



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Memorandum

February 27, 2024

TO: Members of the General Assembly
FROM: Marc Carey, Chief School Finance Officer, (303)866-4102
SUBJECT: 2023 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 2023 study results are used to determine school district cost-of-living factors for FY 2024-25 and FY 2025-26. The results of the 2023 study indicate that the cost of living, adjusted by where employees live, increased in all 178 school districts in the state. In 57 of these districts, the change in the cost of living from 2021 to 2023 was large enough to increase the cost of living factor used in the school finance funding formula.

Study Results

The attached appendix shows the results of the 2023 study by school district, taking into consideration where school district employees live. For example, the cost of living estimate for the Mapleton School District in Adams County recognizes that 11 percent of its workforce lives within the district, while the remaining 89 percent primarily live in nearby school districts, such as Denver Public Schools or Jefferson County Public Schools. Compared with 2021, the cost of living was higher in all of the 178 school districts in the state, with the change in the cost of living ranging from a low of 1.3 percent to a high of 16.1 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 2023 study uses representative purchases made by a three-person household earning an average teacher's salary of \$63,882 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

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



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 33.4 percent of household income, followed by goods and services at 26.7 percent. Transportation accounts for 18.5 percent of spending, and other items represent 21.4 percent.

Table 1
Market Basket for Benchmark Household Earning \$63,882

Expenditure Category	Items Included	Share of Income	Spending Amount
Housing	Mortgage or rental payment, property taxes, interest, home insurance, utilities, household expenses	33.4%	\$21,313
Goods and services	Food at home, food away from home, apparel, entertainment, health care, alcohol, cigarettes, personal care products, sales taxes	26.7%	\$17,011
Transportation	Car payment, gasoline, vehicle insurance, car maintenance and repairs	18.5%	\$11,814
Other	Charitable donations, savings, life insurance, federal and state income taxes	21.4%	\$13,684
TOTAL		100.0%	\$59,834

Vendors. For the 2023 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. 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. 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 33 percent of expenditures in a three-person household with an income of \$63,822.



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.

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.

Goods and services. 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 27 percent of expenditures for a three-person household with earnings of \$63,822. The 2023 study made minor changes to the market basket of goods and services that were sampled.

Transportation. 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 just over 18 percent of market basket expenditures.

Other costs. 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 just over 21 percent of the income level used in the study.

School District 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, and



additional surveys were completed in 2011 to enhance the shopping pattern information for more school districts in the state.

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. 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.). This shopping patterns model was not updated as part of the 2023 study.

Cost of Living Factor Calculation

The 2023 study found that the cost to a typical household of purchasing items consistent with an average teacher salary of \$63,822 ranged from a low of \$52,110 to a high of \$88,305 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 6.77 percent — the percentage by which the \$63,882 salary level used in this year's study increased over the average teacher salary of \$59,834 in 2021. The percentage increase in cost of living meets this standard in 57 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 6.77 percent;
- districts with an increase in cost of living of between 6.77 percent and 10.51 percent; and
- districts with an increase in cost of living of more than 10.51 percent.

The cost of living factor will not change for school districts in the first category. Starting in FY 2024-25, the cost of living factor will increase for districts in the latter two categories, with the last group realizing a larger change.

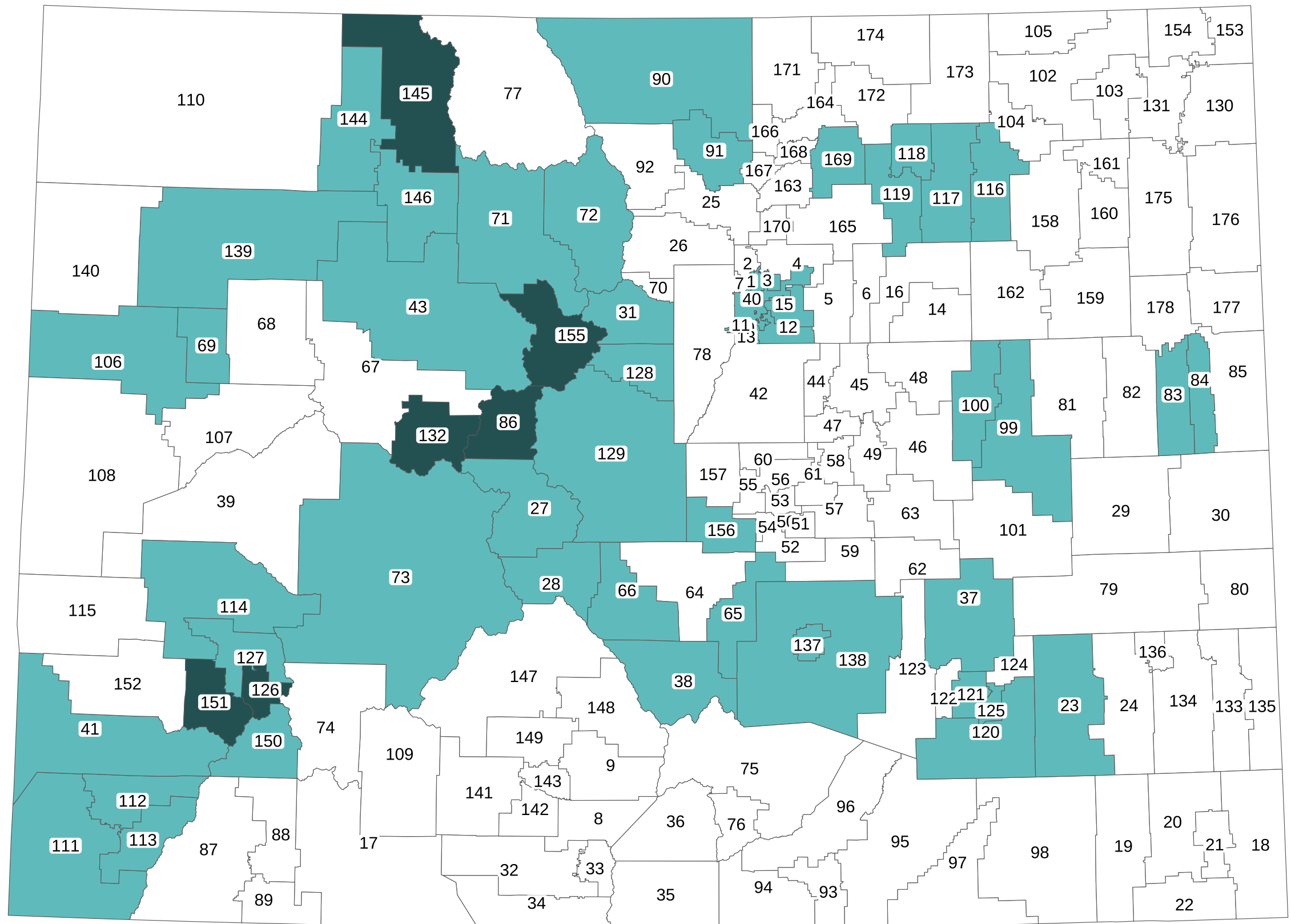
The method for calculating changes in district cost of living factors — using the cost of living dollar amounts contained in this report — is prescribed by state law. When the change in a district's cost of living meets the standard for an increase, its cost of living factor is the prior year's factor plus an amount equal to its percentage increase in cost of living divided by 6.77 percent divided by 1,000. Under state law, a district's cost of living factor cannot decrease.

Full Cost of Living Report

The full text of the report submitted by Corona Insights is available [here](#).

Percentage Change in School District Cost of Living

Each area represents a school district in the state; all 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.



□ Less than 6.77% (121) ■ 6.77% - 10.51% (51) ■ Greater than 10.51% (6)

APPENDIX
2023 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	2023 Cost of Living Based on Where Employees Live /5	2021 Cost of Living Based on Where Employees Live	Percent Change	Districts with Cost of Living Factor Increase
		State Average	\$ 21,313	\$ 11,814	\$ 17,011	\$ 13,684	\$ 63,822	\$ 63,882	\$ 59,834	6.77%	NA
1	Adams	Mapleton	\$ 20,825	\$ 12,427	\$ 17,126	\$ 13,684	\$ 64,062	\$ 65,207	\$ 61,070	6.78%	increase
2	Adams	Northglenn	\$ 21,748	\$ 12,195	\$ 16,763	\$ 13,684	\$ 64,390	\$ 64,865	\$ 61,036	6.27%	no change
3	Adams	Commerce City	\$ 20,023	\$ 12,186	\$ 16,769	\$ 13,684	\$ 62,662	\$ 65,143	\$ 61,009	6.78%	increase
4	Adams	Brighton	\$ 19,981	\$ 12,399	\$ 16,569	\$ 13,684	\$ 62,632	\$ 63,747	\$ 60,377	5.58%	no change
5	Adams	Bennett	\$ 19,723	\$ 12,839	\$ 15,858	\$ 13,684	\$ 62,103	\$ 63,181	\$ 60,090	5.14%	no change
6	Adams	Strasburg	\$ 20,541	\$ 12,388	\$ 15,448	\$ 13,684	\$ 62,061	\$ 62,061	\$ 59,710	3.94%	no change
7	Adams	Westminster	\$ 22,970	\$ 11,931	\$ 16,095	\$ 13,684	\$ 64,680	\$ 65,079	\$ 61,198	6.34%	no change
8	Alamosa	Alamosa	\$ 13,379	\$ 10,542	\$ 17,568	\$ 13,684	\$ 55,171	\$ 55,330	\$ 53,033	4.33%	no change
9	Alamosa	Sangre de Cristo	\$ 13,615	\$ 11,297	\$ 17,484	\$ 13,684	\$ 56,080	\$ 55,424	\$ 54,718	1.29%	no change
10	Arapahoe	Englewood	\$ 23,720	\$ 12,025	\$ 17,215	\$ 13,684	\$ 66,644	\$ 66,063	\$ 61,725	7.03%	increase
11	Arapahoe	Sheridan	\$ 21,820	\$ 11,975	\$ 16,949	\$ 13,711	\$ 64,455	\$ 65,717	\$ 61,461	6.92%	increase
12	Arapahoe	Cherry Creek	\$ 22,243	\$ 12,027	\$ 16,163	\$ 13,693	\$ 64,125	\$ 65,064	\$ 60,922	6.80%	increase
13	Arapahoe	Littleton	\$ 23,798	\$ 11,928	\$ 17,445	\$ 13,684	\$ 66,855	\$ 65,569	\$ 61,336	6.90%	increase
14	Arapahoe	Deer Trail	\$ 17,469	\$ 13,334	\$ 16,202	\$ 13,684	\$ 60,689	\$ 61,420	\$ 58,677	4.68%	no change
15	Arapahoe	Aurora	\$ 21,183	\$ 12,320	\$ 16,449	\$ 13,702	\$ 63,653	\$ 65,552	\$ 60,829	7.76%	increase
16	Arapahoe	Byers	\$ 19,142	\$ 13,250	\$ 15,961	\$ 13,684	\$ 62,037	\$ 62,858	\$ 59,335	5.94%	no change
17	Archuleta	Archuleta	\$ 17,245	\$ 11,379	\$ 18,069	\$ 13,684	\$ 60,377	\$ 60,391	\$ 56,998	5.95%	no change
18	Baca	Walsh	\$ 10,697	\$ 10,869	\$ 18,393	\$ 13,684	\$ 53,642	\$ 53,525	\$ 50,920	5.11%	no change
19	Baca	Pritchett	\$ 10,941	\$ 11,829	\$ 16,974	\$ 13,684	\$ 53,427	\$ 53,558	\$ 50,574	5.90%	no change
20	Baca	Springfield	\$ 10,636	\$ 9,978	\$ 17,812	\$ 13,684	\$ 52,110	\$ 52,598	\$ 50,415	4.33%	no change
21	Baca	Vilas	\$ 10,593	\$ 10,304	\$ 18,152	\$ 13,684	\$ 52,732	\$ 52,648	\$ 50,795	3.65%	no change
22	Baca	Campo	\$ 10,870	\$ 11,156	\$ 17,885	\$ 13,684	\$ 53,595	\$ 52,953	\$ 50,965	3.90%	no change
23	Bent	Las Animas	\$ 13,243	\$ 10,907	\$ 17,018	\$ 13,684	\$ 54,852	\$ 56,496	\$ 51,963	8.72%	increase
24	Bent	McClave	\$ 12,092	\$ 11,621	\$ 17,761	\$ 13,684	\$ 55,158	\$ 54,398	\$ 51,697	5.22%	no change
25	Boulder	St. Vrain	\$ 20,603	\$ 11,725	\$ 16,330	\$ 13,684	\$ 62,342	\$ 63,166	\$ 59,965	5.34%	no change
26	Boulder	Boulder	\$ 25,509	\$ 11,401	\$ 16,854	\$ 13,684	\$ 67,447	\$ 65,944	\$ 62,081	6.22%	no change
27	Chaffee	Buena Vista	\$ 19,983	\$ 11,344	\$ 18,297	\$ 13,684	\$ 63,308	\$ 63,319	\$ 58,859	7.58%	increase
28	Chaffee	Salida	\$ 19,430	\$ 11,382	\$ 18,432	\$ 13,684	\$ 62,928	\$ 62,962	\$ 58,038	8.49%	increase
29	Cheyenne	Kit Carson	\$ 10,909	\$ 11,795	\$ 18,327	\$ 13,684	\$ 54,716	\$ 54,716	\$ 51,761	5.71%	no change
30	Cheyenne	Cheyenne R-5	\$ 12,828	\$ 10,519	\$ 17,362	\$ 13,684	\$ 54,392	\$ 54,392	\$ 50,990	6.67%	no change

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ID	County	School District	Housing Costs /1	Transportation Costs /2	Goods & Services /3	Taxes & Other /4	Cost of Living				Percent Change		
31	Clear Creek	Clear Creek	\$ 21,126	\$ 12,079	\$ 17,324	\$ 13,684	\$ 64,212	\$ 64,453	\$ 60,123	7.20%	increase		
32	Conejos	North Conejos	\$ 11,935	\$ 11,360	\$ 17,588	\$ 13,684	\$ 54,567	\$ 54,678	\$ 52,599	3.95%	no change		
33	Conejos	Sanford	\$ 11,719	\$ 11,333	\$ 17,665	\$ 13,684	\$ 54,401	\$ 54,471	\$ 52,016	4.72%	no change		
34	Conejos	South Conejos	\$ 11,453	\$ 11,756	\$ 17,465	\$ 13,684	\$ 54,357	\$ 54,566	\$ 52,420	4.09%	no change		
35	Costilla	Centennial	\$ 11,940	\$ 11,858	\$ 17,506	\$ 13,684	\$ 54,987	\$ 54,987	\$ 53,476	2.83%	no change		
36	Costilla	Sierra Grande	\$ 13,606	\$ 11,173	\$ 17,355	\$ 13,684	\$ 55,818	\$ 55,699	\$ 53,225	4.65%	no change		
37	Crowley	Crowley	\$ 14,734	\$ 11,651	\$ 17,812	\$ 13,684	\$ 57,881	\$ 56,493	\$ 52,477	7.65%	increase		
38	Custer	Westcliffe	\$ 16,293	\$ 12,688	\$ 18,144	\$ 13,684	\$ 60,809	\$ 60,855	\$ 56,625	7.47%	increase		
39	Delta	Delta	\$ 15,586	\$ 11,588	\$ 17,664	\$ 13,684	\$ 58,522	\$ 58,690	\$ 55,938	4.92%	no change		
40	Denver	Denver	\$ 26,043	\$ 12,021	\$ 16,673	\$ 13,736	\$ 68,473	\$ 66,895	\$ 62,209	7.53%	increase		
41	Dolores	Dolores County RE-2	\$ 14,365	\$ 11,106	\$ 19,792	\$ 13,684	\$ 58,947	\$ 59,086	\$ 54,726	7.97%	increase		
42	Douglas	Douglas	\$ 22,384	\$ 11,776	\$ 16,269	\$ 13,684	\$ 64,112	\$ 64,303	\$ 60,937	5.52%	no change		
43	Eagle	Eagle	\$ 24,246	\$ 11,430	\$ 19,794	\$ 13,684	\$ 69,154	\$ 69,166	\$ 63,231	9.39%	increase		
44	Elbert	Elizabeth	\$ 19,279	\$ 13,204	\$ 16,298	\$ 13,684	\$ 62,465	\$ 63,226	\$ 59,987	5.40%	no change		
45	Elbert	Kiowa	\$ 17,460	\$ 13,058	\$ 16,306	\$ 13,684	\$ 60,509	\$ 61,805	\$ 59,313	4.20%	no change		
46	Elbert	Big Sandy	\$ 15,548	\$ 13,136	\$ 17,323	\$ 13,684	\$ 59,690	\$ 60,063	\$ 57,435	4.58%	no change		
47	Elbert	Elbert	\$ 18,350	\$ 13,914	\$ 16,530	\$ 13,684	\$ 62,478	\$ 62,025	\$ 58,786	5.51%	no change		
48	Elbert	Agate	\$ 16,913	\$ 14,907	\$ 16,271	\$ 13,684	\$ 61,774	\$ 61,385	\$ 58,838	4.33%	no change		
49	El Paso	Calhan	\$ 16,589	\$ 13,100	\$ 17,844	\$ 13,684	\$ 61,217	\$ 61,895	\$ 58,857	5.16%	no change		
50	El Paso	Harrison	\$ 19,538	\$ 11,650	\$ 17,341	\$ 13,684	\$ 62,213	\$ 62,972	\$ 59,048	6.64%	no change		
51	El Paso	Widefield	\$ 20,892	\$ 11,521	\$ 17,403	\$ 13,684	\$ 63,499	\$ 63,118	\$ 59,490	6.10%	no change		
52	El Paso	Fountain	\$ 20,887	\$ 11,540	\$ 17,485	\$ 13,684	\$ 63,596	\$ 63,037	\$ 59,437	6.06%	no change		
53	El Paso	Colorado Springs	\$ 19,624	\$ 11,539	\$ 17,515	\$ 13,684	\$ 62,361	\$ 62,782	\$ 58,996	6.42%	no change		
54	El Paso	Cheyenne Mountain	\$ 21,520	\$ 11,454	\$ 17,553	\$ 13,684	\$ 64,210	\$ 63,358	\$ 59,536	6.42%	no change		
55	El Paso	Manitou Springs	\$ 21,467	\$ 11,983	\$ 17,313	\$ 13,684	\$ 64,447	\$ 63,187	\$ 59,952	5.40%	no change		
56	El Paso	Academy	\$ 20,721	\$ 11,553	\$ 17,560	\$ 13,684	\$ 63,517	\$ 63,269	\$ 59,585	6.18%	no change		
57	El Paso	Ellicott	\$ 17,115	\$ 12,444	\$ 17,966	\$ 13,684	\$ 61,210	\$ 62,111	\$ 59,068	5.15%	no change		
58	El Paso	Peyton	\$ 19,011	\$ 12,939	\$ 17,976	\$ 13,684	\$ 63,610	\$ 63,126	\$ 59,232	6.57%	no change		
59	El Paso	Hanover	\$ 16,749	\$ 12,758	\$ 17,548	\$ 13,684	\$ 60,739	\$ 62,504	\$ 58,856	6.20%	no change		
60	El Paso	Lewis-Palmer	\$ 20,890	\$ 11,936	\$ 17,409	\$ 13,684	\$ 63,919	\$ 63,594	\$ 60,516	5.09%	no change		
61	El Paso	Falcon	\$ 19,867	\$ 11,901	\$ 17,848	\$ 13,684	\$ 63,299	\$ 62,939	\$ 59,481	5.81%	no change		
62	El Paso	Edison	\$ 15,528	\$ 13,431	\$ 17,589	\$ 13,684	\$ 60,231	\$ 60,290	\$ 58,301	3.41%	no change		
63	El Paso	Miami-Yoder	\$ 15,685	\$ 13,360	\$ 17,692	\$ 13,684	\$ 60,421	\$ 61,991	\$ 58,736	5.54%	no change		

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								2023 Cost of Living Based on Where Employees Live		2021 Cost of Living Based on Where Employees Live		Districts with Cost of Living Factor Increase	
ID	County	School District	Housing Costs /1	Transportation Costs /2	Goods & Services /3	Taxes & Other /4	Cost of Living		/5		Percent Change		
64	Fremont	Canon City	\$ 16,713	\$ 11,258	\$ 17,954	\$ 13,684	\$ 59,608	\$	59,922	\$	56,173	6.67%	no change
65	Fremont	Florence	\$ 16,096	\$ 12,314	\$ 18,129	\$ 13,684	\$ 60,223	\$	60,378	\$	56,447	6.96%	increase
66	Fremont	Cotopaxi	\$ 16,987	\$ 12,583	\$ 18,139	\$ 13,684	\$ 61,393	\$	61,480	\$	56,677	8.47%	increase
67	Garfield	Roaring Fork RE-1	\$ 23,699	\$ 12,000	\$ 19,026	\$ 13,684	\$ 68,409	\$	68,234	\$	64,807	5.29%	no change
68	Garfield	Rifle	\$ 18,925	\$ 12,234	\$ 18,969	\$ 13,684	\$ 63,811	\$	63,589	\$	59,858	6.23%	no change
69	Garfield	Parachute	\$ 15,659	\$ 13,110	\$ 18,956	\$ 13,684	\$ 61,409	\$	61,337	\$	57,357	6.94%	increase
70	Gilpin	Gilpin	\$ 18,673	\$ 11,654	\$ 15,634	\$ 13,684	\$ 59,644	\$	62,033	\$	59,589	4.10%	no change
71	Grand	West Grand	\$ 18,533	\$ 12,515	\$ 19,752	\$ 13,684	\$ 64,483	\$	65,351	\$	59,377	10.06%	increase
72	Grand	East Grand	\$ 22,670	\$ 11,398	\$ 19,356	\$ 13,684	\$ 67,107	\$	67,086	\$	61,163	9.68%	increase
73	Gunnison	Gunnison	\$ 21,847	\$ 11,355	\$ 18,250	\$ 13,684	\$ 65,136	\$	65,136	\$	60,073	8.43%	increase
74	Hinsdale	Hinsdale	\$ 16,997	\$ 11,273	\$ 18,406	\$ 13,684	\$ 60,360	\$	60,424	\$	56,965	6.07%	no change
75	Huerfano	Huerfano	\$ 14,015	\$ 11,792	\$ 17,979	\$ 13,684	\$ 57,469	\$	57,527	\$	54,495	5.56%	no change
76	Huerfano	La Veta	\$ 15,747	\$ 10,969	\$ 18,361	\$ 13,684	\$ 58,761	\$	58,534	\$	55,010	6.41%	no change
77	Jackson	North Park	\$ 13,803	\$ 12,631	\$ 17,681	\$ 13,684	\$ 57,799	\$	57,799	\$	55,189	4.73%	no change
78	Jefferson	Jefferson	\$ 22,501	\$ 12,128	\$ 15,795	\$ 13,684	\$ 64,107	\$	64,374	\$	60,682	6.08%	no change
79	Kiowa	Eads	\$ 11,881	\$ 10,574	\$ 17,679	\$ 13,684	\$ 53,818	\$	53,948	\$	51,717	4.32%	no change
80	Kiowa	Plainview	\$ 12,042	\$ 11,670	\$ 17,869	\$ 13,684	\$ 55,265	\$	55,074	\$	52,256	5.39%	no change
81	Kit Carson	Arriba-Flagler	\$ 13,585	\$ 10,926	\$ 18,908	\$ 13,684	\$ 57,103	\$	57,107	\$	53,720	6.30%	no change
82	Kit Carson	Hi Plains	\$ 14,249	\$ 11,336	\$ 17,581	\$ 13,684	\$ 56,850	\$	57,035	\$	54,225	5.18%	no change
83	Kit Carson	Stratton	\$ 14,825	\$ 10,655	\$ 17,981	\$ 13,684	\$ 57,144	\$	57,083	\$	53,205	7.29%	increase
84	Kit Carson	Bethune	\$ 15,175	\$ 10,995	\$ 17,051	\$ 13,684	\$ 56,905	\$	56,925	\$	53,307	6.79%	increase
85	Kit Carson	Burlington	\$ 15,307	\$ 10,540	\$ 17,108	\$ 13,684	\$ 56,638	\$	56,652	\$	53,111	6.67%	no change
86	Lake	Lake	\$ 20,295	\$ 12,151	\$ 19,460	\$ 13,684	\$ 65,589	\$	65,499	\$	57,730	13.46%	increase
87	La Plata	Durango	\$ 19,754	\$ 10,976	\$ 19,147	\$ 13,684	\$ 63,560	\$	63,595	\$	59,906	6.16%	no change
88	La Plata	Bayfield	\$ 17,646	\$ 11,821	\$ 18,896	\$ 13,684	\$ 62,046	\$	62,344	\$	58,630	6.33%	no change
89	La Plata	Ignacio	\$ 15,860	\$ 11,467	\$ 19,099	\$ 13,684	\$ 60,109	\$	61,221	\$	57,942	5.66%	no change
90	Larimer	Poudre	\$ 20,255	\$ 11,294	\$ 16,874	\$ 13,684	\$ 62,106	\$	62,119	\$	58,139	6.85%	increase
91	Larimer	Thompson	\$ 19,508	\$ 11,839	\$ 17,033	\$ 13,684	\$ 62,064	\$	62,189	\$	58,240	6.78%	increase
92	Larimer	Estes Park	\$ 23,177	\$ 11,267	\$ 17,295	\$ 13,684	\$ 65,422	\$	65,253	\$	61,670	5.81%	no change
93	Las Animas	Trinidad	\$ 12,773	\$ 10,861	\$ 17,066	\$ 13,684	\$ 54,383	\$	54,526	\$	52,317	4.22%	no change
94	Las Animas	Primero	\$ 13,134	\$ 12,691	\$ 17,227	\$ 13,684	\$ 56,736	\$	56,126	\$	53,337	5.23%	no change
95	Las Animas	Hoehne	\$ 12,899	\$ 11,381	\$ 17,143	\$ 13,684	\$ 55,107	\$	54,700	\$	52,816	3.57%	no change
96	Las Animas	Aguilar	\$ 13,309	\$ 12,181	\$ 17,570	\$ 13,684	\$ 56,744	\$	55,815	\$	52,727	5.86%	no change

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ID	County	School District	Housing Costs /1	Transportation Costs /2	Goods & Services /3	Taxes & Other /4	Cost of Living	2023 Cost of	2021 Cost of	Percent Change	Districts with Cost of Living Factor Increase
								Living Based on Where Employees Live /5	Living Based on Where Employees Live		
97	Las Animas	Branson	\$ 12,730	\$ 12,900	\$ 17,394	\$ 13,684	\$ 56,708	\$ 60,045	\$ 56,776	5.76%	no change
98	Las Animas	Kim	\$ 11,922	\$ 14,040	\$ 16,692	\$ 13,684	\$ 56,338	\$ 55,607	\$ 53,612	3.72%	no change
99	Lincoln	Genoa-Hugo	\$ 13,010	\$ 11,147	\$ 19,030	\$ 13,684	\$ 56,871	\$ 57,267	\$ 53,456	7.13%	increase
100	Lincoln	Limon	\$ 14,137	\$ 10,474	\$ 19,927	\$ 13,684	\$ 58,221	\$ 58,231	\$ 54,359	7.12%	increase
101	Lincoln	Karval	\$ 12,510	\$ 12,994	\$ 18,377	\$ 13,684	\$ 57,564	\$ 57,917	\$ 55,554	4.25%	no change
102	Logan	Valley	\$ 14,741	\$ 10,649	\$ 17,314	\$ 13,684	\$ 56,389	\$ 56,411	\$ 53,988	4.49%	no change
103	Logan	Frenchman	\$ 13,259	\$ 12,085	\$ 17,270	\$ 13,684	\$ 56,298	\$ 56,196	\$ 54,111	3.85%	no change
104	Logan	Buffalo	\$ 13,699	\$ 11,653	\$ 17,365	\$ 13,684	\$ 56,401	\$ 56,794	\$ 54,150	4.88%	no change
105	Logan	Plateau	\$ 13,723	\$ 11,421	\$ 17,330	\$ 13,684	\$ 56,157	\$ 56,297	\$ 54,165	3.94%	no change
106	Mesa	DeBeque	\$ 15,351	\$ 12,741	\$ 17,264	\$ 13,684	\$ 59,039	\$ 60,372	\$ 56,268	7.29%	increase
107	Mesa	Plateau Valley	\$ 15,920	\$ 11,921	\$ 16,904	\$ 13,684	\$ 58,428	\$ 58,366	\$ 55,372	5.41%	no change
108	Mesa	Mesa Valley	\$ 16,652	\$ 10,914	\$ 16,769	\$ 13,684	\$ 58,019	\$ 58,032	\$ 54,509	6.46%	no change
109	Mineral	Creede	\$ 14,988	\$ 10,788	\$ 17,300	\$ 13,684	\$ 56,761	\$ 56,808	\$ 53,816	5.56%	no change
110	Moffat	Moffat County RE 1	\$ 15,115	\$ 12,068	\$ 20,119	\$ 13,684	\$ 60,986	\$ 60,986	\$ 58,663	3.96%	no change
111	Montezuma	Montezuma	\$ 14,762	\$ 10,918	\$ 19,489	\$ 13,684	\$ 58,852	\$ 59,185	\$ 55,293	7.04%	increase
112	Montezuma	Dolores RE-4A	\$ 16,362	\$ 10,848	\$ 19,535	\$ 13,684	\$ 60,429	\$ 59,949	\$ 55,774	7.49%	increase
113	Montezuma	Mancos	\$ 15,701	\$ 11,631	\$ 19,474	\$ 13,684	\$ 60,490	\$ 60,398	\$ 56,308	7.26%	increase
114	Montrose	Montrose	\$ 17,381	\$ 11,070	\$ 18,808	\$ 13,684	\$ 60,943	\$ 60,794	\$ 56,522	7.56%	increase
115	Montrose	West End	\$ 14,529	\$ 12,010	\$ 18,861	\$ 13,684	\$ 59,083	\$ 59,196	\$ 55,635	6.40%	no change
116	Morgan	Brush	\$ 18,499	\$ 11,168	\$ 17,819	\$ 13,684	\$ 61,170	\$ 60,402	\$ 55,961	7.94%	increase
117	Morgan	Fort Morgan	\$ 17,616	\$ 11,006	\$ 17,730	\$ 13,684	\$ 60,036	\$ 60,218	\$ 56,061	7.41%	increase
118	Morgan	Weldon	\$ 16,389	\$ 12,074	\$ 17,914	\$ 13,684	\$ 60,061	\$ 60,836	\$ 55,568	9.48%	increase
119	Morgan	Wiggins	\$ 17,934	\$ 13,399	\$ 17,879	\$ 13,684	\$ 62,895	\$ 61,876	\$ 56,711	9.11%	increase
120	Otero	East Otero	\$ 13,192	\$ 10,517	\$ 15,894	\$ 13,684	\$ 53,287	\$ 53,653	\$ 50,078	7.14%	increase
121	Otero	Rocky Ford	\$ 13,403	\$ 11,055	\$ 16,133	\$ 13,684	\$ 54,275	\$ 54,597	\$ 50,744	7.59%	increase
122	Otero	Manzanola	\$ 12,682	\$ 12,314	\$ 16,562	\$ 13,684	\$ 55,242	\$ 55,142	\$ 52,643	4.75%	no change
123	Otero	Fowler	\$ 14,405	\$ 11,620	\$ 18,318	\$ 13,684	\$ 58,026	\$ 57,523	\$ 54,324	5.89%	no change
124	Otero	Cheraw	\$ 12,415	\$ 11,017	\$ 16,720	\$ 13,684	\$ 53,836	\$ 53,673	\$ 51,707	3.80%	no change
125	Otero	Swink	\$ 13,142	\$ 10,479	\$ 15,549	\$ 13,684	\$ 52,853	\$ 54,661	\$ 50,126	9.05%	increase
126	Ouray	Ouray	\$ 20,629	\$ 11,316	\$ 19,029	\$ 13,684	\$ 64,658	\$ 64,907	\$ 58,732	10.51%	increase
127	Ouray	Ridgway	\$ 21,891	\$ 12,055	\$ 18,900	\$ 13,684	\$ 66,531	\$ 65,332	\$ 59,686	9.46%	increase
128	Park	Platte Canyon	\$ 22,471	\$ 13,139	\$ 16,562	\$ 13,684	\$ 65,856	\$ 65,572	\$ 61,384	6.82%	increase
129	Park	Park County	\$ 21,373	\$ 12,729	\$ 16,576	\$ 13,684	\$ 64,361	\$ 64,361	\$ 59,820	7.59%	increase

APPENDIX
2023 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	2023 Cost of	2021 Cost of	Percent Change	Districts with Cost of Living Factor Increase
								Living Based on Where Employees Live /5	Living Based on Where Employees Live		
130	Phillips	Holyoke	\$ 12,227	\$ 10,968	\$ 18,318	\$ 13,684	\$ 55,196	\$ 55,351	\$ 52,409	5.61%	no change
131	Phillips	Haxtun	\$ 12,746	\$ 11,731	\$ 17,398	\$ 13,684	\$ 55,558	\$ 55,719	\$ 53,106	4.92%	no change
132	Pitkin	Aspen	\$ 45,454	\$ 11,452	\$ 20,421	\$ 10,978	\$ 88,305	\$ 80,514	\$ 69,655	15.59%	increase
133	Prowers	Granada	\$ 10,855	\$ 10,906	\$ 17,890	\$ 13,684	\$ 53,334	\$ 53,440	\$ 51,665	3.44%	no change
134	Prowers	Lamar	\$ 12,122	\$ 10,272	\$ 17,922	\$ 13,684	\$ 53,999	\$ 53,999	\$ 51,467	4.92%	no change
135	Prowers	Holly	\$ 11,850	\$ 10,303	\$ 18,118	\$ 13,684	\$ 53,955	\$ 53,962	\$ 52,177	3.42%	no change
136	Prowers	Wiley	\$ 11,529	\$ 10,896	\$ 17,922	\$ 13,684	\$ 54,030	\$ 54,021	\$ 51,720	4.45%	no change
137	Pueblo	Pueblo City	\$ 17,656	\$ 11,347	\$ 18,205	\$ 13,684	\$ 60,892	\$ 61,421	\$ 56,533	8.65%	increase
138	Pueblo	Pueblo Rural	\$ 19,023	\$ 11,857	\$ 18,145	\$ 13,684	\$ 62,708	\$ 62,089	\$ 56,883	9.15%	increase
139	Rio Blanco	Meeker	\$ 14,655	\$ 11,145	\$ 18,497	\$ 13,684	\$ 57,980	\$ 57,980	\$ 54,042	7.29%	increase
140	Rio Blanco	Rangely	\$ 12,751	\$ 10,475	\$ 19,123	\$ 13,684	\$ 56,033	\$ 56,033	\$ 52,960	5.80%	no change
141	Rio Grande	Del Norte	\$ 14,633	\$ 11,811	\$ 17,829	\$ 13,684	\$ 57,957	\$ 56,927	\$ 53,576	6.25%	no change
142	Rio Grande	Monte Vista	\$ 14,120	\$ 11,039	\$ 17,480	\$ 13,684	\$ 56,324	\$ 56,068	\$ 52,961	5.87%	no change
143	Rio Grande	Sargent	\$ 14,081	\$ 10,825	\$ 17,568	\$ 13,684	\$ 56,158	\$ 55,886	\$ 53,012	5.42%	no change
144	Routt	Hayden	\$ 18,654	\$ 12,452	\$ 19,980	\$ 13,684	\$ 64,768	\$ 65,376	\$ 60,759	7.60%	increase
145	Routt	Steamboat Springs	\$ 25,842	\$ 11,400	\$ 19,962	\$ 13,684	\$ 70,887	\$ 70,473	\$ 63,513	10.96%	increase
146	Routt	South Routt	\$ 20,354	\$ 12,331	\$ 19,926	\$ 13,684	\$ 66,294	\$ 67,236	\$ 61,136	9.98%	increase
147	Saguache	Mountain Valley	\$ 13,249	\$ 12,220	\$ 18,169	\$ 13,684	\$ 57,322	\$ 57,245	\$ 53,940	6.13%	no change
148	Saguache	Moffat 2	\$ 15,163	\$ 12,712	\$ 18,748	\$ 13,684	\$ 60,306	\$ 58,477	\$ 56,676	3.18%	no change
149	Saguache	Center	\$ 10,477	\$ 10,596	\$ 17,508	\$ 13,684	\$ 52,265	\$ 55,347	\$ 52,980	4.47%	no change
150	San Juan	Silverton	\$ 19,111	\$ 11,168	\$ 19,038	\$ 13,684	\$ 63,001	\$ 63,001	\$ 57,955	8.71%	increase
151	San Miguel	Telluride	\$ 25,448	\$ 10,819	\$ 19,933	\$ 13,684	\$ 69,884	\$ 68,818	\$ 62,194	10.65%	increase
152	San Miguel	Norwood	\$ 15,304	\$ 12,226	\$ 18,434	\$ 13,684	\$ 59,648	\$ 60,271	\$ 57,129	5.50%	no change
153	Sedgwick	Julesburg	\$ 11,827	\$ 11,161	\$ 17,118	\$ 13,684	\$ 53,789	\$ 58,692	\$ 56,092	4.63%	no change
154	Sedgwick	Platte Valley RE-3	\$ 11,311	\$ 12,378	\$ 16,836	\$ 13,684	\$ 54,209	\$ 54,341	\$ 52,293	3.92%	no change
155	Summit	Summit	\$ 30,776	\$ 11,603	\$ 20,028	\$ 13,684	\$ 76,090	\$ 75,295	\$ 64,873	16.07%	increase
156	Teller	Cripple Creek	\$ 18,885	\$ 12,595	\$ 17,931	\$ 13,684	\$ 63,094	\$ 63,302	\$ 59,229	6.88%	increase
157	Teller	Woodland Park	\$ 19,850	\$ 12,426	\$ 17,993	\$ 13,684	\$ 63,952	\$ 63,806	\$ 60,299	5.82%	no change
158	Washington	Akron	\$ 13,993	\$ 11,189	\$ 17,779	\$ 13,684	\$ 56,645	\$ 56,698	\$ 53,531	5.92%	no change
159	Washington	Arickaree	\$ 13,840	\$ 12,155	\$ 17,563	\$ 13,684	\$ 57,242	\$ 57,308	\$ 54,591	4.98%	no change
160	Washington	Otis	\$ 13,923	\$ 11,752	\$ 17,743	\$ 13,684	\$ 57,102	\$ 56,257	\$ 53,719	4.73%	no change
161	Washington	Lone Star	\$ 13,208	\$ 12,299	\$ 17,262	\$ 13,684	\$ 56,453	\$ 55,638	\$ 53,366	4.26%	no change
162	Washington	Woodlin	\$ 14,310	\$ 12,313	\$ 17,905	\$ 13,684	\$ 58,211	\$ 58,345	\$ 55,685	4.78%	no change

APPENDIX
2023 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	2023 Cost of Living Based on Where Employees Live /5	2021 Cost of Living Based on Where Employees Live	Percent Change	Districts with Cost of Living Factor Increase
163	Weld	Gilcrest	\$ 18,826	\$ 11,887	\$ 17,173	\$ 13,684	\$ 61,569	\$ 62,220	\$ 58,471	6.41%	no change
164	Weld	Eaton	\$ 17,901	\$ 11,564	\$ 17,539	\$ 13,684	\$ 60,688	\$ 61,363	\$ 57,988	5.82%	no change
165	Weld	Keenesburg	\$ 18,025	\$ 12,466	\$ 17,523	\$ 13,684	\$ 61,698	\$ 62,629	\$ 59,003	6.15%	no change
166	Weld	Windsor	\$ 19,966	\$ 11,540	\$ 17,382	\$ 13,684	\$ 62,572	\$ 62,387	\$ 58,620	6.43%	no change
167	Weld	Johnstown	\$ 19,628	\$ 11,934	\$ 17,171	\$ 13,684	\$ 62,416	\$ 62,345	\$ 58,533	6.51%	no change
168	Weld	Greeley	\$ 19,668	\$ 11,604	\$ 17,489	\$ 13,684	\$ 62,445	\$ 62,364	\$ 58,414	6.76%	no change
169	Weld	Platte Valley RE-7	\$ 17,388	\$ 11,906	\$ 17,523	\$ 13,684	\$ 60,500	\$ 61,649	\$ 57,510	7.20%	increase
170	Weld	Fort Lupton	\$ 20,208	\$ 12,219	\$ 17,068	\$ 13,684	\$ 63,178	\$ 63,068	\$ 59,362	6.24%	no change
171	Weld	Ault-Highland	\$ 17,417	\$ 12,144	\$ 16,789	\$ 13,684	\$ 60,034	\$ 61,724	\$ 58,252	5.96%	no change
172	Weld	Briggsdale	\$ 15,326	\$ 13,593	\$ 17,523	\$ 13,684	\$ 60,125	\$ 60,449	\$ 57,786	4.61%	no change
173	Weld	Prairie	\$ 12,628	\$ 12,947	\$ 16,859	\$ 13,684	\$ 56,117	\$ 57,469	\$ 55,036	4.42%	no change
174	Weld	Grover	\$ 13,655	\$ 13,678	\$ 17,210	\$ 13,684	\$ 58,227	\$ 58,336	\$ 55,791	4.56%	no change
175	Yuma	Yuma 1	\$ 12,593	\$ 10,632	\$ 17,560	\$ 13,684	\$ 54,469	\$ 54,549	\$ 52,568	3.77%	no change
176	Yuma	Wray	\$ 12,564	\$ 10,511	\$ 18,086	\$ 13,684	\$ 54,844	\$ 54,839	\$ 53,558	2.39%	no change
177	Yuma	Idalia	\$ 13,459	\$ 12,166	\$ 17,392	\$ 13,684	\$ 56,701	\$ 56,322	\$ 53,904	4.49%	no change
178	Yuma	Liberty	\$ 13,028	\$ 11,355	\$ 17,901	\$ 13,684	\$ 55,968	\$ 55,978	\$ 55,110	1.58%	no change

/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.