

Analysis of Funding Per Pupil by Accreditation Categories

The table below shows the total disbursed funding for districts and the Charter School Institute within each accreditation category. BOCES are not included in the analysis below.

2012 Total Funding Per Pupil by Accreditation Categories of Colorado School Districts

Accreditation Rating	Number of Districts	ELL Percentage	FRL Percentage	Minority Percentage	Percent of Students in State	Funded Pupil Count	Total Funds Disbursed	Funding Per Pupil	Total Program Funding	Total Program Funding Per Pupil	Federal Funding Per Pupil	Mill Levy Funding Per Pupil
Accredited with Distinction	19	4.1%	15.8%	22.5%	6.8%	55,143	\$ 453,721,488	\$ 8,228	\$ 356,508,195	\$ 6,465	\$ 343	\$ 1,184
Accredited	86	8.3%	27.0%	31.2%	45.8%	370,456	\$ 2,996,005,495	\$ 8,087	\$ 2,372,692,569	\$ 6,405	\$ 468	\$ 927
Accredited with Improvement	51	11.4%	45.2%	43.1%	22.8%	185,873	\$ 1,484,498,753	\$ 7,987	\$ 1,185,337,084	\$ 6,377	\$ 733	\$ 562
Accredited with Priority Improvement	19	31.1%	64.8%	73.9%	23.7%	189,308	\$ 1,694,990,433	\$ 8,954	\$ 1,266,628,314	\$ 6,691	\$ 1,245	\$ 639
Accredited with Turnaround	4	41.2%	76.1%	82.6%	0.9%	7,359	\$ 71,881,884	\$ 9,769	\$ 51,279,685	\$ 6,969	\$ 1,703	\$ 665
State	179	14.4%	39.8%	43.9%	100.0%	808,139	\$ 6,701,098,053	\$ 8,292	\$ 5,232,445,847	\$ 6,475	\$ 714	\$ 791

Variable Label	Description
Accreditation Rating	Designated district accreditation rating incorporating revisions from request to reconsideration process
Number of Districts Included in Analysis	The number of school districts that were included in the analysis that had both financial data and an accreditation rating
ELL Percentage	The percentage of enrolled students at the districts within the accreditation category who are classified as English Language Learners
FRL Percentage	The percentage of enrolled students at the districts within the accreditation category who receive free or reduced lunch
Minority Percentage	The percentage of enrolled students at the districts within the accreditation category who are classified as non-white
Percent of Students in the State	The percentage of enrolled students in an accreditation category compared to the overall state population
Funded Pupil Count	The total number of students that are counted for funding at the districts within the accreditation category
Total Funds Disbursed	Total funds that were disbursed to school districts, including total program funding (local and state shares), state categorical grants, other state grants, federal formula grants, other federal grants, and voter approved overrides. Disbursed means state and federal funding sent to the district through CDE; or local revenues generated via property or specific ownership taxes.
Funding per Pupil	The per pupil revenue calculated by Total Funds Disbursed divided by the Funded Pupil Count
Total Program Funding	Total program funding (local and state shares) that were available to school districts
Total Program Funding Per Pupil	The per pupil revenue calculated by Total Program Funds divided by the Funded Pupil Count
Federal Funding Per Pupil	The per pupil revenue calculated by sum of Federal Formula and Other Federal Grants divided by Funded Pupil Count
Mill Levy Funding Per Pupil	The per pupil revenue calculated by sum of Calculated Voter Approved Override Amount and Calculated Other Approved Educational Mills Amount divided by Funded Pupil Count

Calculation Note:

Rather than taking the simple average (averaging each district per pupil funding) to figure the per pupil funding for each accreditation rating, which is susceptible to being over or under inflated due to extreme values (outliers), CDE opted to use a weighted average (weighted by the number of students). The formula is as follows:

$$\text{Funding Per Pupil} = (\text{Total Funds Disbursed within accreditation category}) / (\text{Funded Pupil Count within accreditation category})$$

Revision 3.20.2013

This analysis was revised from an earlier version to update the demographics data. The calculations of the demographics data are now in line with how the funding per pupil is calculated; in a prior version, BOCES were included in the demographic calculations. This change does not affect the funding per pupil calculations provided in the prior version.

This version also includes funding per pupil for federal funding, state categorical & other state grants, and mill levy overrides.

The data source for this analysis is available on the web. Please refer to the file for district level demographics and financial information.

For questions about the financial data, please reach out to Kirk Weber, weber_k@cde.state.co.us, within School Finance.