

School District Budget 101

COLORADO'S SCHOOL FUNDING JOURNEY

GALLAGHER AMEDMENT

The Gallagher Amendment divides the state's total property tax burden between residential and non-residential property. The net effect has been a marked decline in revenues collected from property tax, which prior to Gallagher, provided the majority of school funding.

1982

TABOR

Taxpayer Bill of Rights (TABOR) sets limits on amount of revenue that can be collected by the State and local governments. TABOR prohibits any tax increase without a vote of the people. If collected revenue exceeds the limits, it must be refunded to the taxpayers.

1992

SCHOOL FINANCE ACT

School Finance Act established a formula to distribute funding to school districts across Colorado. The SFA Formula starts every district at a base amount and makes adjustments for school district size, cost of living, and at risk students.

1994

AMEDMENT 23

Amendment 23 established a minimum yearly increase to the per-pupil funding given to districts by at least the rate of inflation. The law also established a State Education Fund to ensure that the State would be able to keep up with the mandatory Amendment 23 increase.

2000

NEGATIVE FACTOR

In 2009, the Legislature reinterpreted Amendment 23 to mean that only certain parts of the School Finance Act were covered by the law. The Negative Factor reduced the total program funding for most school districts because of reduced state share.

2009

2018
LOCAL
EFFORT

LOCAL MILL LEVY

Thanks to the support of WPS voters, a \$9.9 million mill levy measure was passed in November 2018.

The mill levy funds will be used for the **general fund** and **capital improvement** purposes as well as other educational priorities like **school safety and security**, expanding existing **vocational and career programs**, attracting and retaining highly effective **teachers**, **mental health professionals**, and **counselors**.