the Colorado School for the Deaf and Blind. The requested information should include both detail on the progress made to date and each entity's plans going forward.

Comment: The Department submitted the requested response.

Background: The Colorado School for the Deaf and the Blind (CSDB) is a state-funded school that was established for the purpose of providing comprehensive educational services for children under the age of twenty-two who are blind and/or deaf. As a "Type 1" agency within the Department of Education, the CSDB is overseen by a seven-member board appointed by the Governor and confirmed by the Senate.

The CSDB operates a residential campus in Colorado Springs and in recent years has served 170 to 200 students on-campus. Colorado students from the ages of birth through twenty-one are eligible to receive services either at or through the CSDB. Students enrolled at CSDB must have a documented hearing and/or vision loss and meet the enrollment criteria established by the Board of Trustees. In addition, pursuant to Section 22-80-102 (2), C.R.S., the CSDB is to "be a resource to school districts, state institutions, and other approved education programs." In this capacity, it provides in-home services to children from birth to age 3 (and their families) through the early intervention (CO-Hears) program and the Early Literacy Development Initiative (ELDI). The school also provides outreach services to school-age students being served in local districts, supported in part by fees paid by the local school districts.

- Eight years ago, external stakeholders voiced a variety of concerns regarding CSDB operations and management to the Committee and to JBC Staff. Concerns included, among others:
- Low academic performance;
- Inadequate spoken language instruction for students suited to such instruction (particularly related to those using cochlear implants); and
- Inadequate statewide services for those functions the CSDB is expected to provide throughout the State, including outreach services to school districts and early intervention services.

Further work with the Department and CSDB ultimately resulted in an independent program review that was issued in August 2019. This report found that there had been multiple recommendations to improve the education for deaf/hard of hearing and blind/visually impaired students for almost 30 years that had not been acted upon. The report included recommendations for improving the various components of the program at the school, as well as services it provides for deaf/hard of hearing and blind/visually impaired students statewide.

Since that time, the CSDB has been submitting reports on its progress in implementing the Independent Program Review recommendations.

General Staff Notes on CSDB: Staff notes that CSDB is an expensive placement from a state perspective. Appropriations total $20.8 million, including $15.8 million General Fund, in FY 2026-27. The majority of funds support on-campus enrollment of about 161 students, including about 41 in residential services. Enrollment is still well below the pre-pandemic period.[37]. Excluding early intervention and outreach services, and including residential services, the average cost of serving a student at CSDB exceeds $51,000 per student. This is in part because of the residential services provided for some students. Costs and program outcomes are also affected by the large number of students who suffer from multiple disabilities and are not solely deaf or blind. Because of these factors, it can be difficult to determine both whether CSDB costs are reasonable and whether CSDB outcomes are strong or weak.

Summary of Response: Because of large number of recommendations and the scale of the report, staff has summarized the items in the Executive Summary – Immediate Improvement category and Executive Summary – Long-term Action and State-level Action.

	Number Completed	Number in Progress	Number not Completed/Not Started
Executive Summary- Immediate Improvement	**13**	**0**	**0**
Completed: CSDB gives additional attention to the operations and outcomes of the School for the Blind. New evaluation process for superintendent. Board of Trustees trained annually in Board Best Practices and legal requirements. Number of principal positions reduced from five to three, while new coaches were added for math and literacy. CSDB has engaged in instructional improvement, addressed in its Strategic Plan. CSDB website and CDE website are now linked and a "who to contact" resource is added to both organizations' websites, which is updated. CSDB provides technical assistance and outreach to the new Department of Early Childhood and CSDB staff provide training for early childhood staff. Early intervention staff ensure that family trainings and support offerings are available outside the Pikes Peak Region. Early intervention staff ensure that parents have access to a range of communication methodologies. CSDB and the CDE have jointly conducted a statewide outreach needs assessment to develop a plan to meet identified needs. CSDB has posted a position for an outreach project coordinator, though the position is not yet filled. CSDB provides all students and families access to a bilingual environment (ASL and English). Early intervention staff ensure all parents have access to a range of communication methods.			

	Number Completed	Number in Progress	Number Not Completed/ Not Started
Executive Summary- Long-term Action and State-level Action	**3**	**1**	**0**
Completed: CSDB has become nationally certified through the appropriate deaf and blind education national accreditation process. CSDB has set an aspirational goal to become a collaborative partner with school districts, families and advocacy groups. CSDB Superintendent has formed and developed separate deaf/hard of hearing and blind/visually impaired ongoing advisory councils comprised of a wide range of stakeholders			
In Progress:			
CSDB, in coordination with CDE, should develop partnerships with higher education to enable local district staff to become licensed/certified in areas of critical staff shortage CSDB is actively collaborating with the CDE Commissioner's Office, AU special education directors, and higher education partners to expand service models and address educator shortages in Deaf Education and Visual Impairment.			

This year, CSDB reports that it has completed the accreditation of both its deaf and blind schools and has completed virtually all of the work outlined in the independent program review. On this basis, it requests to end the annual RFI report. JBC Staff concurs.

4. Department of Education, School District Operations, Public School Finance, Administration; and Nutrition, Healthy School Meals for All, Program Administration – During the 2028 legislative session, the Joint Budget

[37] In FY 2018-19, the school served 180 students on campus.

Committee intends to consider the impact of Section 22-82.9-211 (4.5), C.R.S., which requires transfers from the State Education Fund to the Healthy School Meals for All Program Account beginning July 1, 2028. The Department is requested to submit a report by November 1, 2027, concerning how implementing this provision is anticipated to affect funding available in the State Education Fund and the Healthy School Meals for All Program Fund.

Comment: The requested report is not due until November 1, 2027. Staff anticipates that the Committee will include this request again in the Committee's 2027 RFI letter.

Department Annual Performance Report

Departments must publish an **Annual Performance Report**[38] for the *previous state fiscal year* by November 1 of each year. This report summarizes the Department's performance plan and most recent performance evaluation. In addition, departments develop and submit a **Performance Plan**[39] for the *current fiscal year* to the Joint Budget Committee and the relevant Joint Committee of Reference by July 1 of each year.

Per statute[40], the Joint Budget Committee must consider performance plans submitted by departments and may prioritize budget requests intended to enhance productivity, improve efficiency, reduce costs, and eliminate waste. To find the performance plans, search the Office of State Planning and Budgeting website and select the performance plan (https://operations.colorado.gov/performance-management/department-performance-plans).

[38] Section 2-7-205, C.R.S.
[39] Section 2-7-204 (3)(a), C.R.S.
[40] Section 2-7-204 (6), C.R.S.

Appendix A: Numbers Pages

Appendix A details the actual expenditures for the last two state fiscal years, the appropriation for the current fiscal year, and the requested appropriation for next fiscal year. Appendix A organizes this information by line item and fund source.

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Department of Education **Susana Cordova, Commissioner**					
(1) Management and Administration Funding for the State Board of Education, the Commissioner of Education, and general department administrative responsibilities.					
(A) Administration and Centrally-Appropriated Line Items					
State Board of Education	475,128	590,880	568,447	572,518	
FTE	2.5	2.5	2.5	2.5	
General Fund	475,128	590,880	568,447	572,518	
Cash Funds	0	0	0	0	
General Department and Program Administration	6,481,682	6,629,820	7,297,965	7,374,401	
FTE	46.0	46.2	46.2	46.2	
General Fund	3,222,669	3,230,770	3,186,372	3,208,424	
Cash Funds	242,542	136,407	193,586	194,345	
Reappropriated Funds	3,016,471	3,262,643	3,918,007	3,971,632	
Grants Administration	651,491	586,174	659,443	685,604	*
FTE	1.0	0.5	0.9	0.7	
General Fund	480,057	433,284	494,167	459,843	
Cash Funds	171,434	152,890	165,276	225,761	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Health, Life, and Dental	8,731,241	9,463,520	11,826,616	14,395,158	
FTE	0.0	0.0	0.0	0.0	
General Fund	3,396,511	3,870,109	4,679,020	5,469,108	
General Fund Exempt	0	0	0	0	
Cash Funds	1,135,475	1,180,493	2,015,496	2,559,434	
Reappropriated Funds	968,342	962,914	1,361,210	1,808,810	
Federal Funds	3,230,913	3,450,004	3,770,890	4,557,806	
Short-term Disability	64,545	32,987	46,876	46,135	
FTE	0.0	0.0	0.0	0.0	
General Fund	26,181	12,119	18,574	17,481	
General Fund Exempt	0	0	0	0	
Cash Funds	5,137	1,698	7,163	7,278	
Reappropriated Funds	0	4,333	5,508	6,360	
Federal Funds	33,227	14,837	15,631	15,016	
Administrative Law Judge Services	209,603	251,414	182,730	340,980	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	2,129	
Cash Funds	209,603	251,414	182,730	338,546	
Reappropriated Funds	0	0	0	305	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Statewide training	0	0	0	16,864	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	6,672	
General Fund Exempt	0	0	0	0	
Cash Funds	0	0	0	2,874	
Reappropriated Funds	0	0	0	1,941	
Federal Funds	0	0	0	5,377	
Paid Family Medical Leave Insurance	149,993	213,272	301,347	296,586	
FTE	0.0	0.0	0.0	0.0	
General Fund	49,034	113,206	119,406	112,378	
General Fund Exempt	0	0	0	0	
Cash Funds	1,277	4,684	46,050	46,790	
Reappropriated Funds	0	0	35,407	40,886	
Federal Funds	99,682	95,382	100,484	96,532	
Unfunded Liability Amortization Equalization Disbursement Payments	5,358,464	5,125,395	6,696,596	6,569,167	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,998,998	1,883,813	2,653,462	2,491,420	
General Fund Exempt	0	0	0	0	
Cash Funds	488,726	502,922	1,023,326	1,035,565	
Reappropriated Funds	655,574	619,065	786,826	906,565	
Federal Funds	2,215,166	2,119,595	2,232,982	2,135,617	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Salary Survey	1,999,620	1,266,327	3,521	1,052,852	
FTE	0.0	0.0	0.0	0.0	
General Fund	778,984	454,878	3,521	335,252	
General Fund Exempt	0	0	0	0	
Cash Funds	163,902	65,800	0	184,358	
Reappropriated Funds	240,788	170,001	0	144,973	
Federal Funds	815,946	575,648	0	388,269	
Step Pay	1,570,898	274,482	609,577	1,239,040	
FTE	0.0	0.0	0.0	0.0	
General Fund	551,383	96,166	204,804	359,946	
Cash Funds	77,143	4,783	104,041	230,073	
Reappropriated Funds	205,099	34,741	74,361	187,333	
Federal Funds	737,273	138,792	226,371	461,688	
PERA Direct Distribution	1,304,359	1,293,177	1,301,941	1,239,637	
FTE	0.0	0.0	0.0	0.0	
General Fund	963,385	957,714	964,738	918,571	
General Fund Exempt	0	0	0	0	
Cash Funds	195,067	197,927	199,197	183,060	
Reappropriated Funds	145,907	137,536	138,006	138,006	
Federal Funds	0	0	0	0	
Temporary Employees Related to Authorized Leave	29,961	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	29,961	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Workers' Compensation	253,391	274,188	352,879	351,199	
FTE	0.0	0.0	0.0	0.0	
General Fund	124,390	150,161	169,545	168,738	
General Fund Exempt	0	0	0	0	
Cash Funds	10,305	3,173	46,050	45,830	
Reappropriated Funds	0	9,827	11,925	11,868	
Federal Funds	118,696	111,027	125,359	124,763	
Legal Services	1,324,188	1,194,782	1,398,355	1,266,252	
FTE	0.0	0.0	0.0	0.0	
General Fund	818,348	738,375	864,183	782,544	
General Fund Exempt	0	0	0	0	
Cash Funds	443,603	400,252	468,449	424,194	
Reappropriated Funds	62,237	56,155	65,723	59,514	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	821,832	1,024,799	627,918	1,048,738	
FTE	0.0	0.0	0.0	0.0	
General Fund	821,832	1,024,799	627,918	1,048,738	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Capitol Complex Leased Space	902,695	1,050,786	1,329,506	967,497	
FTE	0.0	0.0	0.0	0.0	
General Fund	272,059	353,419	378,908	275,736	
Cash Funds	69,006	18,620	241,971	176,085	
Reappropriated Funds	95,888	109,119	120,985	88,042	
Federal Funds	465,742	569,628	587,642	427,634	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
CORE Operations	66,377	53,850	207,988	195,030	
FTE	0.0	0.0	0.0	0.0	
General Fund	33,185	26,922	102,556	96,167	
Cash Funds	25,715	20,862	76,663	71,887	
Reappropriated Funds	7,477	6,066	23,119	21,679	
Federal Funds	0	0	5,650	5,297	
SUBTOTAL - (A) Administration and Centrally-Appropriated Line Items	30,395,468	29,325,853	33,411,705	37,657,658	12.7%
FTE	49.5	49.2	49.6	49.4	(0.4%)
General Fund	14,042,105	13,936,615	15,035,621	16,325,665	8.6%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	3,238,935	2,941,925	4,769,998	5,726,080	20.0%
Reappropriated Funds	5,397,783	5,372,400	6,541,077	7,387,914	12.9%
Federal Funds	7,716,645	7,074,913	7,065,009	8,217,999	16.3%
(B) Information Technology					
Information Technology Services	5,198,114	5,332,018	5,682,094	5,661,530	
FTE	36.9	0.0	30.5	30.5	
General Fund	5,148,114	5,318,304	5,410,379	5,438,015	
Cash Funds	50,000	13,714	271,361	223,161	
Reappropriated Funds	0	0	354	354	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Payments to OIT	1,579,878	952,746	842,807	837,378	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,166,192	702,915	622,265	618,257	
Cash Funds	318,377	189,214	165,719	164,652	
Reappropriated Funds	95,309	60,617	54,823	54,469	
Federal Funds	0	0	0	0	
IT Accessibility	898,213	833,846	171,563	174,037	
FTE	0.0	0.0	0.9	0.9	
General Fund	896,035	666,923	171,563	174,037	
Cash Funds	2,178	166,923	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Information Technology Asset Maintenance	969,147	969,147	969,147	969,147	
FTE	0.0	0.0	0.0	0.0	
General Fund	969,147	969,147	969,147	969,147	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Disaster Recovery	19,714	17,453	19,722	19,722	
FTE	0.0	0.0	0.0	0.0	
General Fund	19,714	17,453	19,722	19,722	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL - (B) Information Technology	8,665,066	8,105,210	7,685,333	7,661,814	(0.3%)
FTE	36.9	0.0	31.4	31.4	0.0%
General Fund	8,199,202	7,674,742	7,193,076	7,219,178	0.4%
Cash Funds	370,555	369,851	437,080	387,813	(11.3%)
Reappropriated Funds	95,309	60,617	55,177	54,823	(0.6%)
Federal Funds	0	0	0	0	0.0%
(C) Special Purpose					
Teacher of the Year	0	0	24,800	24,800	
FTE	0.0	0.0	0.0	0.0	
Cash Funds	0	0	24,800	24,800	
BOCES Funding per Section 22-5-122, C.R.S.	3,327,275	3,315,504	3,330,051	3,330,945	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	3,327,275	3,315,504	3,330,051	3,330,945	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Interstate Compact on Educational Opportunity for Military Children	21,298	21,269	32,921	34,216	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	21,298	21,269	32,921	34,216	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Reprinting and Distributing Laws Concerning Education	24,955	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	24,955	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 23-029 School Discipline Task Force	42,003	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	42,003	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Student Leaders Institute	208,914	0	0	0	
FTE	0.1	0.0	0.0	0.0	
General Fund	208,914	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (C) Special Purpose	3,624,445	3,336,773	3,387,772	3,389,961	0.1%
FTE	1.1	1.0	1.0	1.0	0.0%
General Fund	250,917	0	0	0	0.0%
Cash Funds	3,373,528	3,336,773	3,387,772	3,389,961	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(D) Indirect Cost Assessment					
Indirect Cost Assessment	886,498	860,149	967,042	946,448 *	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	510,979	484,630	591,523	570,929	
Reappropriated Funds	0	0	0	0	
Federal Funds	375,519	375,519	375,519	375,519	
SUBTOTAL - (D) Indirect Cost Assessment	886,498	860,149	967,042	946,448	(2.1%)
FTE	0.0	0.0	0.0	0.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	510,979	484,630	591,523	570,929	(3.5%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	375,519	375,519	375,519	375,519	0.0%
TOTAL - (1) Management and Administration	43,571,477	41,627,985	45,451,852	49,655,881	9.2%
FTE	87.5	50.2	82.0	81.8	(0.2%)
General Fund	22,492,224	21,611,357	22,228,697	23,544,843	5.9%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	7,493,997	7,133,179	9,186,373	10,074,783	9.7%
Reappropriated Funds	5,493,092	5,433,017	6,596,254	7,442,737	12.8%
Federal Funds	8,092,164	7,450,432	7,440,528	8,593,518	15.5%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(2) Statewide Assessment Program					
Funding for the staff, operating expenses, and contract expenses associated with the State's standardized assessments.					
Statewide Assessment Program	31,601,372	31,163,729	32,602,948	32,626,019	
FTE	19.9	19.9	19.9	19.9	
General Fund	0	0	0	0	
Cash Funds	24,737,026	25,179,138	24,770,345	24,776,755	
Reappropriated Funds	0	0	0	0	
Federal Funds	6,864,346	5,984,591	7,832,603	7,849,264	
TOTAL - (2) Statewide Assessment Program	31,601,372	31,163,729	32,602,948	32,626,019	0.1%
FTE	19.9	19.9	19.9	19.9	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	24,737,026	25,179,138	24,770,345	24,776,755	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	6,864,346	5,984,591	7,832,603	7,849,264	0.2%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(3) School District Operations					
This section provides funding that is distributed to public schools and school districts, as well as funding for Department staff who administer this funding or who provide direct support to schools and school districts.					
(C) Federal and Other Direct Support					
Appropriated Sponsored Programs	539,743,335	304,655,751	260,703,874	260,769,233	
FTE	59.8	61.3	61.3	61.3	
General Fund	520,976	0	0	0	
Cash Funds	4,984,372	3,879,899	7,503,302	7,503,679	
Reappropriated Funds	0	0	0	0	
Federal Funds	534,237,987	300,775,852	253,200,572	253,265,554	
SUBTOTAL - (C) Federal and Other Direct Support	539,743,335	304,655,751	260,703,874	260,769,233	0.0%
FTE	59.8	61.3	61.3	61.3	0.0%
General Fund	520,976	0	0	0	0.0%
Cash Funds	4,984,372	3,879,899	7,503,302	7,503,679	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	534,237,987	300,775,852	253,200,572	253,265,554	0.0%
(D) Nutrition					
(I) Healthy School Meals for All					
Local Food Purchasing Grant	0	0	18,253,845	18,253,845	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	18,253,845	18,253,845	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Local Food Technical Assistance Grant	0	0	5,000,000	5,000,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	5,000,000	5,000,000	
Wage Distributions	0	0	8,797,135	8,797,135	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	8,797,135	8,797,135	
Program Administration	421,726	468,354	1,020,706	624,173	
FTE	3.2	3.2	4.9	4.9	
General Fund	0	0	0	0	
General Fund Exempt	0	0	0	0	
Cash Funds	421,726	468,354	1,020,706	624,173	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Meal Reimbursements	127,820,967	142,494,666	148,200,000	148,200,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
General Fund Exempt	0	0	0	0	
Cash Funds	127,820,967	142,494,666	148,200,000	148,200,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL -	128,242,693	142,963,020	181,271,686	180,875,153	(0.2%)
FTE	3.2	3.2	4.9	4.9	0.0%
General Fund	0	0	0	0	0.0%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	128,242,693	142,963,020	181,271,686	180,875,153	(0.2%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
(II) Other Nutrition Programs					
Federal Nutrition Programs	285,061,666	320,756,088	338,283,206	338,304,961	
FTE	17.0	17.0	17.0	17.0	
General Fund	102,810	129,267	0	0	
Cash Funds	0	0	113,764	114,643	
Reappropriated Funds	0	0	0	0	
Federal Funds	284,958,856	320,626,821	338,169,442	338,190,318	
State Match for School Lunch Program	2,472,644	2,472,644	2,472,644	2,472,644	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,472,644	2,472,644	2,472,644	2,472,644	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Child Nutrition School Lunch Protection Program	224,129	196,386	235,000	235,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	224,129	196,386	235,000	235,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Smart Start Nutrition Program	54,230	39,712	65,000	65,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	54,230	39,712	65,000	65,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local School Food Purchasing Programs	673,366	674,030	0	0	
FTE	0.4	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	673,366	674,030	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Summer Electronic Benefits Transfer for Children Program	203,890	464,102	458,194	459,726	
FTE	1.7	1.7	1.7	1.7	
General Fund	203,890	232,894	0	0	
Cash Funds	0	0	229,097	229,932	
Federal Funds	0	231,208	229,097	229,794	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL -	288,689,925	324,602,962	341,514,044	341,537,331	NaN
FTE	19.1	18.7	18.7	18.7	0.0%
General Fund	306,700	362,161	0	0	0.0%
Cash Funds	3,424,369	3,382,772	3,115,505	3,117,219	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	284,958,856	320,858,029	338,398,539	338,420,112	0.0%
SUBTOTAL - (D) Nutrition	416,932,618	467,565,982	522,785,730	522,412,484	(0.1%)
FTE	22.3	21.9	23.6	23.6	0.0%
General Fund	306,700	362,161	0	0	0.0%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	131,667,062	146,345,792	184,387,191	183,992,372	(0.2%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	284,958,856	320,858,029	338,398,539	338,420,112	0.0%
(E) Capital Construction					
Division of Public School Capital Construction Assistance	1,612,285	1,783,001	1,925,630	1,942,107	
FTE	16.0	16.0	16.0	16.0	
General Fund	0	0	0	0	
Cash Funds	1,612,285	1,783,001	1,925,630	1,942,107	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Public School Capital Construction Assistance Board - Lease Payments	77,103,152	104,362,246	150,000,000	150,000,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	77,103,152	104,362,246	150,000,000	150,000,000	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Public School Capital Construction Assistance Board -					
Cash Grants	135,421,914	152,774,327	107,443,000	107,443,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	135,421,914	152,774,327	107,443,000	107,443,000	
Financial Assistance Priority Assessment	138,200	148,600	329,801	329,801	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	138,200	148,600	329,801	329,801	
State Aid for Charter School Facilities	42,892,693	42,232,775	43,005,699	44,005,699	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	42,892,693	42,232,775	43,005,699	44,005,699	
SUBTOTAL - (E) Capital Construction	257,168,244	301,300,949	302,704,130	303,720,607	0.3%
FTE	16.0	16.0	16.0	16.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	257,168,244	301,300,949	302,704,130	303,720,607	0.3%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(F) Indirect Cost Assessment					
Indirect Cost Assessment	0	0	4,493,429	4,749,968 *	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	550,469	550,469	
Reappropriated Funds	0	0	128,142	143,170	
Federal Funds	0	0	3,814,818	4,056,329	
SUBTOTAL - (F) Indirect Cost Assessment	0	0	4,493,429	4,749,968	5.7%
FTE	0.0	0.0	0.0	0.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	0	0	550,469	550,469	0.0%
Reappropriated Funds	0	0	128,142	143,170	11.7%
Federal Funds	0	0	3,814,818	4,056,329	6.3%
TOTAL - (3) School District Operations	1,213,844,197	1,073,522,682	1,090,687,163	1,091,652,292	0.1%
FTE	98.1	99.2	100.9	100.9	0.0%
General Fund	827,676	362,161	0	0	0.0%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	393,819,678	451,526,640	495,145,092	495,767,127	0.1%
Reappropriated Funds	0	0	128,142	143,170	11.7%
Federal Funds	819,196,843	621,633,881	595,413,929	595,741,995	0.1%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(4) Educator Talent					
Funding for the Office of Professional Services and programs related to educator effectiveness.					
Office of Professional Services	3,712,363	3,390,431	3,769,810	3,792,323	
FTE	27.2	27.2	27.2	27.2	
General Fund	586,678	499,503	819,734	822,814	
Cash Funds	3,125,685	2,890,928	2,950,076	2,969,509	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Educator Effectiveness Unit Administration	3,460,402	3,460,107	3,815,807	4,134,589	*
FTE	18.2	18.2	18.2	18.2	
General Fund	3,321,866	3,310,108	3,657,616	3,974,769	
Cash Funds	138,536	149,999	158,191	159,820	
Quality Teacher Recruitment Program	2,956,250	2,940,000	2,800,000	2,800,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,956,250	2,940,000	2,800,000	2,800,000	
Cash Funds	0	0	0	0	
Educator Recruitment and Retention Program	4,999,945	4,821,508	5,000,000	5,000,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	4,999,945	4,821,508	5,000,000	5,000,000	
Cash Funds	0	0	0	0	
School Leadership Pilot Program	236,932	239,651	250,000	250,000	
FTE	1.2	1.2	1.2	1.2	
General Fund	236,932	239,651	250,000	250,000	
Cash Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Teacher Degree Apprenticeship Program	132,172	103,748	106,844	107,875	
FTE	1.0	1.0	1.0	1.0	
General Fund	132,172	103,748	106,844	107,875	
Cash Funds	0	0	0	0	
Transfer to Dept. of Higher Ed for student educator stipend program	3,273,086	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	3,273,086	0	0	0	
TOTAL - (4) Educator Talent	18,771,150	14,955,445	15,742,461	16,084,787	2.2%
FTE	47.6	47.6	47.6	47.6	0.0%
General Fund	12,233,843	11,914,518	12,634,194	12,955,458	2.5%
Cash Funds	6,537,307	3,040,927	3,108,267	3,129,329	0.7%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(5) Student Learning					
Funding for learning supports, intervention, planning, early literacy, and facility schools.					
(A) Learning Supports, Intervention, and Planning					
Preschool to Postsecondary Education Alignment	709,607	764,874	801,895	807,262	
FTE	4.0	4.0	4.0	4.0	
General Fund	35,014	24,849	40,046	40,214	
Cash Funds	674,593	740,025	761,849	767,048	
Federal Funds	0	0	0	0	
Disability Rights Protections in Public Schools	0	0	0	574,205	*
FTE	0.0	0.0	0.0	3.7	
General Fund	0	0	0	574,205	
Computer Science Education Grants	526,056	0	0	0	
FTE	0.4	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	526,056	0	0	0	
Colorado High-impact Tutoring Program	4,942,615	0	0	0	
FTE	1.2	0.0	0.0	0.0	
General Fund	4,942,615	0	0	0	
Cash Funds	0	0	0	0	
Content Specialists	569,231	630,778	624,757	764,039	
FTE	5.3	5.4	5.3	5.3	
General Fund	18,021	61,848	37,259	170,121	
Cash Funds	551,210	568,930	587,498	593,918	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
School Bullying Prevention and Education Cash Fund	2,000,000	1,000,000	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,000,000	1,000,000	0	0	
Cash Funds	1,000,000	0	0	0	
Working Group for Identification of and Educatonal Support for Students with Dyslexia	25,623	26,974	40,616	40,616	
FTE	0.0	0.0	0.0	0.0	
General Fund	25,623	26,974	40,616	40,616	
Cash Funds	0	0	0	0	
English Language Learners Technical Assistance	385,015	464,684	457,565	460,463	
FTE	5.0	5.0	5.0	5.0	
General Fund	338,935	406,401	394,205	396,846	
Cash Funds	46,080	58,283	63,360	63,617	
Parents Encouraging Parents Conferences	43,952	26,525	50,000	50,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	43,952	26,525	50,000	50,000	
Cash Funds	0	0	0	0	
Restraint Complaint H.B. 22-1376	8,944	11,672	30,942	31,342	
FTE	1.0	1.0	0.3	0.3	
General Fund	8,944	11,672	30,942	31,342	
Cash Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
School Climate H.B. 22-1376	89,041	98,882	110,130	110,960	
FTE	1.0	1.0	1.0	1.0	
General Fund	89,041	98,882	110,130	110,960	
Cash Funds	0	0	0	0	
Legal Representation for Due Process Complaints Pursuant to Sec. 22-20-108 (3), C.R.S.	20,000	20,000	20,000	20,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	20,000	20,000	20,000	20,000	
Cash Funds	0	0	0	0	
Math Educator Training and Improvement Planning	442,884	412,880	491,262	493,673	
FTE	3.5	3.5	3.5	3.5	
General Fund	442,884	412,880	491,262	493,673	
Cash Funds	0	0	0	0	
Expulsion Hearing Officer Training and Support	80,393	82,045	118,935	119,999	
FTE	1.0	1.0	1.0	1.0	
General Fund	80,393	82,045	118,935	119,999	
Cash Funds	0	0	0	0	
H.B. 24-1446 Professional Development for Science Teachers	189,021	92,943	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	92,943	0	0	
Cash Funds	189,021	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL - (A) Learning Supports, Intervention, and Planning	10,032,382	3,632,257	2,746,102	3,472,559	26.5%
FTE	22.4	20.9	20.1	23.8	18.4%
General Fund	7,045,422	2,265,019	1,333,395	2,047,976	53.6%
Cash Funds	2,986,960	1,367,238	1,412,707	1,424,583	0.8%
Federal Funds	0	0	0	0	0.0%
(B) Early Literacy					
Early Literacy Program Administration and Technical Support	1,111,816	1,479,937	1,880,877	1,893,481	
FTE	9.3	9.3	9.3	9.3	
General Fund	0	0	0	0	
Cash Funds	1,111,816	1,479,937	1,880,877	1,893,481	
Early Literacy Competitive Grant Program	8,747,518	8,688,035	8,500,000	8,500,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	8,747,518	8,688,035	8,500,000	8,500,000	
Early Literacy Evidence Program Evidence Based Training Provided to Teachers	1,451,701	1,779,222	1,807,103	1,814,546	
FTE	3.5	3.5	3.5	3.5	
General Fund	0	0	0	0	
Cash Funds	1,451,701	1,779,222	1,807,103	1,814,546	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
READ Act Targeted Training Initiative	0	167,083	0	0	
FTE	0.0	2.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	167,083	0	0	
Early Literacy Program External Evaluation	749,817	749,822	0	750,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	749,817	749,822	0	750,000	
Early Literacy Program Public Information Campaign	483,314	468,729	307,298	307,839	
FTE	0.5	0.5	0.5	0.5	
General Fund	0	0	0	0	
Cash Funds	483,314	468,729	307,298	307,839	
Early Literacy Program Per Pupil Intervention Program	26,218,470	26,190,130	26,261,551	26,261,551	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	26,218,470	26,190,130	26,261,551	26,261,551	
Early Literacy Assessment Tool Program	1,867,891	2,239,462	2,997,072	2,997,072	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,867,891	2,239,462	2,997,072	2,997,072	
SUBTOTAL - (B) Early Literacy	40,630,527	41,762,420	41,753,901	42,524,489	1.8%
FTE	13.3	15.3	13.3	13.3	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	40,630,527	41,762,420	41,753,901	42,524,489	1.8%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(C) Facility Schools					
Facility Schools Office, Facility School Board, and Facility School Technical Assistance Center	606,046	660,253	910,934	914,577	
FTE	7.6	8.6	8.6	8.6	
General Fund	0	0	0	0	
Cash Funds	606,046	660,253	910,934	914,577	
State School Funding	1,857,109	1,882,396	2,054,707	2,054,707	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,857,109	1,882,396	2,054,707	2,054,707	
Facility School Funding	27,849,822	31,361,213	33,343,020	35,693,294	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	27,849,822	31,361,213	33,343,020	35,693,294	
Facility Schools Work Group and Program Evaluation Contracts	76,827	117,113	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	76,827	117,113	0	0	
SUBTOTAL - (C) Facility Schools	30,389,804	34,020,975	36,308,661	38,662,578	6.5%
FTE	7.6	8.6	8.6	8.6	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	30,389,804	34,020,975	36,308,661	38,662,578	6.5%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
TOTAL - (5) Student Learning	81,052,713	79,415,652	80,808,664	84,659,626	4.8%
FTE	43.3	44.8	42.0	45.7	8.8%
General Fund	7,045,422	2,265,019	1,333,395	2,047,976	53.6%
Cash Funds	74,007,291	77,150,633	79,475,269	82,611,650	3.9%
Federal Funds	0	0	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(6) School Quality and Support					
Funding for the Division of Online Learning, Schools of Choice Office, and programs related to accountability and transformation.					
(A) Accountability and Transformation					
Longitudinal Analysis of Student Assessment Results	549,816	693,672	726,135	729,618	
FTE	5.1	5.1	5.1	5.1	
General Fund	549,816	693,672	726,135	729,618	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Accountability and Improvement Planning	1,348,365	1,434,488	2,787,287	2,796,361	
FTE	15.1	19.6	17.5	17.5	
General Fund	1,348,365	1,434,488	1,722,018	1,731,092	
Cash Funds	0	0	0	0	
Federal Funds	0	0	1,065,269	1,065,269	
Local Accountbility System Grant Program	449,960	433,904	0	0	
FTE	0.4	0.4	0.0	0.0	
General Fund	449,960	433,904	0	0	
Cash Funds	0	0	0	0	
School Transformation Grant Program	8,008,677	8,028,672	8,137,202	8,143,835	
FTE	4.0	4.0	4.0	4.0	
General Fund	6,073,920	6,098,461	6,114,491	6,120,415	
Cash Funds	1,934,757	1,930,211	2,022,711	2,023,420	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Federal School Transformation Administration and Support	0	0	769,725	769,725	
FTE	4.2	4.2	4.2	4.2	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Federal Funds	0	0	769,725	769,725	
Educator Perception	25,000	83,500	25,000	83,500	
FTE	0.0	0.0	0.0	0.0	
General Fund	25,000	83,500	25,000	83,500	
Cash Funds	0	0	0	0	
H.B. 23-1241 Accountability, Accreditation, Student Perfromance, and Resource Inequity Task Force	139,953	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	139,953	0	0	0	
Cash Funds	0	0	0	0	
SUBTOTAL - (A) Accountability and Transformation	10,521,771	10,674,236	12,445,349	12,523,039	0.6%
FTE	28.8	33.3	30.8	30.8	0.0%
General Fund	8,587,014	8,744,025	8,587,644	8,664,625	0.9%
Cash Funds	1,934,757	1,930,211	2,022,711	2,023,420	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	1,834,994	1,834,994	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(B) Schools of Choice					
Schools of Choice	350,288	377,199	10,712,377	10,715,161	
FTE	6.8	6.8	6.8	6.8	
General Fund	350,288	377,199	385,877	388,661	
Cash Funds	0	0	0	0	
Federal Funds	0	0	10,326,500	10,326,500	
Supplemental Online Education Services	1,220,000	1,220,000	1,220,000	1,220,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,220,000	1,220,000	1,220,000	1,220,000	
Office of Online and Hybrid Learning and Innovation Schools	523,077	560,446	582,191	585,891	
FTE	4.8	4.8	4.8	4.8	
General Fund	46,177	48,636	49,628	49,937	
Cash Funds	476,900	511,810	532,563	535,954	
SUBTOTAL - (B) Schools of Choice	2,093,365	2,157,645	12,514,568	12,521,052	0.1%
FTE	11.6	11.6	11.6	11.6	0.0%
General Fund	396,465	425,835	435,505	438,598	0.7%
Cash Funds	1,696,900	1,731,810	1,752,563	1,755,954	0.2%
Federal Funds	0	0	10,326,500	10,326,500	0.0%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
TOTAL - (6) School Quality and Support	12,615,136	12,831,881	24,959,917	25,044,091	0.3%
FTE	40.4	44.9	42.4	42.4	0.0%
General Fund	8,983,479	9,169,860	9,023,149	9,103,223	0.9%
Cash Funds	3,631,657	3,662,021	3,775,274	3,779,374	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	12,161,494	12,161,494	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(7) Student Pathways					
Funding for health and wellness, dropout prevention, and career readiness programs.					
(A) Health and Wellness					
S.B. 97-101 Public School Health Services	173,411	183,220	188,112	189,697	
FTE	1.4	1.4	1.4	1.4	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	173,411	183,220	188,112	189,697	
Epinephrine Administration	0	8,741	0	0	
FTE	0.0	0.1	0.0	0.0	
General Fund	0	8,741	0	0	
Cash Funds	0	0	0	0	
S.B. 24-142 Oral Health Screening	0	0	64,505	64,505	
FTE	0.0	0.0	0.1	0.1	
General Fund	0	0	64,505	64,505	
Behavioral Health Care Professional Matching Grant Program	14,959,092	14,873,285	11,999,647	12,001,681	
FTE	5.0	5.0	4.0	4.0	
General Fund	0	0	0	0	
Cash Funds	14,959,092	14,873,285	11,999,647	12,001,681	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Mental Health Education Resource Bank and Technical Assistance	46,592	46,339	52,387	52,589	
FTE	0.6	0.6	0.6	0.6	
General Fund	46,592	46,339	52,387	52,589	
Cash Funds	0	0	0	0	
K-5 Social and Emotional Health Pilot Program	2,423,128	0	0	0	
FTE	1.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,423,128	0	0	0	
Menstrual Hygiene Product Accessibility Grant Program	190,129	100,747	0	0	
FTE	0.2	0.2	0.0	0.0	
General Fund	190,129	100,747	0	0	
Cash Funds	0	0	0	0	
S.B. 24-048 Substance use disorders recovery grant pilot program	69,007	0	0	0	
FTE	0.2	0.2	0.0	0.0	
General Fund	69,007	0	0	0	
Cash Funds	0	0	0	0	
SUBTOTAL - (A) Health and Wellness	17,861,359	15,212,332	12,304,651	12,308,472	0.0%
FTE	8.4	7.5	6.1	6.1	0.0%
General Fund	305,728	155,827	116,892	117,094	0.2%
Cash Funds	17,382,220	14,873,285	11,999,647	12,001,681	0.0%
Reappropriated Funds	173,411	183,220	188,112	189,697	0.8%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(B) Dropout Prevention and Student Reengagement					
Dropout Prevention	1,995,296	1,985,911	2,007,157	2,007,435	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	1,995,296	1,985,911	2,007,157	2,007,435	
Ninth Grade Success Grant Program	1,919,251	2,002,533	2,012,553	2,013,603	
FTE	1.4	1.4	1.4	1.4	
General Fund	0	0	0	0	
Cash Funds	1,919,251	2,002,533	2,012,553	2,013,603	
Foster Care H.B. 22-1374	67,604	65,612	74,074	74,723	
FTE	0.4	0.6	0.6	0.6	
General Fund	67,604	65,612	74,074	74,723	
Cash Funds	0	0	0	0	
Educational Stability Grant	841,847	1,010,881	1,042,337	1,043,376	
FTE	3.0	3.0	3.0	3.0	
General Fund	841,847	1,010,881	1,042,337	1,043,376	
Cash Funds	0	0	0	0	
H.B. 23-1231 Colorado Academic Accelerator Grant Program	463,896	7,660,254	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	463,896	7,660,254	0	0	
Cash Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
H.B. 24-1216 Supports for youth in juvenile justice system	46,543	37,909	81,278	81,592	
FTE	0.1	0.8	0.5	0.5	
General Fund	46,543	37,909	81,278	81,592	
Cash Funds	0	0	0	0	
H.B. 24-1331 Out-of-School Time Grant Program	3,371,878	3,495,049	3,464,131	3,444,453	*
FTE	1.3	1.4	1.6	1.8	
General Fund	3,371,878	3,495,049	3,464,131	1,484	
Cash Funds	0	0	0	3,442,969	
Homeless student scholarship program	23,772	27,340	28,123	28,523	
FTE	0.2	0.2	0.2	0.2	
General Fund	23,772	27,340	28,123	28,523	
Cash Funds	0	0	0	0	
SUBTOTAL - (B) Dropout Prevention and Student Reengagement	8,730,087	16,285,489	8,709,653	8,693,705	(0.2%)
FTE	7.4	8.4	8.3	8.5	2.4%
General Fund	4,815,540	12,297,045	4,689,943	1,229,698	(73.8%)
Cash Funds	3,914,547	3,988,444	4,019,710	7,464,007	85.7%
(C) Career Readiness					
Postsecondary Workforce Readiness Administration	0	422,484	1,213,666	926,589	
FTE	0.0	5.1	4.4	4.5	
General Fund	0	422,484	526,588	535,181	
Cash Funds	0	0	687,078	391,408	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Postsecondary Workforce Readiness Start-up for LEPs	0	4,536,498	9,759,112	9,517,779	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	4,291,366	4,291,366	4,291,366	
Cash Funds	0	245,132	5,467,746	5,226,413	
Postsecondary Workforce Readiness Sustain for LEPs	0	0	12,702,625	12,080,708	
FTE	0.0	0.0	0.0	0.0	
Cash Funds	0	0	12,702,625	12,080,708	
Career Development Success Program	9,509,690	4,493,555	0	2,648	
FTE	1.1	0.5	0.0	0.0	
General Fund	9,509,690	4,493,555	0	2,648	
Cash Funds	0	0	0	0	
College and Career Readiness	352,735	363,603	285,911	285,911	
FTE	3.2	2.9	2.7	2.7	
General Fund	352,735	363,603	285,911	285,911	
Cash Funds	0	0	0	0	
Concurrent Enrollment Expansion and Innovation	1,474,978	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,474,978	0	0	0	
Accelerated College Opportunity Exam Fee Grant	524,998	0	0	0	
FTE	0.4	0.0	0.0	0.0	
General Fund	524,998	0	0	0	
Cash Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
School Counselor Corps Grant Program	11,992,298	12,024,966	11,039,840	11,042,335	
FTE	2.0	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	11,992,298	12,024,966	11,039,840	11,042,335	
Fourth-year Innovation Pilot Program - Distributions to LEPs	386,659	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	386,659	0	0	0	
Cash Funds	0	0	0	0	
High School Innovative Learning Pilot Program	320,531	0	0	0	
FTE	0.6	0.0	0.0	0.0	
General Fund	320,531	0	0	0	
Cash Funds	0	0	0	0	
John W Buckner Automatic Enrollment in Advanced Courses Grant Program	31,290	0	0	0	
FTE	0.3	0.0	0.0	0.0	
General Fund	31,290	0	0	0	
Cash Funds	0	0	0	0	
Adult Education and Literacy Grant	744,029	2,762,071	1,971,512	1,972,813	
FTE	2.3	2.3	2.3	2.3	
General Fund	744,029	2,762,071	1,971,512	1,972,813	
Cash Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Colorado Adult High School Program	1,449,594	1,218,132	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,449,594	1,218,132	0	0	
Cash Funds	0	0	0	0	
Federal Adult Education Support	0	0	9,193,475	9,193,475	
FTE	8.9	8.9	8.9	8.9	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Federal Funds	0	0	9,193,475	9,193,475	
Implementation of H.B. 22-1215 Task Force Report	761,534	0	0	0	
FTE	0.2	0.0	0.0	0.0	
General Fund	761,534	0	0	0	
Cash Funds	0	0	0	0	
SUBTOTAL - (C) Career Readiness	27,548,336	25,821,309	46,166,141	45,022,258	(2.5%)
FTE	19.0	21.7	20.3	20.4	0.5%
General Fund	14,081,060	13,551,211	7,075,377	7,087,919	0.2%
Cash Funds	13,467,276	12,270,098	29,897,289	28,740,864	(3.9%)
Federal Funds	0	0	9,193,475	9,193,475	0.0%
TOTAL - (7) Student Pathways	54,139,782	57,319,130	67,180,445	66,024,435	(1.7%)
FTE	34.8	37.6	34.7	35.0	0.9%
General Fund	19,202,328	26,004,083	11,882,212	8,434,711	(29.0%)
Cash Funds	34,764,043	31,131,827	45,916,646	48,206,552	5.0%
Reappropriated Funds	173,411	183,220	188,112	189,697	0.8%
Federal Funds	0	0	9,193,475	9,193,475	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(8) Library Programs					
Funding for all of the department's library-related programs and staff.					
Administration	1,355,706	995,653	1,348,630	1,359,041	
FTE	14.3	14.3	14.3	14.3	
General Fund	1,335,422	969,585	1,081,217	1,091,628	
Cash Funds	20,284	26,068	267,413	267,413	
Federal Library Funding	3,469,216	2,935,735	3,611,418	3,628,682	
FTE	24.8	24.8	24.8	24.8	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Federal Funds	3,469,216	2,935,735	3,611,418	3,628,682	
Colorado Library Consortium	1,150,000	1,150,000	1,150,000	1,150,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,150,000	1,150,000	1,150,000	1,150,000	
Cash Funds	0	0	0	0	
Colorado Virtual Library	338,330	356,274	379,796	379,796	
FTE	0.0	0.0	0.0	0.0	
General Fund	338,330	356,274	359,796	359,796	
Cash Funds	0	0	20,000	20,000	
Colorado Talking Book Library	343,685	342,115	356,201	358,958	
FTE	2.7	2.7	2.7	2.7	
General Fund	90,304	88,734	96,146	96,146	
Cash Funds	0	0	0	0	
Reappropriated Funds	253,381	253,381	260,055	262,812	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Reading Services for the Blind	860,000	860,000	860,000	860,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	250,000	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	610,000	860,000	860,000	860,000	
State Grants to Publicly-Supported Libraries Program	2,997,485	2,915,229	2,997,485	2,997,485	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,997,485	2,915,229	2,997,485	2,997,485	
Cash Funds	0	0	0	0	
Indirect Cost Assessment	0	0	55,327	55,327	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Federal Funds	0	0	55,327	55,327	
TOTAL - (8) Library Programs	10,514,422	9,555,006	10,758,857	10,789,289	0.3%
FTE	41.8	41.8	41.8	41.8	0.0%
General Fund	6,161,541	5,479,822	5,684,644	5,695,055	0.2%
Cash Funds	20,284	26,068	287,413	287,413	0.0%
Reappropriated Funds	863,381	1,113,381	1,120,055	1,122,812	0.2%
Federal Funds	3,469,216	2,935,735	3,666,745	3,684,009	0.5%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(9) School for the Deaf and the Blind					
Funding to support the operation of the Colorado School for the Deaf and the Blind, located in Colorado Springs, which provides educational services for children throughout the State who are deaf, hard of hearing, blind, or visually impaired.					
(A) School Operations					
Personal Services	13,907,714	12,652,903	14,752,252	15,137,406	*
FTE	156.1	156.1	156.1	156.1	
General Fund	12,080,631	12,652,903	12,711,749	13,082,373	
Cash Funds	0	0	0	0	
Reappropriated Funds	1,827,083	0	2,040,503	2,055,033	
Federal Funds	0	0	0	0	
Early Intervention Services	1,376,111	1,376,883	1,484,552	1,487,912	
FTE	10.0	10.0	10.0	10.0	
General Fund	1,376,111	1,376,883	1,484,552	1,487,912	
Cash Funds	0	0	0	0	
Shift Differential	76,680	75,298	86,710	85,200	
FTE	0.0	0.0	0.0	0.0	
General Fund	76,680	75,298	86,710	85,200	
Cash Funds	0	0	0	0	
Operating Expenses	794,291	694,291	694,291	694,291	
FTE	0.0	0.0	0.0	0.0	
General Fund	794,291	694,291	694,291	694,291	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Vehicle Lease Payments	42,433	35,649	49,431	38,604	
FTE	0.0	0.0	0.0	0.0	
General Fund	42,433	35,649	49,431	38,604	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Utilities	745,981	734,105	745,981	745,981	
FTE	0.0	0.0	0.0	0.0	
General Fund	745,981	734,105	745,981	745,981	
Cash Funds	0	0	0	0	
Allocation of State and Federal Categorical Program Funding	116,293	135,013	192,800	192,815	
FTE	0.4	0.4	0.4	0.4	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	116,293	135,013	192,800	192,815	
Medicaid Reimbursements for Public School Health Services	234,966	224,573	452,976	454,303	
FTE	2.0	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	234,966	224,573	452,976	454,303	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL - (A) School Operations	17,294,469	15,928,715	18,458,993	18,836,512	2.0%
FTE	168.5	168.5	168.5	168.5	0.0%
General Fund	15,116,127	15,569,129	15,772,714	16,134,361	2.3%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	2,178,342	359,586	2,686,279	2,702,151	0.6%
Federal Funds	0	0	0	0	0.0%
(B) Special Purpose					
Fees and Conferences	97,561	116,134	120,000	120,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	97,561	116,134	120,000	120,000	
Reappropriated Funds	0	0	0	0	
Outreach Services	472,089	266,660	1,000,000	1,001,545	
FTE	6.2	6.2	6.2	6.2	
General Fund	0	0	0	0	
Cash Funds	399,324	236,124	750,000	751,023	
Reappropriated Funds	72,765	30,536	250,000	250,522	
Tuition from Out-of-state Students	0	0	200,000	200,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	200,000	200,000	
Reappropriated Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Grants	511,248	568,866	1,000,000	1,000,000	
FTE	6.0	6.0	6.0	6.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	511,248	568,866	1,000,000	1,000,000	
SUBTOTAL - (B) Special Purpose	1,080,898	951,660	2,320,000	2,321,545	0.1%
FTE	12.2	12.2	12.2	12.2	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	496,885	352,258	1,070,000	1,071,023	0.1%
Reappropriated Funds	584,013	599,402	1,250,000	1,250,522	0.0%
TOTAL - (9) School for the Deaf and the Blind	18,375,367	16,880,375	20,778,993	21,158,057	1.8%
FTE	180.7	180.7	180.7	180.7	0.0%
General Fund	15,116,127	15,569,129	15,772,714	16,134,361	2.3%
Cash Funds	496,885	352,258	1,070,000	1,071,023	0.1%
Reappropriated Funds	2,762,355	958,988	3,936,279	3,952,673	0.4%
Federal Funds	0	0	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(10) Charter School Institute					
Funding for the Charter School Institute, which is allowed to authorize charter schools located within a school district's boundaries if the school district has not retained exclusive authority to authorize charter schools or if the school district allows the charter school applicant to seek CSI authorization.					
State Charter School Institute Administration, Oversight, and Management	7,511,931	7,625,206	5,000,000	5,000,000	
FTE	11.7	11.7	11.7	11.7	
General Fund	0	0	0	0	
Cash Funds	2,511,931	2,625,206	0	0	
Reappropriated Funds	5,000,000	5,000,000	5,000,000	5,000,000	
Institute Charter School Assistance Fund	3,083,480	2,916,475	1,800,000	1,800,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	3,083,480	2,916,475	1,800,000	1,800,000	
Reappropriated Funds	0	0	0	0	
Other Transfers to Institute Charter Schools	37,424,675	58,854,280	21,500,000	21,500,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	15,932,646	38,895,897	0	0	
Reappropriated Funds	21,492,029	19,958,383	21,500,000	21,500,000	
Transfer of Federal Money to Institute Charter Schools	15,780,692	18,546,648	17,400,000	17,400,000	
FTE	4.5	4.5	4.5	4.5	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	17,400,000	17,400,000	
Federal Funds	15,780,692	18,546,648	0	0	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
CSI Mill Levy Equalization	48,422,849	54,617,900	56,658,283	57,278,176	*
FTE	0.0	0.0	0.0	0.0	
General Fund	27,220,696	27,220,696	23,304,663	23,304,663	
Cash Funds	21,202,153	27,397,204	33,353,620	33,973,513	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Implementation of Section 22-30.5-501	200,562	167,159	243,362	243,362	
FTE	1.6	1.6	1.6	1.6	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	200,562	167,159	243,362	243,362	
TOTAL - (10) Charter School Institute	112,424,189	142,727,668	102,601,645	103,221,538	0.6%
FTE	17.8	17.8	17.8	17.8	0.0%
General Fund	27,220,696	27,220,696	23,304,663	23,304,663	0.0%
Cash Funds	42,730,210	71,834,782	35,153,620	35,773,513	1.8%
Reappropriated Funds	26,692,591	25,125,542	44,143,362	44,143,362	0.0%
Federal Funds	15,780,692	18,546,648	0	0	0.0%
TOTAL - Department of Education [Selected divisions]	1,596,909,805	1,479,999,553	1,491,572,945	1,500,916,015	0.6%
FTE	611.9	584.5	609.8	613.6	0.6%
General Fund	119,283,336	119,596,645	101,863,668	101,220,290	(0.6%)
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	588,238,378	671,037,473	697,888,299	705,477,519	1.1%
Reappropriated Funds	35,984,830	32,814,148	56,112,204	56,994,451	1.6%
Federal Funds	853,403,261	656,551,287	635,708,774	637,223,755	0.2%

NOTE: An asterisk (*) indicates that the FY 2026-27 request for a line item is affected by one or more decision items.