



Legislative Council Staff

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Memorandum

March 11, 2020

TO: Members of the General Assembly

FROM: Marc Carey, Chief School Finance Officer, (303) 866-4102

SUBJECT: 2019 School District Cost-of-Living Study

Summary

Legislative Council Staff conducts a study of the cost of living in each school district every two years to update the cost-of-living factors used in the state's school finance funding formula as required by state law.¹ The first study was conducted in 1993, and a study has been conducted during the summer and fall of each odd-numbered year since. The 2019 study results are used to determine school district cost-of-living factors for FY 2020-21 and FY 2021-22. The results of the 2019 study indicate that the cost of living, adjusted by where employees live, increased in 174 of the 178 school districts in the state. In 103 of these districts, the change in the cost of living from 2017 to 2019 was large enough to increase the cost-of-living factor used in the school finance funding formula.

Results. The attached appendix shows the results of the 2019 study by school district, which takes into consideration where school district employees live. For example, the cost-of-living estimate for the Mapleton School District in Adams County recognizes that 6 percent of its workforce lives within the district, while the remaining 94 percent primarily live in nearby school districts, such as Denver Public Schools or Jefferson County Public Schools. Compared with 2017, the cost of living was higher in 174 of the 178 school districts in the state, with the change in the cost of living ranging from a low of -11.3 percent to a high of 15.1 percent.

Study methodology. The cost-of-living measure for each school district examines the cost of purchasing a similar market basket of housing, goods and services, transportation, and other items in a school district. The 2019 study uses representative purchases made by a three-person household earning an average teacher's salary of \$56,547 per year. This amount reflects the average salary for a teacher with a bachelor's degree and ten or more years of teaching experience. The items included are based on the latest Consumer Expenditure Survey for this type of household, prepared by the U.S. Bureau of Labor Statistics. Table 1 illustrates the composition of those purchases in broad categories. Housing is the largest category of spending at 32.3 percent of household income, followed by goods and services at 27.7 percent. Transportation accounts for 17.0 percent of spending, and other items represent 23.0 percent.

¹Section 22-54-104 (5)(c)(III), C.R.S.

Table 1
Market Basket for Benchmark Household Earning \$56,547

Expenditure Category	Items Included	Share of Income	Spending Amount
Housing	Mortgage or rental payment, property taxes, interest, home insurance, utilities, household expenses	32.3%	\$18,270
Goods and services	Food at home, food away from home, apparel, entertainment, health care, alcohol, cigarettes, personal care products, sales taxes	27.7%	\$15,673
Transportation	Car payment, gasoline, vehicle insurance, car maintenance and repairs	17.0%	\$9,581
Other	Charitable donations, savings, life insurance, federal and state income taxes	23.0%	\$13,023
TOTAL		100.0%	\$56,547

For the 2019 study, Legislative Council Staff contracted with two private vendors to provide data for computing the cost of a constant market basket in each school district. Corona Insights provided data on goods and services, transportation, income taxes, and housing, with the exception of home values. In order to reduce data collection costs, prices for most retail goods and services were obtained by making phone calls to individual businesses and visiting the websites of selected retailers. Retail outlets were selected for price sampling based on estimated market share. Prices for most bills were collected from information provided in government publications, other publically available data, and through municipal authorities. Housing value data were provided by Wildrose Appraisal, Inc. and forwarded to Corona by Legislative Council Staff. Corona then computed the total cost of the market basket in each district.

Housing costs include mortgage costs of principal and interest, property taxes, homeowner's insurance (PITI), as well as the cost of utilities, maintenance, household supplies and operations, and household furnishings. PITI costs are based on the value of a 1,500 square-foot house in each school district. Estimates of housing rental costs were also included. Housing costs account for just over 32 percent of expenditures in a three-person household with an income of \$56,547.

Wildrose Appraisal, Inc. analyzed a database of nearly all single-family homes in the state to estimate the market value of a 1,500-square-foot home in each school district. The approach used for about half of the school districts was to examine all home sales within each school district over an 18-month period to determine the median sales price per square-foot. The housing value was determined by multiplying the median sales price per square-foot in each district by 1,500 square feet. In the remaining half of school districts, the database of homes sold was supplemented by assessor-determined values to estimate the median sales price per square-foot. This approach was taken because of limited single-family home sales during the 18-month period in those districts.

In 2019, Corona also provided information on the housing rental market for each school district. Rental costs were primarily based on median gross rent estimates for a two- or three-bedroom home. These data were supplemented with spatially interpolated estimates for many of the smaller districts. Data on renter's insurance premiums were included in these cost estimates.

Items in the goods and services component include groceries, meals away from home, medical and dental care, recreation, and other day-to-day expenses. Data for the goods and services component were obtained largely from a combination of telephone surveys and third-party sources. The goods and services category consumes about 28 percent of expenditures for a three-person household with earnings of \$56,547. The 2019 study made minor changes to the market basket of goods and services that were sampled.

The transportation category consists of the annual cost of owning and operating personal vehicles. These costs include vehicle maintenance and repairs, gasoline and oil, insurance, and vehicle financing. The transportation component accounts for almost 17 percent of market-basket expenditures.

Finally, the other component primarily includes select services, education, charitable donations, life insurance, federal and state income taxes, and local occupation (head) taxes. Sales taxes are included under the goods and services component; property taxes are included in the housing component. This category accounts for 23 percent of the income level used in the study.

School district geographic shopping patterns. The cost-of-living study recognizes that not all items in the market basket are purchased within the school district for which the cost of living is being measured. Individuals travel outside school district boundaries to make purchases for a number of reasons, including availability of goods, price, selection, and convenience. The first geographic shopping pattern survey was conducted in 1997. A comprehensive update was conducted in both 2007 and 2009, via a random sampling of more than 2,700 households throughout the state. In 2011, additional surveys were completed to enhance the shopping pattern information for more school districts in the state, as well as to update the 2009 data.

In 2019, Legislative Council Staff prioritized creating an updated shopping patterns model for the first time since 2011. Corona Insights conducted a survey of residents in each district to gather input about where they most recently purchased a series of goods. Survey respondents provided information about geographic purchasing patterns for 18 types of products, including such things as groceries, restaurant meals, clothing, car maintenance and repair services, and day care services. Data from these surveys, in conjunction with mathematical modeling methods, were used to construct an updated geographic shopping matrix, describing where the residents of each district typically purchase particular products (i.e., what proportion of purchases were made in the home district, neighboring districts, online, etc.).

Cost-of-living factor calculation. The 2019 study found that the cost to a typical household of purchasing items consistent with an average teacher salary of \$56,547 ranged from a low of \$49,024 to a high of \$73,707 in Colorado school districts. However, for a school district to realize additional per pupil funding through the school finance act, its cost of living must increase by more than 6.46 percent — the percentage by which the \$56,547 salary level used in this year's study increased over the average teacher salary of \$53,115 in 2017. The percentage increase in cost of living meets this standard in 103 school districts. The map below illustrates the percentage change in the cost of living for all school districts, and groups them into three categories:

- districts with a change in cost of living below 6.46 percent;
- districts with an increase in cost of living of between 6.46 percent and 10.00 percent; and
- districts with an increase in cost of living of more than 10.00 percent.

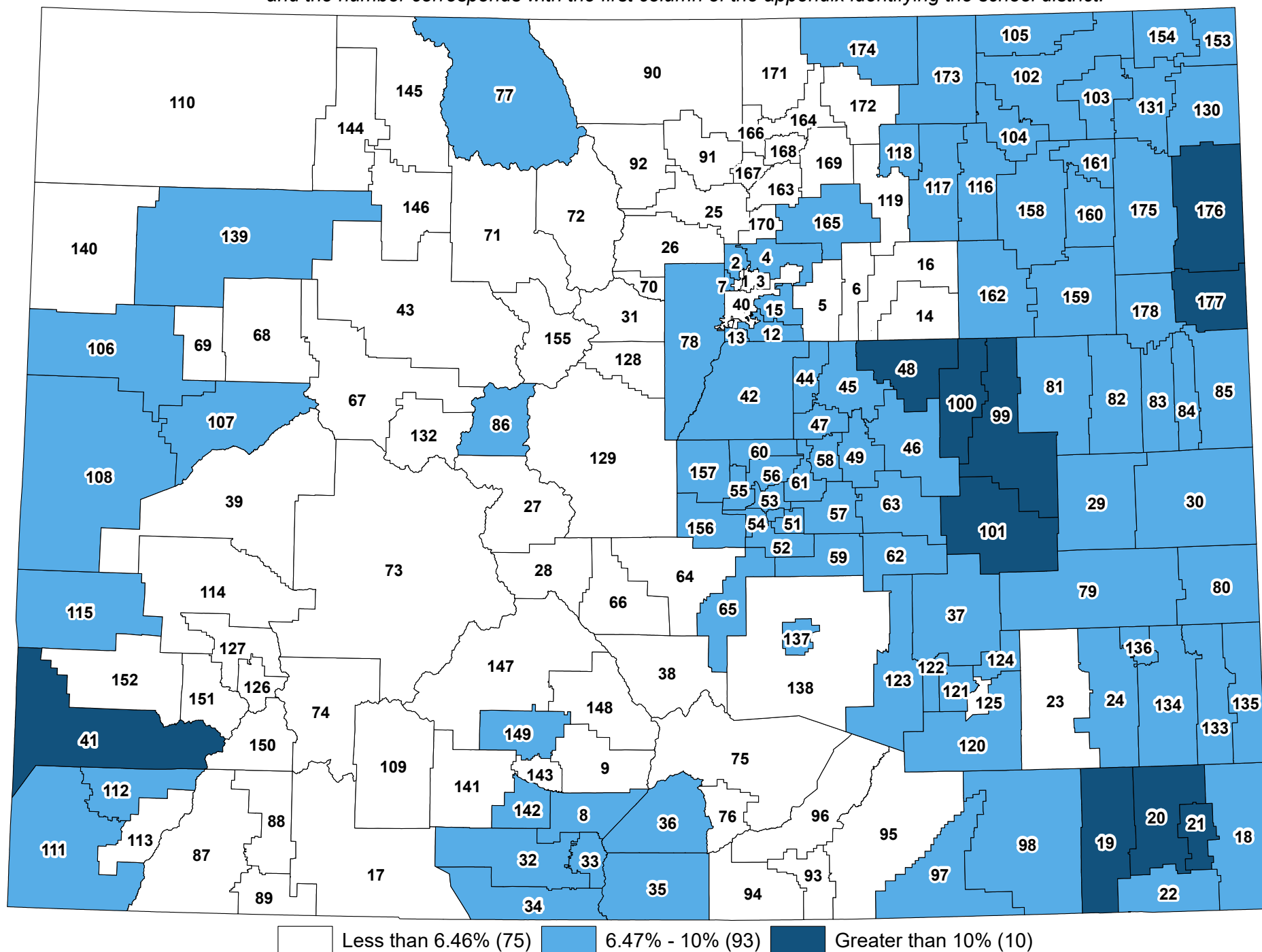
The cost-of-living factor will not change for school districts in the first category. Starting in FY 2020-21, the cost-of-living factor will increase for districts in the latter two categories, with the last group realizing a larger change.

The method for calculating changes in district cost-of-living factors — using the cost-of-living dollar amounts contained in this report — is prescribed by state law. When the change in a district's cost of living meets the standard for an increase, its factor is the prior year's factor plus an amount equal to its percentage increase in cost of living divided by 6.46 percent divided by 1,000. Under state law, a district's cost-of-living factor cannot decrease.

Corona report. The full text of the report submitted by Corona Insights is available on the Internet at <http://leg.colorado.gov/publications/2019-cost-living-study-corona-insights-2020>

Percentage Change in School District Cost of Living

Each area represents a school district in the state; all blue-shaded districts represent those with an increase in the cost-of-living factor; and the number corresponds with the first column of the appendix identifying the school district.



APPENDIX
2019 School District Cost-of-Living Study Results

ID	County	School District	Housing Costs /1	Transportation Costs /2	Goods & Services /3	Taxes & Other /4	Cost of Living	2019 Cost of Living Based on Where Employees Live /5	2017 Cost of Living Based on Where Employees Live	Percent Change	Districts with Cost of Living Factor Increase
		State Average	\$ 18,270	\$ 9,581	\$ 15,673	\$ 13,023	\$ 56,547	\$ 56,547	\$ 53,115	6.46%	NA
1	Adams	Mapleton	19,071	9,544	15,144	13,016	56,774	58,016	54,616	6.23%	no change
2	Adams	Northglenn	18,737	9,553	15,578	13,016	56,884	57,593	53,580	7.49%	increase
3	Adams	Commerce City	17,780	9,592	15,404	13,016	55,792	57,666	54,376	6.05%	no change
4	Adams	Brighton	18,766	9,536	14,829	13,016	56,146	56,720	52,431	8.18%	increase
5	Adams	Bennett	17,595	9,579	15,373	13,016	55,562	56,265	53,090	5.98%	no change
6	Adams	Strasburg	17,898	9,483	15,504	13,016	55,901	55,976	53,432	4.76%	no change
7	Adams	Westminster	19,615	9,482	15,457	13,016	57,570	57,953	54,269	6.79%	increase
8	Alamosa	Alamosa	12,935	9,754	16,147	13,016	51,853	51,757	47,987	7.86%	increase
9	Alamosa	Sangre de Cristo	13,592	9,757	16,186	13,016	52,551	51,902	48,872	6.20%	no change
10	Arapahoe	Englewood	19,846	9,606	16,716	13,016	59,184	58,460	55,303	5.71%	no change
11	Arapahoe	Sheridan	18,625	9,590	15,834	13,050	57,099	58,407	55,180	5.85%	no change
12	Arapahoe	Cherry Creek	18,783	9,609	15,270	13,027	56,689	57,571	53,855	6.90%	increase
13	Arapahoe	Littleton	19,842	9,560	16,223	13,016	58,640	58,120	54,409	6.82%	increase
14	Arapahoe	Deer Trail	14,904	9,489	15,456	13,016	52,865	53,365	51,285	4.06%	no change
15	Arapahoe	Aurora	18,310	9,632	15,026	13,038	56,006	57,504	53,974	6.54%	increase
16	Arapahoe	Byers	16,187	9,434	15,288	13,016	53,925	56,050	53,266	5.23%	no change
17	Archuleta	Archuleta	14,471	9,484	17,421	13,016	54,392	54,392	51,632	5.35%	no change
18	Baca	Walsh	11,405	9,598	16,680	13,016	50,699	50,778	47,097	7.82%	increase
19	Baca	Pritchett	11,320	9,590	15,976	13,016	49,902	49,974	45,425	10.01%	increase
20	Baca	Springfield	11,022	9,732	16,690	13,016	50,460	50,422	45,418	11.02%	increase
21	Baca	Vilas	11,314	9,658	16,532	13,016	50,519	50,538	45,906	10.09%	increase
22	Baca	Campo	12,009	9,648	16,302	13,016	50,974	50,892	47,112	8.02%	increase
23	Bent	Las Animas	11,127	9,397	15,611	13,016	49,152	49,938	47,666	4.77%	no change
24	Bent	McClave	11,643	9,489	17,009	13,016	51,156	51,229	46,965	9.08%	increase
25	Boulder	St. Vrain	18,202	9,521	15,981	13,016	56,719	57,118	53,692	6.38%	no change
26	Boulder	Boulder	22,142	9,466	15,983	13,016	60,607	59,475	56,434	5.39%	no change
27	Chaffee	Buena Vista	16,380	10,103	17,037	13,016	56,536	56,505	53,551	5.52%	no change
28	Chaffee	Salida	15,039	9,740	17,874	13,016	55,669	55,610	52,688	5.55%	no change
29	Cheyenne	Kit Carson	12,030	9,417	16,858	13,016	51,321	51,321	47,294	8.52%	increase
30	Cheyenne	Cheyenne R-5	11,869	9,626	16,912	13,016	51,422	51,353	47,397	8.35%	increase
31	Clear Creek	Clear Creek	16,487	9,597	15,880	13,016	54,979	56,672	53,315	6.30%	no change
32	Conejos	North Conejos	11,647	9,646	16,309	13,016	50,617	50,810	46,675	8.86%	increase

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33	Conejos	Sanford	10,686	9,588	16,288	13,016	49,577	50,054	46,488	7.67%	increase
34	Conejos	South Conejos	11,535	9,686	16,225	13,016	50,463	51,129	47,303	8.09%	increase
35	Costilla	Centennial	12,085	9,678	16,223	13,016	51,002	50,930	47,199	7.90%	increase
36	Costilla	Sierra Grande	12,064	9,669	16,467	13,016	51,216	51,679	48,492	6.57%	increase
37	Crowley	Crowley	12,452	9,604	15,967	13,016	51,038	50,674	46,609	8.72%	increase
38	Custer	Westcliffe	14,452	9,579	16,607	13,016	53,654	53,557	51,296	4.41%	no change
39	Delta	Delta	13,163	9,246	16,372	13,016	51,797	51,985	50,047	3.87%	no change
40	Denver	Denver	22,079	9,718	15,469	13,081	60,348	59,222	56,784	4.29%	no change
41	Dolores	Dolores County RE-2	14,031	9,588	17,540	13,016	54,176	54,329	49,347	10.10%	increase
42	Douglas	Douglas	19,405	9,569	15,388	13,016	57,377	57,360	52,847	8.54%	increase
43	Eagle	Eagle	18,767	10,060	18,679	13,016	60,522	60,522	60,307	0.36%	no change
44	Elbert	Elizabeth	16,238	9,564	15,489	13,016	54,306	56,045	52,428	6.90%	increase
45	Elbert	Kiowa	15,516	9,516	15,645	13,016	53,693	55,073	51,372	7.20%	increase
46	Elbert	Big Sandy	12,932	9,606	15,083	13,016	50,637	50,825	47,304	7.44%	increase
47	Elbert	Elbert	16,394	9,582	15,635	13,016	54,626	54,248	50,790	6.81%	increase
48	Elbert	Agate	14,625	9,587	15,338	13,016	52,565	54,177	47,068	15.10%	increase
49	El Paso	Calhan	14,306	9,640	15,132	13,016	52,093	53,256	49,535	7.51%	increase
50	El Paso	Harrison	16,106	9,596	14,965	13,016	53,682	54,492	50,744	7.39%	increase
51	El Paso	Widefield	17,201	9,681	15,221	13,016	55,119	54,667	50,349	8.58%	increase
52	El Paso	Fountain	16,352	9,633	15,070	13,016	54,070	54,480	50,309	8.29%	increase
53	El Paso	Colorado Springs	16,428	9,706	15,205	13,016	54,354	54,650	50,867	7.44%	increase
54	El Paso	Cheyenne Mountain	17,312	9,639	15,133	13,016	55,100	54,882	51,460	6.65%	increase
55	El Paso	Manitou Springs	20,042	9,678	14,989	13,016	57,726	55,567	51,594	7.70%	increase
56	El Paso	Academy	17,436	9,691	15,278	13,016	55,421	55,098	50,809	8.44%	increase
57	El Paso	Ellicott	15,165	9,499	15,427	13,016	53,107	54,074	49,822	8.53%	increase
58	El Paso	Peyton	14,940	9,504	15,065	13,016	52,525	53,878	50,479	6.73%	increase
59	El Paso	Hanover	15,825	9,577	15,072	13,016	53,490	53,798	50,124	7.33%	increase
60	El Paso	Lewis-Palmer	18,249	9,573	15,401	13,016	56,238	55,805	51,970	7.38%	increase
61	El Paso	Falcon	16,744	9,568	15,363	13,016	54,691	54,674	50,173	8.97%	increase
62	El Paso	Edison	14,074	9,574	15,319	13,016	51,983	52,440	48,316	8.54%	increase
63	El Paso	Miami-Yoder	13,747	9,481	15,690	13,016	51,933	53,267	49,264	8.13%	increase
64	Fremont	Canon City	14,078	9,605	16,329	13,016	53,027	53,001	49,878	6.26%	no change
65	Fremont	Florence	14,041	9,639	16,214	13,016	52,910	52,898	49,613	6.62%	increase
66	Fremont	Cotopaxi	13,515	9,580	16,764	13,016	52,874	54,054	51,932	4.09%	no change
67	Garfield	Roaring Fork RE-1	22,511	10,004	18,702	13,016	64,234	63,640	61,015	4.30%	no change

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68	Garfield	Rifle	16,625	9,774	17,301	13,016	56,715	57,010	54,196	5.19%	no change
69	Garfield	Parachute	12,875	9,609	17,372	13,016	52,873	53,872	50,880	5.88%	no change
70	Gilpin	Gilpin	15,470	9,408	15,355	13,016	53,249	55,856	52,926	5.54%	no change
71	Grand	West Grand	15,638	9,849	18,623	13,016	57,126	57,126	54,624	4.58%	no change
72	Grand	East Grand	17,489	9,747	19,294	13,016	59,545	59,545	58,037	2.60%	no change
73	Gunnison	Gunnison	17,682	10,281	18,491	13,016	59,469	59,469	56,797	4.71%	no change
74	Hinsdale	Hinsdale	14,618	10,209	18,102	13,016	55,945	55,945	55,705	0.43%	no change
75	Huerfano	Huerfano	11,986	9,394	15,721	13,016	50,117	50,763	48,641	4.36%	no change
76	Huerfano	La Veta	12,778	9,355	16,018	13,016	51,167	51,048	49,724	2.66%	no change
77	Jackson	North Park	14,659	9,949	17,906	13,016	55,530	55,530	50,856	9.19%	increase
78	Jefferson	Jefferson	19,298	9,479	15,385	13,016	57,178	57,416	53,908	6.51%	increase
79	Kiowa	Eads	12,014	9,535	16,546	13,016	51,111	51,094	46,868	9.02%	increase
80	Kiowa	Plainview	11,265	9,313	16,740	13,016	50,333	50,745	47,246	7.41%	increase
81	Kit Carson	Arriba-Flagler	12,361	9,614	16,646	13,016	51,637	51,476	48,110	7.00%	increase
82	Kit Carson	Hi Plains	11,837	9,391	16,140	13,016	50,384	51,649	47,934	7.75%	increase
83	Kit Carson	Stratton	12,531	9,344	17,148	13,016	52,038	52,011	47,998	8.36%	increase
84	Kit Carson	Bethune	12,804	9,317	17,026	13,016	52,163	52,808	48,805	8.20%	increase
85	Kit Carson	Burlington	14,081	9,360	17,533	13,016	53,990	53,938	49,517	8.93%	increase
86	Lake	Lake	16,816	9,813	17,791	13,016	57,436	57,301	52,896	8.33%	increase
87	La Plata	Durango	16,650	9,392	17,809	13,016	56,867	56,855	56,656	0.35%	no change
88	La Plata	Bayfield	14,687	9,423	17,677	13,016	54,803	55,411	56,039	1.12%-	no change
89	La Plata	Ignacio	13,345	9,463	17,802	13,016	53,625	54,790	55,221	0.78%-	no change
90	Larimer	Poudre	17,488	9,462	15,170	13,016	55,137	55,196	53,145	3.86%	no change
91	Larimer	Thompson	17,961	9,363	15,710	13,016	56,049	55,626	52,652	5.65%	no change
92	Larimer	Estes Park	20,240	9,457	16,440	13,016	59,152	58,670	55,345	6.01%	no change
93	Las Animas	Trinidad	12,239	9,424	16,492	13,016	51,170	51,162	48,838	4.76%	no change
94	Las Animas	Primero	12,080	9,327	16,515	13,016	50,937	51,019	48,283	5.67%	no change
95	Las Animas	Hoehne	12,560	9,452	16,388	13,016	51,416	51,224	48,819	4.93%	no change
96	Las Animas	Aguilar	12,073	9,339	16,312	13,016	50,741	51,027	48,172	5.93%	no change
97	Las Animas	Branson	11,692	9,358	15,936	13,016	50,002	52,988	49,761	6.49%	increase
98	Las Animas	Kim	11,435	9,535	15,592	13,016	49,577	49,560	46,468	6.65%	increase
99	Lincoln	Genoa-Hugo	12,048	9,618	16,943	13,016	51,625	52,048	46,791	11.23%	increase
100	Lincoln	Limon	13,456	9,694	17,484	13,016	53,649	53,583	47,063	13.85%	increase
101	Lincoln	Karval	11,953	9,577	16,845	13,016	51,390	51,936	47,131	10.19%	increase
102	Logan	Valley	14,866	9,410	15,958	13,016	53,249	53,099	48,552	9.36%	increase

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103	Logan	Frenchman	13,576	9,375	15,984	13,016	51,951	52,341	48,520	7.87%	increase
104	Logan	Buffalo	14,491	9,339	16,014	13,016	52,859	53,170	48,673	9.24%	increase
105	Logan	Plateau	13,110	9,561	15,953	13,016	51,640	52,313	48,148	8.65%	increase
106	Mesa	DeBeque	12,646	9,312	17,637	13,016	52,611	53,479	49,299	8.48%	increase
107	Mesa	Plateau Valley	13,267	9,287	17,217	13,016	52,787	53,023	48,512	9.30%	increase
108	Mesa	Mesa Valley	14,244	9,276	17,154	13,016	53,690	53,676	49,180	9.14%	increase
109	Mineral	Creede	14,202	9,707	16,017	13,016	52,941	52,827	51,578	2.42%	no change
110	Moffat	Moffat County RE 1	14,870	9,722	17,210	13,016	54,817	55,030	52,248	5.33%	no change
111	Montezuma	Montezuma	14,601	9,525	17,342	13,016	54,484	54,576	51,050	6.91%	increase
112	Montezuma	Dolores RE-4A	15,007	9,479	17,608	13,016	55,110	55,000	51,232	7.36%	increase
113	Montezuma	Mancos	15,775	9,428	17,335	13,016	55,554	55,335	52,250	5.91%	no change
114	Montrose	Montrose	14,659	9,431	16,491	13,016	53,596	53,558	51,741	3.51%	no change
115	Montrose	West End	12,599	9,522	17,295	13,016	52,432	52,645	49,308	6.77%	increase
116	Morgan	Brush	15,870	9,379	16,037	13,016	54,301	54,110	50,162	7.87%	increase
117	Morgan	Fort Morgan	15,589	9,387	15,746	13,016	53,737	53,973	50,366	7.16%	increase
118	Morgan	Weldon	15,582	9,310	15,826	13,016	53,733	53,734	49,722	8.07%	increase
119	Morgan	Wiggins	15,539	9,399	15,640	13,016	53,593	53,627	50,883	5.39%	no change
120	Otero	East Otero	11,700	9,625	14,977	13,016	49,317	49,532	46,224	7.15%	increase
121	Otero	Rocky Ford	12,246	9,666	14,270	13,016	49,198	49,377	46,226	6.82%	increase
122	Otero	Manzanola	11,627	9,607	14,981	13,016	49,231	49,687	46,457	6.95%	increase
123	Otero	Fowler	11,680	9,723	15,866	13,016	50,285	50,340	46,722	7.74%	increase
124	Otero	Cheraw	11,739	9,494	15,033	13,016	49,281	49,283	46,026	7.08%	increase
125	Otero	Swink	11,761	9,594	14,654	13,016	49,024	49,362	46,516	6.12%	no change
126	Ouray	Ouray	15,601	9,773	16,589	13,016	54,978	55,031	54,739	0.53%	no change
127	Ouray	Ridgway	16,709	9,531	16,540	13,016	55,796	55,064	54,388	1.24%	no change
128	Park	Platte Canyon	19,279	9,388	15,545	13,016	57,227	57,340	54,302	5.60%	no change
129	Park	Park County	17,174	9,666	15,418	13,016	55,274	56,026	53,100	5.51%	no change
130	Phillips	Holyoke	14,572	9,301	16,744	13,016	53,633	53,411	48,835	9.37%	increase
131	Phillips	Haxtun	13,388	9,456	16,014	13,016	51,874	52,308	48,726	7.35%	increase
132	Pitkin	Aspen	31,596	10,577	19,432	12,102	73,707	70,227	79,175	11.30%-	no change
133	Prowers	Granada	11,799	9,572	16,931	13,016	51,318	51,445	46,943	9.59%	increase
134	Prowers	Lamar	11,998	9,552	16,903	13,016	51,468	51,468	47,419	8.54%	increase
135	Prowers	Holly	12,094	9,496	17,100	13,016	51,705	51,594	47,299	9.08%	increase
136	Prowers	Wiley	12,143	9,500	16,712	13,016	51,371	51,384	46,876	9.62%	increase
137	Pueblo	Pueblo City	13,975	9,772	15,049	13,016	51,811	52,292	49,052	6.61%	increase

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138	Pueblo	Pueblo Rural	15,009	9,608	15,240	13,016	52,874	52,684	50,443	4.44%	no change
139	Rio Blanco	Meeker	13,817	9,613	17,574	13,016	54,019	54,019	50,166	7.68%	increase
140	Rio Blanco	Rangely	11,953	9,416	17,463	13,016	51,848	51,848	50,090	3.51%	no change
141	Rio Grande	Del Norte	13,584	9,695	15,840	13,016	52,135	51,945	49,409	5.13%	no change
142	Rio Grande	Monte Vista	12,589	9,708	15,858	13,016	51,171	51,311	48,052	6.78%	increase
143	Rio Grande	Sargent	12,633	9,683	15,807	13,016	51,138	51,214	48,210	6.23%	no change
144	Routt	Hayden	16,986	9,852	17,600	13,016	57,454	58,159	55,394	4.99%	no change
145	Routt	Steamboat Springs	21,087	10,281	17,664	13,016	62,048	61,840	60,578	2.08%	no change
146	Routt	South Routt	16,975	10,232	17,710	13,016	57,933	58,466	56,622	3.26%	no change
147	Saguache	Mountain Valley	11,751	9,689	16,277	13,016	50,732	50,961	48,614	4.83%	no change
148	Saguache	Moffat 2	13,656	9,725	17,651	13,016	54,048	53,275	51,049	4.36%	no change
149	Saguache	Center	11,311	9,699	15,647	13,016	49,673	51,369	48,085	6.83%	increase
150	San Juan	Silverton	15,460	9,622	17,771	13,016	55,869	55,869	56,173	0.54%-	no change
151	San Miguel	Telluride	19,693	9,966	19,288	13,016	61,962	60,900	59,320	2.66%	no change
152	San Miguel	Norwood	13,102	9,526	17,322	13,016	52,966	53,432	51,301	4.15%	no change
153	Sedgwick	Julesburg	12,814	9,565	15,469	13,016	50,863	51,625	48,316	6.85%	increase
154	Sedgwick	Platte Valley RE-3	12,558	9,439	15,354	13,016	50,367	50,784	47,454	7.02%	increase
155	Summit	Summit	22,792	9,925	18,851	13,016	64,583	64,283	63,524	1.19%	no change
156	Teller	Cripple Creek	16,228	9,585	15,371	13,016	54,199	55,040	50,390	9.23%	increase
157	Teller	Woodland Park	17,783	9,546	15,549	13,016	55,894	55,834	51,321	8.79%	increase
158	Washington	Akron	13,596	9,429	15,728	13,016	51,769	51,991	48,268	7.71%	increase
159	Washington	Arickaree	12,856	9,653	16,102	13,016	51,627	51,911	48,468	7.10%	increase
160	Washington	Otis	13,473	9,436	16,229	13,016	52,153	51,914	48,358	7.35%	increase
161	Washington	Lone Star	13,527	9,392	16,036	13,016	51,970	52,145	48,427	7.68%	increase
162	Washington	Woodlin	13,562	9,548	15,809	13,016	51,935	52,335	47,915	9.22%	increase
163	Weld	Gilcrest	15,202	9,380	15,058	13,016	52,655	54,003	51,570	4.72%	no change
164	Weld	Eaton	15,672	9,398	15,198	13,016	53,284	53,931	51,614	4.49%	no change
165	Weld	Keenesburg	16,238	9,441	15,591	13,016	54,286	55,236	51,621	7.00%	increase
166	Weld	Windsor	17,790	9,397	15,177	13,016	55,380	55,016	52,405	4.98%	no change
167	Weld	Johnstown	17,547	9,349	15,094	13,016	55,005	54,911	52,069	5.46%	no change
168	Weld	Greeley	16,691	9,336	14,559	13,016	53,602	54,138	51,605	4.91%	no change
169	Weld	Platte Valley RE-7	14,501	9,321	14,803	13,016	51,641	53,132	50,689	4.82%	no change
170	Weld	Fort Lupton	15,874	9,501	15,652	13,016	54,042	55,997	52,678	6.30%	no change
171	Weld	Ault-Highland	15,208	9,357	14,777	13,016	52,358	54,433	52,033	4.61%	no change
172	Weld	Briggsdale	14,299	9,261	14,841	13,016	51,417	52,638	50,183	4.89%	no change

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173	Weld	Prairie	13,854	9,284	15,134	13,016	51,288	52,634	48,578	8.35%	increase
174	Weld	Grover	13,319	9,261	15,368	13,016	50,963	51,754	47,780	8.32%	increase
175	Yuma	Yuma 1	12,693	9,562	16,527	13,016	51,797	51,830	48,638	6.56%	increase
176	Yuma	Wray	13,726	9,570	17,209	13,016	53,521	53,418	48,196	10.83%	increase
177	Yuma	Idalia	13,502	9,359	17,460	13,016	53,337	53,337	47,743	11.72%	increase
178	Yuma	Liberty	12,794	9,297	16,444	13,016	51,550	51,550	47,885	7.65%	increase

/1 Housing includes principal, interest, taxes, and insurance (PITI), plus utilities, maintenance, supplies, and furnishings.

/2 Transportation includes the costs for two vehicles, as well as gas, oil, insurance, and maintenance.

/3 Goods and services include food, clothing, health care, entertainment, etc., as well as applicable sales taxes.

/4 Other costs include long term savings, investments, charitable donations, life insurance, etc.

Taxes include state and federal income taxes and local occupation taxes.

/5 This calculation takes into account where the employees of a school district live, which may not be in the district of employment.