Colorado Legislative Council Staff

Room 029 State Capitol, Denver, CO 80203-1784
(303) 866-3521 • FAX: 866-3855 •TDD: 866-3472
www.colorado.gov/lcs
E-mail: lcs.ga@state.co.us

M E M O R A N D U M

March 9, 2016

TO: Members of the General Assembly

FROM: Todd Herreid, Fiscal Director, (303) 866-2633

SUBJECT: 2015 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, as required by state law. The results of the 2015 study indicate that the cost of living, adjusted by where employees live, increased in 177 of the 178 school districts in the state. In 137 of these districts, the change in cost of living from 2013 to 2015 was large enough to increase the cost-of-living factor used in the school finance funding formula.

A cost-of-living study is required to be conducted every two years to update the cost-of-living factors used in the state's school finance funding formula.[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 2015 study results are used to determine school district cost-of-living factors for fiscal years 2016-17 and 2017-18. A district's cost-of-living factor is used in calculating its per pupil funding level.

Results. The attached appendix shows the results of the 2015 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 7 percent of its workforce lives within the district, while the remaining 93 percent primarily live in nearby school districts, such as Denver Public Schools or Jefferson County Public Schools. Compared to 2013, the cost of living was higher in 177 of the 178 school districts in the state, with the change in the cost of living ranging from a low of -1.4 percent to a high of 15.4 percent.

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

Open records requirements: *Pursuant to Section 24-72-202 (6.5)(b), C.R.S., research memoranda and other final products of Legislative Council Staff are considered public records and subject to public inspection unless: a) the research is related to proposed or pending legislation; and b) the legislator requesting the research specifically asks that the research be permanently considered "work product" and not subject to public inspection. If you would like to designate this memorandum to be permanently considered "work product" not subject to public inspection, or if you think additional research is required and this is not a final product, please contact the Legislative Council Librarian at (303) 866-4011 within seven days of the date of the memorandum.*

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 2015 study uses representative purchases made by a three-person household earning an average teacher's salary of $51,930 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. Goods and services is the largest category of spending at 31.9 percent of household income, followed by housing at 31.6 percent. Transportation accounts for 17.7 percent of spending, and other items represents 18.9 percent.

Table 1
Market Basket for Benchmark Household Earning $51,930

Expenditure Category	Items Included	% of Income	$ Amount
Goods and services	Food at home, food away from home, apparel, entertainment, heath care, alcohol, cigarettes, personal care products, sales taxes	31.9%	$16,586
Housing	Mortgage payment, property taxes, interest, home insurance, utilities, household expenses	31.6%	$16,386
Transportation	Car payment, gasoline, vehicle insurance, car maintenance and repairs	17.7%	$9,201
Other	Charitable donations, savings, life insurance, federal and state income taxes	18.9%	$9,757
TOTAL		**100.0%**	**$51,930**

For the 2015 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. Pacey Economics, Inc. provided data on goods and services, transportation, income taxes, and housing, with the exception of home values. Pacey continued the practice of on-site visits to retail outlets in school districts to collect information. Retail outlets were selected for price sampling based on the size of the establishment measured by the number of employees, were the probability of a business being included in the sample was proportional to its size. Housing value data were provided by Wildrose Appraisal, Inc. The housing value data were forwarded by Legislative Council Staff to Pacey. Pacey then computed the total cost of the market basket in each district.

Housing costs include mortgage costs of principal and interest, property taxes, and 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. Housing costs account for almost 32 percent of expenditures in a three-person household with an income of $51,930.

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 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.

Items in the goods and services component include groceries, meals away from home, clothing, medical and dental care, recreation, and other day-to-day expenses. Data for the goods and services component were obtained from a combination of school district visits and third-party sources. The goods and services category consumes about 32 percent of expenditures for a three-person household with earnings of $51,930. The 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 18 percent of market-basket expenditures.

Finally, the other component primarily includes long-term saving, investments, 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 almost 19 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. Since FY 1998-99, school district cost-of-living amounts have been based on a geographic shopping pattern survey conducted in 1997. A comprehensive update of the shopping pattern survey 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. 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. In the current study, the shopping pattern survey continued to be used for some goods and services, but the prices of certain items previously tracked in the shopping pattern survey were not available. An alternative statistical procedure, called Kriging, was used for these items. This procedure assumes that individuals are more likely to purchase a good or service from a store that is closer as opposed to further away from the school district.

Cost-of-living factor calculation. The 2015 study found that the cost to a typical household of purchasing items consistent with an average teacher salary of $51,930 ranged from a low of $44,962 to a high of $77,423 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 5.38 percent — the percentage by which the $51,930 salary level used in this year's study increased over the average teacher salary of $49,277 in 2013. The 2013 estimate was updated to reflect the average salary of a teacher with a bachelor's degree and ten or more years of experience. The percentage increase in cost of living meets this standard in 137 school districts. Figure 1 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 5.4 percent;
- districts with an increase in cost of living of between 5.4 percent and 8.1 percent; and
- districts with an increase in cost of living of more than 8.1 percent.

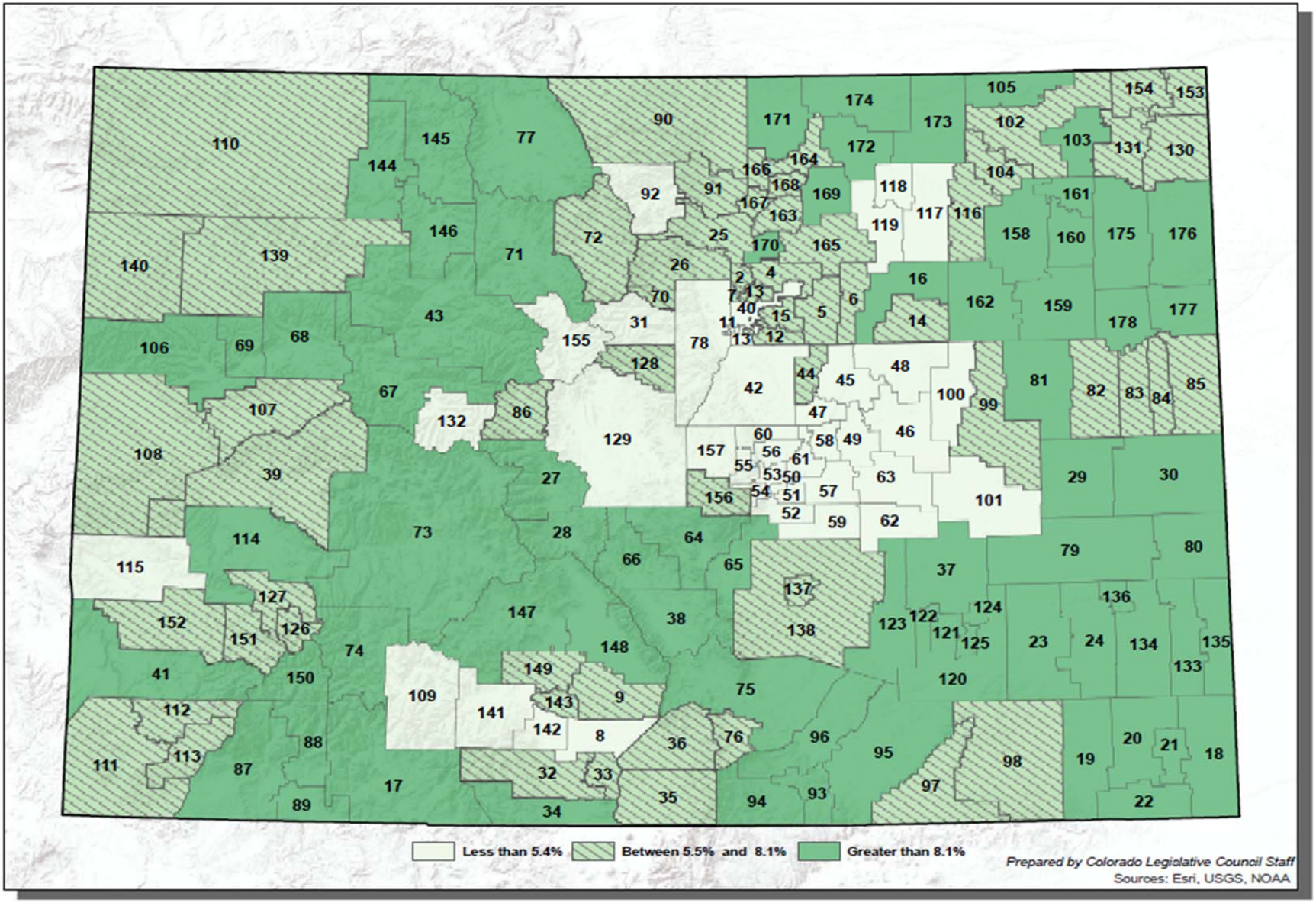
The cost-of-living factor will not change for school districts in the first category. Starting in FY 2016-17, the cost-of-living factor will increase for districts in the latter two categories, with the last group realizing a larger change.

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 5.38 percent divided by 1,000. Under state law, a district's cost-of-living factor cannot decrease.

Pacey report. The full text of the report submitted by Pacey Economics, Inc. is available on the Internet at https://www.colorado.gov/pacific/cga-legislativecouncil/school-finance.

Percentage Change in School District Cost of Living

(each area represents a school district in the state; all green-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
2015 SCHOOL DISTRICT COST-OF-LIVING STUDY RESULTS

Number	County	School District	Housing Costs /1	Transportation Costs /2	Goods & Services /3	Taxes & Other /4	Cost of Living	2015 Cost of Living Based on Where Employees Live /5	2013 Cost of Living Based on Where Employees Live /6	Percent Change	Districts with Cost of Living Factor Increase
		State Average	16,386	9,201	16,586	9,757	51,930	51,930	49,277	5.38%	NA
1	Adams	Mapleton	14,550	9,057	15,847	9,807	49,261	53,055	49,585	7.00%	increase
2	Adams	Northglenn	15,404	8,966	15,881	9,807	50,058	52,250	49,449	5.66%	increase
3	Adams	Commerce City	14,237	9,156	15,772	9,807	48,972	53,137	49,584	7.17%	increase
4	Adams	Brighton	14,454	9,168	15,843	9,807	49,272	50,789	47,832	6.18%	increase
5	Adams	Bennett	14,964	9,239	16,394	9,807	50,404	51,317	47,723	7.53%	increase
6	Adams	Strasburg	16,046	9,156	16,553	9,807	51,562	51,141	47,648	7.33%	increase
7	Adams	Westminster	16,142	9,049	16,692	9,807	51,690	53,001	50,075	5.84%	increase
8	Alamosa	Alamosa	11,105	9,115	17,298	9,807	47,325	47,259	45,161	4.65%	no change
9	Alamosa	Sangre de Cristo	12,653	9,140	17,208	9,807	48,808	48,807	45,799	6.57%	increase
10	Arapahoe	Englewood	19,578	9,181	16,144	9,412	54,315	53,480	51,511	3.82%	no change
11	Arapahoe	Sheridan	17,077	9,112	16,204	9,723	52,116	53,282	51,058	4.35%	no change
12	Arapahoe	Cherry Creek	16,236	9,222	16,080	9,807	51,345	52,595	49,582	6.08%	increase
13	Arapahoe	Littleton	17,996	8,943	16,217	9,581	52,737	52,840	50,904	3.80%	no change
14	Arapahoe	Deer Trail	12,185	9,147	16,547	9,807	47,686	48,848	45,471	7.43%	increase
15	Arapahoe	Aurora	15,462	9,385	16,151	9,836	50,834	52,683	49,366	6.72%	increase
16	Arapahoe	Byers	13,319	9,101	16,704	9,807	48,931	51,351	46,636	10.11%	increase
17	Archuleta	Archuleta	12,624	9,422	18,950	9,807	50,803	50,796	44,714	13.60%	increase
18	Baca	Walsh	9,671	9,366	17,289	9,807	46,133	45,991	40,686	13.04%	increase
19	Baca	Pritchett	9,139	9,079	16,936	9,807	44,961	44,962	40,703	10.46%	increase
20	Baca	Springfield	9,553	9,237	17,066	9,807	45,663	45,695	41,294	10.66%	increase
21	Baca	Vilas	9,171	9,390	17,167	9,807	45,535	46,930	42,051	11.60%	increase
22	Baca	Campo	9,792	9,265	17,158	9,807	46,022	45,962	40,558	13.32%	increase
23	Bent	Las Animas	10,702	8,944	16,966	9,807	46,419	46,373	41,770	11.02%	increase
24	Bent	McClave	10,185	9,206	16,803	9,807	46,001	46,355	41,143	12.67%	increase
25	Boulder	St. Vrain	16,254	9,201	17,011	9,807	52,273	52,811	49,027	7.72%	increase
26	Boulder	Boulder	22,064	9,240	17,457	9,119	57,880	56,294	52,850	6.52%	increase
27	Chaffee	Buena Vista	14,598	9,521	18,529	9,807	52,455	52,474	47,620	10.19%	increase
28	Chaffee	Salida	15,091	9,495	18,650	9,807	53,043	52,907	47,305	11.84%	increase
29	Cheyenne	Kit Carson	9,389	9,103	17,564	9,807	45,863	45,863	40,784	12.45%	increase
30	Cheyenne	Cheyenne R-5	9,955	9,273	17,536	9,807	46,571	46,803	42,818	9.31%	increase
31	Clear Creek	Clear Creek	15,335	9,277	16,914	9,807	51,333	52,158	50,259	3.78%	no change
32	Conejos	North Conejos	8,789	9,014	17,428	9,807	45,038	45,783	42,933	6.64%	increase
33	Conejos	Sanford	9,195	9,078	17,489	9,807	45,569	45,776	42,626	7.39%	increase
34	Conejos	South Conejos	9,349	9,230	17,661	9,807	46,047	46,007	42,399	8.51%	increase
35	Costilla	Centennial	9,255	9,266	17,665	9,807	45,993	46,362	43,105	7.56%	increase

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36	Costilla	Sierra Grande	10,948	9,133	17,370	9,807	47,258	47,300	44,697	5.82%	increase
37	Crowley	Crowley	10,386	9,089	17,082	9,807	46,364	46,680	42,014	11.11%	increase
38	Custer	Westcliffe	13,306	9,240	17,863	9,807	50,216	50,232	46,450	8.14%	increase
39	Delta	Delta	12,837	9,345	17,961	9,807	49,950	49,938	46,678	6.98%	increase
40	Denver	Denver	21,408	9,510	16,317	9,220	56,455	54,738	52,131	5.00%	no change
41	Dolores	Dolores County RE-2	10,676	9,213	18,189	9,807	47,885	48,385	44,520	8.68%	increase
42	Douglas	Douglas	16,519	9,174	16,273	9,807	51,773	52,046	49,914	4.27%	no change
43	Eagle	Eagle	20,235	9,980	20,228	9,311	59,754	59,713	54,091	10.39%	increase
44	Elbert	Elizabeth	15,547	9,290	17,058	9,807	51,702	51,646	48,616	6.23%	increase
45	Elbert	Kiowa	13,014	9,258	17,337	9,807	49,416	50,679	48,931	3.57%	no change
46	Elbert	Big Sandy	10,430	9,027	16,384	9,807	45,648	45,942	44,523	3.19%	no change
47	Elbert	Elbert	13,658	9,179	16,941	9,807	49,585	50,185	49,245	1.91%	no change
48	Elbert	Agate	11,106	9,226	16,689	9,807	46,828	45,958	45,034	2.05%	no change
49	El Paso	Calhan	12,795	8,973	16,031	9,807	47,606	48,234	47,242	2.10%	no change
50	El Paso	Harrison	13,684	8,888	15,708	9,807	48,087	49,164	48,394	1.59%	no change
51	El Paso	Widefield	13,987	9,033	15,784	9,807	48,611	48,896	47,984	1.90%	no change
52	El Paso	Fountain	13,603	9,163	15,842	9,807	48,415	48,933	48,023	1.90%	no change
53	El Paso	Colorado Springs	14,696	8,952	15,732	9,807	49,187	49,286	48,624	1.36%	no change
54	El Paso	Cheyenne Mountain	16,122	8,944	15,722	9,807	50,595	49,689	49,458	0.47%	no change
55	El Paso	Manitou Springs	18,036	8,950	16,172	9,703	52,861	50,539	49,593	1.91%	no change
56	El Paso	Academy	15,460	8,927	15,571	9,807	49,765	49,548	49,269	0.57%	no change
57	El Paso	Ellicott	13,358	8,970	15,775	9,807	47,910	48,426	47,539	1.87%	no change
58	El Paso	Peyton	14,932	8,929	15,965	9,807	49,633	49,146	48,719	0.88%	no change
59	El Paso	Hanover	11,361	9,026	15,722	9,807	45,916	48,427	46,543	4.05%	no change
60	El Paso	Lewis-Palmer	16,366	8,979	15,498	9,807	50,650	50,201	50,137	0.13%	no change
61	El Paso	Falcon	13,963	8,918	15,792	9,807	48,480	49,035	48,314	1.49%	no change
62	El Paso	Edison	12,711	9,019	15,744	9,807	47,281	47,440	46,579	1.85%	no change
63	El Paso	Miami-Yoder	12,240	8,936	15,883	9,807	46,866	47,518	46,582	2.01%	no change
64	Fremont	Canon City	13,355	9,186	17,593	9,807	49,941	49,835	45,571	9.36%	increase
65	Fremont	Florence	12,657	9,188	17,586	9,807	49,238	49,482	45,392	9.01%	increase
66	Fremont	Cotopaxi	13,404	9,235	18,028	9,807	50,474	51,446	46,364	10.96%	increase
67	Garfield	Roaring Fork RE-1	21,130	9,960	18,972	9,201	59,263	59,008	54,309	8.65%	increase
68	Garfield	Rifle	14,587	9,477	17,996	9,807	51,867	52,644	47,436	10.98%	increase
69	Garfield	Parachute	12,274	9,364	18,252	9,807	49,697	50,072	44,795	11.78%	increase
70	Gilpin	Gilpin	14,020	9,261	16,719	9,807	49,807	52,987	50,144	5.67%	increase
71	Grand	West Grand	13,838	9,723	19,382	9,807	52,750	52,751	48,504	8.76%	increase
72	Grand	East Grand	18,132	9,511	19,633	9,600	56,876	56,874	53,153	7.00%	increase
73	Gunnison	Gunnison	17,440	9,645	18,993	9,653	55,731	55,729	50,534	10.28%	increase

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74	Hinsdale	Hinsdale	17,080	9,638	18,921	9,807	55,446	55,446	51,194	8.31%	increase
75	Huerfano	Huerfano	10,693	8,930	17,265	9,807	46,695	47,562	42,911	10.84%	increase
76	Huerfano	La Veta	13,108	8,978	18,079	9,807	49,972	48,954	45,391	7.85%	increase
77	Jackson	North Park	10,385	9,537	19,400	9,807	49,129	49,128	44,996	9.18%	increase
78	Jefferson	Jefferson	17,308	9,238	16,261	9,670	52,477	52,476	50,288	4.35%	no change
79	Kiowa	Eads	9,891	9,036	16,953	9,807	45,687	45,779	40,742	12.36%	increase
80	Kiowa	Plainview	10,084	9,223	17,167	9,807	46,281	46,225	40,279	14.76%	increase
81	Kit Carson	Arriba-Flagler	10,226	9,169	18,245	9,807	47,447	47,353	43,468	8.94%	increase
82	Kit Carson	Hi Plains	9,980	9,234	17,637	9,807	46,658	46,989	43,734	7.44%	increase
83	Kit Carson	Stratton	10,580	9,310	17,483	9,807	47,180	47,233	44,075	7.17%	increase
84	Kit Carson	Bethune	11,114	9,245	17,488	9,807	47,654	47,923	44,603	7.44%	increase
85	Kit Carson	Burlington	12,022	8,926	17,355	9,807	48,110	48,096	45,157	6.51%	increase
86	Lake	Lake	13,591	9,710	19,302	9,807	52,410	53,036	50,097	5.87%	increase
87	La Plata	Durango	18,436	9,408	19,172	9,587	56,603	56,309	51,369	9.62%	increase
88	La Plata	Bayfield	15,014	9,506	18,995	9,807	53,322	54,552	49,610	9.96%	increase
89	La Plata	Ignacio	13,392	9,541	19,253	9,807	51,993	53,301	48,086	10.85%	increase
90	Larimer	Poudre	16,006	9,105	16,967	9,807	51,885	51,731	48,605	6.43%	increase
91	Larimer	Thompson	14,968	8,929	16,579	9,807	50,283	50,805	47,902	6.06%	increase
92	Larimer	Estes Park	18,743	9,217	18,021	9,515	55,496	54,783	52,161	5.03%	no change
93	Las Animas	Trinidad	11,346	9,204	17,979	9,807	48,336	48,355	43,430	11.34%	increase
94	Las Animas	Primero	11,220	9,240	18,041	9,807	48,308	48,262	43,328	11.39%	increase
95	Las Animas	Hoehne	12,282	9,173	17,921	9,807	49,183	48,600	43,934	10.62%	increase
96	Las Animas	Aguilar	10,593	9,101	17,607	9,807	47,108	47,821	42,829	11.66%	increase
97	Las Animas	Branson	9,419	9,146	17,137	9,807	45,509	49,101	45,827	7.14%	increase
98	Las Animas	Kim	9,703	8,959	16,551	9,807	45,020	45,014	41,844	7.57%	increase
99	Lincoln	Genoa-Hugo	8,654	9,228	17,606	9,807	45,295	45,312	42,398	6.87%	increase
100	Lincoln	Limon	9,069	9,112	17,510	9,807	45,498	45,485	43,435	4.72%	no change
101	Lincoln	Karval	9,180	9,031	16,840	9,807	44,858	45,399	43,128	5.27%	no change
102	Logan	Valley	12,552	9,552	17,327	9,807	49,238	49,061	45,766	7.20%	increase
103	Logan	Frenchman	11,082	9,475	17,538	9,807	47,902	48,315	43,797	10.31%	increase
104	Logan	Buffalo	11,309	9,467	17,374	9,807	47,957	48,652	45,104	7.87%	increase
105	Logan	Plateau	10,632	9,595	17,342	9,807	47,376	48,252	43,686	10.45%	increase
106	Mesa	DeBeque	11,000	9,227	17,580	9,807	47,614	49,401	44,794	10.28%	increase
107	Mesa	Plateau Valley	12,756	9,204	17,544	9,807	49,311	49,418	46,097	7.20%	increase
108	Mesa	Mesa Valley	13,532	8,982	17,473	9,807	49,794	49,806	46,172	7.87%	increase
109	Mineral	Creede	13,977	9,274	17,794	9,807	50,852	50,567	48,115	5.10%	no change
110	Moffat	Moffat County RE 1	13,231	9,828	18,764	9,807	51,630	51,930	48,462	7.15%	increase
111	Montezuma	Montezuma	12,112	9,144	17,321	9,807	48,384	48,846	45,704	6.87%	increase

APPENDIX
2015 SCHOOL DISTRICT COST-OF-LIVING STUDY RESULTS

Number	County	School District	Housing Costs /1	Transportation Costs /2	Goods & Services /3	Taxes & Other /4	Cost of Living	2015 Cost of Living Based on Where Employees Live /5	2013 Cost of Living Based on Where Employees Live /6	Percent Change	Districts with Cost of Living Factor Increase
112	Montezuma	Dolores RE-4A	12,584	9,250	17,484	9,807	49,125	49,250	46,009	7.04%	increase
113	Montezuma	Mancos	12,900	9,251	17,883	9,807	49,841	50,885	47,229	7.74%	increase
114	Montrose	Montrose	13,102	9,370	17,592	9,807	49,871	49,897	45,655	9.29%	increase
115	Montrose	West End	11,079	9,332	18,374	9,807	48,592	48,962	47,408	3.28%	no change
116	Morgan	Brush	12,579	8,969	17,511	9,807	48,866	48,855	46,167	5.82%	increase
117	Morgan	Fort Morgan	12,527	8,930	17,176	9,807	48,440	48,687	46,919	3.77%	no change
118	Morgan	Weldon	12,052	9,039	17,170	9,807	48,068	48,223	46,210	4.36%	no change
119	Morgan	Wiggins	13,260	9,003	17,218	9,807	49,288	49,110	46,961	4.58%	no change
120	Otero	East Otero	10,899	8,794	16,467	9,807	45,967	46,195	42,357	9.06%	increase
121	Otero	Rocky Ford	10,850	8,887	17,019	9,807	46,563	46,436	42,095	10.31%	increase
122	Otero	Manzanola	10,100	8,909	16,764	9,807	45,580	46,100	41,308	11.60%	increase
123	Otero	Fowler	10,487	9,012	17,049	9,807	46,355	46,444	42,166	10.15%	increase
124	Otero	Cheraw	10,876	8,912	16,603	9,807	46,198	46,669	42,111	10.82%	increase
125	Otero	Swink	12,111	8,882	16,462	9,807	47,262	46,595	42,429	9.82%	increase
126	Ouray	Ouray	15,596	9,513	18,176	9,807	53,092	52,892	49,532	6.78%	increase
127	Ouray	Ridgway	15,808	9,507	18,478	9,807	53,600	52,602	49,196	6.92%	increase
128	Park	Platte Canyon	16,259	9,216	16,208	9,807	51,490	52,310	49,141	6.45%	increase
129	Park	Park County	16,257	9,355	16,734	9,807	52,153	52,286	50,044	4.48%	no change
130	Phillips	Holyoke	10,337	9,045	17,414	9,807	46,603	46,683	43,732	6.75%	increase
131	Phillips	Haxtun	10,592	8,937	17,953	9,807	47,289	47,548	44,219	7.53%	increase
132	Pitkin	Aspen	52,091	10,332	21,321	7,096	90,840	77,423	78,532	1.41%-	no change
133	Prowers	Granada	9,801	9,238	17,100	9,807	45,946	46,247	40,092	15.35%	increase
134	Prowers	Lamar	10,934	9,292	16,946	9,807	46,979	46,979	41,691	12.68%	increase
135	Prowers	Holly	10,173	9,331	17,285	9,807	46,596	46,621	40,427	15.32%	increase
136	Prowers	Wiley	10,358	9,307	17,009	9,807	46,481	46,624	40,921	13.94%	increase
137	Pueblo	Pueblo City	13,098	8,975	16,599	9,807	48,479	48,948	45,851	6.75%	increase
138	Pueblo	Pueblo Rural	14,344	9,072	16,950	9,807	50,173	49,659	46,423	6.97%	increase
139	Rio Blanco	Meeker	11,353	9,671	18,187	9,807	49,018	49,019	45,950	6.68%	increase
140	Rio Blanco	Rangely	11,563	9,354	18,339	9,807	49,063	49,065	46,294	5.99%	increase
141	Rio Grande	Del Norte	12,204	9,184	17,449	9,807	48,644	48,175	46,164	4.36%	no change
142	Rio Grande	Monte Vista	11,169	9,030	17,323	9,807	47,329	47,235	45,106	4.72%	no change
143	Rio Grande	Sargent	10,438	9,058	17,307	9,807	46,610	47,149	44,654	5.59%	increase
144	Routt	Hayden	13,557	9,939	19,318	9,807	52,621	55,460	51,245	8.23%	increase
145	Routt	Steamboat Springs	21,174	9,805	20,688	9,234	60,901	60,686	55,925	8.51%	increase
146	Routt	South Routt	13,894	9,833	20,265	9,807	53,799	55,531	49,689	11.76%	increase
147	Saguache	Mountain Valley	10,684	9,368	17,901	9,807	47,760	47,714	43,502	9.68%	increase
148	Saguache	Moffat 2	12,108	9,303	18,230	9,807	49,448	48,815	45,043	8.37%	increase
149	Saguache	Center	8,969	9,165	17,302	9,807	45,243	47,025	43,926	7.05%	increase

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150	San Juan	Silverton	14,623	9,588	19,442	9,807	53,460	53,461	49,375	8.28%	increase
151	San Miguel	Telluride	19,890	9,602	20,426	9,356	59,274	58,426	55,417	5.43%	increase
152	San Miguel	Norwood	11,740	9,576	18,292	9,807	49,415	50,320	46,637	7.90%	increase
153	Sedgwick	Julesburg	9,761	9,211	17,726	9,807	46,505	46,505	43,328	7.33%	increase
154	Sedgwick	Platte Valley RE-3	9,148	9,134	17,412	9,807	45,501	45,921	42,678	7.60%	increase
155	Summit	Summit	24,014	9,614	19,044	8,812	61,484	60,947	59,484	2.46%	no change
156	Teller	Cripple Creek	14,022	8,949	16,202	9,807	48,980	49,528	46,615	6.25%	increase
157	Teller	Woodland Park	15,461	9,006	16,160	9,807	50,434	50,380	48,397	4.10%	no change
158	Washington	Akron	10,518	9,236	17,454	9,807	47,015	47,293	43,305	9.21%	increase
159	Washington	Arickaree	9,696	9,402	17,809	9,807	46,714	46,787	42,852	9.18%	increase
160	Washington	Otis	9,969	9,471	17,774	9,807	47,021	47,129	42,645	10.51%	increase
161	Washington	Lone Star	9,845	9,503	17,669	9,807	46,824	47,497	43,704	8.68%	increase
162	Washington	Woodlin	9,980	9,079	17,456	9,807	46,322	46,786	43,225	8.24%	increase
163	Weld	Gilcrest	13,878	9,051	16,469	9,807	49,205	49,661	46,039	7.87%	increase
164	Weld	Eaton	14,651	9,095	16,698	9,807	50,251	50,262	46,890	7.19%	increase
165	Weld	Keenesburg	13,655	9,184	16,470	9,807	49,116	49,707	46,255	7.46%	increase
166	Weld	Windsor	15,604	8,972	17,125	9,807	51,508	51,034	48,287	5.69%	increase
167	Weld	Johnstown	14,607	9,036	16,862	9,807	50,312	50,288	47,081	6.81%	increase
168	Weld	Greeley	14,108	8,979	16,166	9,807	49,060	49,763	46,390	7.27%	increase
169	Weld	Platte Valley RE-7	12,967	9,064	16,338	9,807	48,176	48,982	45,320	8.08%	increase
170	Weld	Fort Lupton	14,284	9,149	16,606	9,807	49,846	51,060	47,042	8.54%	increase
171	Weld	Ault-Highland	12,527	9,091	16,601	9,807	48,026	50,585	46,615	8.52%	increase
172	Weld	Briggsdale	11,333	9,021	16,268	9,807	46,429	48,438	44,752	8.24%	increase
173	Weld	Prairie	9,168	9,212	16,691	9,807	44,878	48,347	43,853	10.25%	increase
174	Weld	Grover	9,052	9,025	16,466	9,807	44,350	46,254	42,459	8.94%	increase
175	Yuma	West Yuma	10,580	9,439	18,187	9,807	48,013	47,900	42,836	11.82%	increase
176	Yuma	East Yuma	11,232	9,166	17,718	9,807	47,923	47,888	43,201	10.85%	increase
177	Yuma	Idalia	9,889	9,139	17,765	9,807	46,600	46,599	42,249	10.30%	increase
178	Yuma	Liberty	9,402	9,307	17,780	9,807	46,296	46,810	42,173	11.00%	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 inclue 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.

/6 The 2013 estimates were updated to reflect an average salary of $49,277 for a teacher with a bachelor's degree and ten or more years of experience.