



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Memorandum

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TO: Members of the General Assembly
FROM: Marc Carey, Principal Economist, (303) 866-4102
SUBJECT: 2017 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 2017 study results are used to determine school district cost-of-living factors for fiscal years 2018-19 and 2019-20. The results of the 2017 study indicate that the cost of living, adjusted by where employees live, increased in 162 of the 178 school districts in the state. In 87 of these districts, the change in the cost of living from 2015 to 2017 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 2017 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 2015, the cost of living was higher in 162 of the 178 school districts in the state, with the change in the cost of living ranging from a low of -2.2 percent to a high of 5.1 percent.

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

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 2017 study uses representative purchases made by a three-person household earning an average teacher's salary of \$53,115 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 32.8 percent of household income, followed by goods and services at 30.9 percent. Transportation accounts for 17.8 percent of spending, and other items represent 18.5 percent.

**Table 1
Market Basket for Benchmark Household Earning \$53,115**

Expenditure Category	Items Included	% of Income	\$ Amount
Housing	Mortgage payment, property taxes, interest, home insurance, utilities, household expenses	32.8%	\$17,416
Goods and services	Food at home, food away from home, apparel, entertainment, health care, alcohol, cigarettes, personal care products, sales taxes	30.9%	\$16,403
Transportation	Car payment, gasoline, vehicle insurance, car maintenance and repairs	17.8%	\$9,470
Other	Charitable donations, savings, life insurance, federal and state income taxes	18.5%	\$9,826
TOTAL		100.0%	\$53,115

For the 2017 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 33 percent of expenditures in a three-person household with an income of \$53,115.

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 31 percent of expenditures for a three-person household with earnings of \$53,115. 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 2017 study found that the cost to a typical household of purchasing items consistent with an average teacher salary of \$53,115 ranged from a low of \$45,102 to a high of \$91,748 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 2.28 percent — the percentage by which the \$53,115 salary level used in this year's study increased over the average teacher salary of \$51,930 in 2015. The 2015 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 87 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 2.3 percent;
- districts with an increase in cost of living of between 2.3 percent and 3.41 percent; and
- districts with an increase in cost of living of more than 3.41 percent.

The cost-of-living factor will not change for school districts in the first category. Starting in FY 2018-19, 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 2.28 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 <http://leg.colorado.gov/publications/2017-cost-living-study-pacey-economics-2018>

**APPENDIX
2017 SCHOOL DISTRICT COST-OF-LIVING STUDY RESULTS**

Number	County	School District	Housing Costs /1	Transportation Costs /2	Goods and Services /3	Taxes and Other /4	Cost of Living	2017 Cost of Living Based on Where Employees Live /5	2015 Cost of Living Based on Where Employees Live /6	Percent Change	Districts with Cost of Living Factor Increase
		State Average	\$17,416	\$9,470	16,403	9,826	53,115	53,115	51,930	2.28%	NA
1	Adams	Mapleton	\$16,495	\$9,548	15,514	10,013	51,570	54,616	53,055	2.94%	increase
2	Adams	Northglenn	\$16,713	\$9,438	15,577	10,013	51,741	53,580	52,250	2.55%	increase
3	Adams	Commerce City	\$16,156	\$9,634	15,857	10,013	51,660	54,376	53,137	2.33%	increase
4	Adams	Brighton	\$16,307	\$9,597	15,094	10,013	51,011	52,431	50,789	3.23%	increase
5	Adams	Bennett	\$17,460	\$9,743	15,522	10,013	52,738	53,090	51,317	3.46%	increase
6	Adams	Strasburg	\$18,417	\$9,740	15,616	10,013	53,786	53,432	51,141	4.48%	increase
7	Adams	Westminster	\$17,817	\$9,355	15,663	9,803	52,638	54,269	53,001	2.39%	increase
8	Alamosa	Alamosa	\$10,937	\$9,518	17,496	10,013	47,964	47,987	47,259	1.54%	no change
9	Alamosa	Sangre de Cristo	\$13,488	\$9,680	17,316	10,013	50,497	48,872	48,807	0.13%	no change
10	Arapahoe	Englewood	\$21,105	\$9,429	16,558	9,513	56,605	55,303	53,480	3.41%	increase
11	Arapahoe	Sheridan	\$19,132	\$9,456	16,437	9,744	54,769	55,180	53,282	3.56%	increase
12	Arapahoe	Cherry Creek	\$16,975	\$9,464	15,937	10,013	52,389	53,855	52,595	2.40%	increase
13	Arapahoe	Littleton	\$18,933	\$9,297	17,004	9,750	54,984	54,409	52,840	2.97%	increase
14	Arapahoe	Deer Trail	\$15,325	\$9,690	15,815	10,013	50,843	51,285	48,848	4.99%	increase
15	Arapahoe	Aurora	\$16,599	\$9,544	15,456	10,028	51,627	53,974	52,683	2.45%	increase
16	Arapahoe	Byers	\$15,916	\$9,678	15,974	10,013	51,581	53,266	51,351	3.73%	increase
17	Archuleta	Archuleta	\$13,291	\$10,022	18,306	10,013	51,632	51,632	50,796	1.65%	no change
18	Baca	Walsh	\$10,342	\$9,538	17,495	10,013	47,388	47,097	45,991	2.40%	increase
19	Baca	Pritchett	\$9,075	\$9,323	16,698	10,013	45,109	45,425	44,962	1.03%	no change
20	Baca	Springfield	\$8,771	\$9,319	16,999	10,013	45,102	45,418	45,695	-0.60%	no change
21	Baca	Vilas	\$9,208	\$9,471	17,093	10,013	45,785	45,906	46,930	-2.18%	no change
22	Baca	Campo	\$10,733	\$9,484	17,131	10,013	47,361	47,112	45,962	2.50%	increase
23	Bent	Las Animas	\$11,146	\$9,225	16,697	10,013	47,081	47,666	46,373	2.79%	increase
24	Bent	McClave	\$10,376	\$9,399	16,829	10,013	46,617	46,965	46,355	1.32%	no change
25	Boulder	St. Vrain	\$17,731	\$9,318	16,161	9,941	53,151	53,692	52,811	1.67%	no change
26	Boulder	Boulder	\$22,667	\$9,316	16,634	9,197	57,814	56,434	56,294	0.25%	no change
27	Chaffee	Buena Vista	\$15,817	\$9,727	18,029	10,013	53,586	53,551	52,474	2.05%	no change

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28	Chaffee	Salida	\$14,459	\$9,797	18,417	10,013	52,686	52,688	52,907	-0.41%	no change
29	Cheyenne	Kit Carson	\$10,245	\$9,519	17,517	10,013	47,294	47,294	45,863	3.12%	increase
30	Cheyenne	Cheyenne R-5	\$10,326	\$9,526	17,104	10,013	46,969	47,397	46,803	1.27%	no change
31	Clear Creek	Clear Creek	\$16,722	\$9,464	16,430	10,013	52,629	53,315	52,158	2.22%	no change
32	Conejos	North Conejos	\$9,067	\$9,470	17,534	10,013	46,084	46,675	45,783	1.95%	no change
33	Conejos	Sanford	\$9,219	\$9,534	17,673	10,013	46,439	46,488	45,776	1.56%	no change
34	Conejos	South Conejos	\$9,769	\$9,649	17,442	10,013	46,873	47,303	46,007	2.82%	increase
35	Costilla	Centennial	\$9,718	\$9,685	17,532	10,013	46,948	47,199	46,362	1.81%	no change
36	Costilla	Sierra Grande	\$11,378	\$9,710	17,657	10,013	48,758	48,492	47,300	2.52%	increase
37	Crowley	Crowley	\$9,809	\$9,361	16,973	10,013	46,156	46,609	46,680	-0.15%	no change
38	Custer	Westcliffe	\$14,001	\$9,616	17,631	10,013	51,261	51,296	50,232	2.12%	no change
39	Delta	Delta	\$13,355	\$9,459	17,168	10,013	49,995	50,047	49,938	0.22%	no change
40	Denver	Denver	\$23,780	\$9,419	16,408	9,129	58,736	56,784	54,738	3.74%	increase
41	Dolores	Dolores County RE-2	\$11,182	\$9,712	18,149	10,013	49,056	49,347	48,385	1.99%	no change
42	Douglas	Douglas	\$16,903	\$9,612	15,722	10,013	52,250	52,847	52,046	1.54%	no change
43	Eagle	Eagle	\$20,841	\$10,054	19,969	9,469	60,333	60,307	59,713	1.00%	no change
44	Elbert	Elizabeth	\$16,827	\$9,579	15,981	10,013	52,400	52,428	51,646	1.51%	no change
45	Elbert	Kiowa	\$15,102	\$9,535	16,225	10,013	50,875	51,372	50,679	1.37%	no change
46	Elbert	Big Sandy	\$11,585	\$9,621	15,752	10,013	46,971	47,304	45,942	2.96%	increase
47	Elbert	Elbert	\$14,920	\$9,508	16,105	10,013	50,546	50,790	50,185	1.21%	no change
48	Elbert	Agate	\$13,811	\$9,567	15,786	10,013	49,177	47,068	45,958	2.41%	increase
49	El Paso	Calhan	\$13,809	\$9,494	15,322	10,013	48,638	49,535	48,234	2.70%	increase
50	El Paso	Harrison	\$15,080	\$9,383	15,831	10,013	50,307	50,744	49,164	3.21%	increase
51	El Paso	Widefield	\$14,594	\$9,552	15,642	10,013	49,801	50,349	48,896	2.97%	increase
52	El Paso	Fountain	\$14,213	\$9,539	15,918	10,013	49,683	50,309	48,933	2.81%	increase
53	El Paso	Colorado Springs	\$15,967	\$9,446	15,549	10,013	50,975	50,867	49,286	3.21%	increase
54	El Paso	Cheyenne Mountain	\$17,600	\$9,433	15,617	10,013	52,663	51,460	49,689	3.56%	increase
55	El Paso	Manitou Springs	\$17,927	\$9,471	15,779	9,924	53,101	51,594	50,539	2.09%	no change
56	El Paso	Academy	\$15,739	\$9,463	15,596	10,013	50,811	50,809	49,548	2.54%	increase
57	El Paso	Ellicott	\$14,199	\$9,511	15,354	10,013	49,077	49,822	48,426	2.88%	increase

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58	El Paso	Peyton	\$16,112	\$9,467	15,468	10,013	51,060	50,479	49,146	2.71%	increase
59	El Paso	Hanover	\$12,494	\$9,465	15,692	10,013	47,664	50,124	48,427	3.50%	increase
60	El Paso	Lewis-Palmer	\$17,407	\$9,423	16,001	10,013	52,844	51,970	50,201	3.52%	increase
61	El Paso	Falcon	\$14,571	\$9,458	15,326	10,013	49,368	50,173	49,035	2.32%	increase
62	El Paso	Edison	\$13,141	\$9,430	15,527	10,013	48,111	48,316	47,440	1.85%	no change
63	El Paso	Miami-Yoder	\$12,638	\$9,454	15,453	10,013	47,558	49,264	47,518	3.67%	increase
64	Fremont	Canon City	\$12,746	\$9,591	17,600	10,013	49,950	49,878	49,835	0.09%	no change
65	Fremont	Florence	\$12,113	\$9,601	17,588	10,013	49,315	49,613	49,482	0.27%	no change
66	Fremont	Cotopaxi	\$14,014	\$9,620	17,905	10,013	51,552	51,932	51,446	0.94%	no change
67	Garfield	Roaring Fork RE-1	\$22,140	\$10,161	19,260	9,278	60,839	61,015	59,008	3.40%	increase
68	Garfield	Rifle	\$15,311	\$9,921	18,846	10,013	54,091	54,196	52,644	2.95%	increase
69	Garfield	Parachute	\$12,420	\$9,785	18,349	10,013	50,567	50,880	50,072	1.61%	no change
70	Gilpin	Gilpin	\$13,988	\$9,482	16,308	10,013	49,791	52,926	52,987	-0.11%	no change
71	Grand	West Grand	\$16,012	\$9,672	18,927	10,013	54,624	54,624	52,751	3.55%	increase
72	Grand	East Grand	\$18,741	\$10,001	19,394	9,899	58,035	58,037	56,874	2.04%	no change
73	Gunnison	Gunnison	\$17,928	\$9,887	19,018	9,965	56,798	56,797	55,729	1.92%	no change
74	Hinsdale	Hinsdale	\$17,022	\$9,980	18,690	10,013	55,705	55,705	55,446	0.47%	no change
75	Huerfano	Huerfano	\$11,173	\$9,676	16,955	10,013	47,817	48,641	47,562	2.27%	no change
76	Huerfano	La Veta	\$12,721	\$9,701	17,548	10,013	49,983	49,724	48,954	1.57%	no change
77	Jackson	North Park	\$12,045	\$9,766	19,032	10,013	50,856	50,856	49,128	3.52%	increase
78	Jefferson	Jefferson	\$18,127	\$9,390	16,220	9,847	53,584	53,908	52,476	2.73%	increase
79	Kiowa	Eads	\$10,553	\$9,279	16,980	10,013	46,825	46,868	45,779	2.38%	increase
80	Kiowa	Plainview	\$10,688	\$9,522	17,158	10,013	47,381	47,246	46,225	2.21%	no change
81	Kit Carson	Arriba-Flagler	\$10,962	\$9,576	17,676	10,013	48,227	48,110	47,353	1.60%	no change
82	Kit Carson	Hi Plains	\$10,812	\$9,396	17,462	10,013	47,683	47,934	46,989	2.01%	no change
83	Kit Carson	Stratton	\$11,415	\$9,316	17,153	10,013	47,897	47,998	47,233	1.62%	no change
84	Kit Carson	Bethune	\$11,539	\$9,430	17,242	10,013	48,224	48,805	47,923	1.84%	no change
85	Kit Carson	Burlington	\$13,116	\$9,349	17,092	10,013	49,570	49,517	48,096	2.95%	increase
86	Lake	Lake	\$13,890	\$9,805	19,036	10,013	52,744	52,896	53,036	-0.26%	no change
87	La Plata	Durango	\$18,322	\$9,480	19,593	9,892	57,287	56,656	56,309	0.62%	no change

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88	La Plata	Bayfield	\$15,579	\$10,532	19,402	10,013	55,526	56,039	54,552	2.73%	increase
89	La Plata	Ignacio	\$14,516	\$10,455	19,403	10,013	54,387	55,221	53,301	3.60%	increase
90	Larimer	Poudre	\$17,289	\$9,234	16,786	9,971	53,280	53,145	51,731	2.73%	increase
91	Larimer	Thompson	\$16,000	\$9,331	17,067	10,013	52,411	52,652	50,805	3.64%	increase
92	Larimer	Estes Park	\$19,761	\$9,098	17,290	9,718	55,867	55,345	54,783	1.03%	no change
93	Las Animas	Trinidad	\$11,877	\$10,040	16,918	10,013	48,848	48,838	48,355	1.00%	no change
94	Las Animas	Primero	\$11,183	\$9,938	16,926	10,013	48,060	48,283	48,262	0.04%	no change
95	Las Animas	Hoehne	\$12,664	\$10,015	16,930	10,013	49,622	48,819	48,600	0.45%	no change
96	Las Animas	Aguilar	\$9,967	\$9,848	16,872	10,013	46,700	48,172	47,821	0.73%	no change
97	Las Animas	Branson	\$10,034	\$9,783	16,565	10,013	46,395	49,761	49,101	1.34%	no change
98	Las Animas	Kim	\$10,849	\$9,443	16,497	10,013	46,802	46,468	45,014	3.23%	increase
99	Lincoln	Genoa-Hugo	\$9,496	\$9,728	17,651	10,013	46,888	46,791	45,312	3.27%	increase
100	Lincoln	Limon	\$10,524	\$9,057	17,474	10,013	47,068	47,063	45,485	3.47%	increase
101	Lincoln	Karval	\$10,073	\$9,402	16,580	10,013	46,068	47,131	45,399	3.81%	increase
102	Logan	Valley	\$12,613	\$9,121	16,832	10,013	48,579	48,552	49,061	-1.04%	no change
103	Logan	Frenchman	\$12,111	\$9,307	16,835	10,013	48,266	48,520	48,315	0.43%	no change
104	Logan	Buffalo	\$11,879	\$9,346	16,785	10,013	48,023	48,673	48,652	0.04%	no change
105	Logan	Plateau	\$11,771	\$9,189	16,786	10,013	47,759	48,148	48,252	-0.22%	no change
106	Mesa	DeBeque	\$11,345	\$9,500	17,441	10,013	48,299	49,299	49,401	-0.21%	no change
107	Mesa	Plateau Valley	\$11,612	\$9,498	17,304	10,013	48,427	48,512	49,418	-1.83%	no change
108	Mesa	Mesa Valley	\$12,722	\$9,316	17,121	10,013	49,172	49,180	49,806	-1.26%	no change
109	Mineral	Creede	\$14,859	\$9,818	17,278	10,013	51,968	51,578	50,567	2.00%	no change
110	Moffat	Moffat County RE 1	\$13,141	\$9,703	19,308	10,013	52,165	52,248	51,930	0.61%	no change
111	Montezuma	Montezuma	\$13,494	\$9,360	17,767	10,013	50,634	51,050	48,846	4.51%	increase
112	Montezuma	Dolores RE-4A	\$13,856	\$9,550	17,864	10,013	51,283	51,232	49,250	4.02%	increase
113	Montezuma	Mancos	\$14,330	\$9,842	17,950	10,013	52,135	52,250	50,885	2.68%	increase
114	Montrose	Montrose	\$13,923	\$9,719	18,083	10,013	51,738	51,741	49,897	3.70%	increase
115	Montrose	West End	\$11,006	\$9,829	17,983	10,013	48,831	49,308	48,962	0.71%	no change
116	Morgan	Brush	\$13,720	\$9,498	16,971	10,013	50,202	50,162	48,855	2.68%	increase
117	Morgan	Fort Morgan	\$13,762	\$9,129	17,264	10,013	50,168	50,366	48,687	3.45%	increase

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118	Morgan	Weldon	\$12,853	\$9,354	17,329	10,013	49,549	49,722	48,223	3.11%	increase
119	Morgan	Wiggins	\$14,347	\$9,287	17,420	10,013	51,067	50,883	49,110	3.61%	increase
120	Otero	East Otero	\$10,248	\$9,127	16,602	10,013	45,990	46,224	46,195	0.06%	no change
121	Otero	Rocky Ford	\$10,330	\$9,204	16,770	10,013	46,317	46,226	46,436	-0.45%	no change
122	Otero	Manzanola	\$9,544	\$9,325	16,784	10,013	45,666	46,457	46,100	0.77%	no change
123	Otero	Fowler	\$10,148	\$9,502	17,005	10,013	46,668	46,722	46,444	0.60%	no change
124	Otero	Cheraw	\$10,023	\$9,274	16,714	10,013	46,024	46,026	46,669	-1.38%	no change
125	Otero	Swink	\$11,071	\$9,250	16,574	10,013	46,908	46,516	46,595	-0.17%	no change
126	Ouray	Ouray	\$16,054	\$10,020	18,718	10,013	54,805	54,739	52,892	3.49%	increase
127	Ouray	Ridgway	\$16,576	\$9,930	18,666	10,013	55,185	54,388	52,602	3.40%	increase
128	Park	Platte Canyon	\$18,638	\$9,436	16,418	9,957	54,449	54,302	52,310	3.81%	increase
129	Park	Park County	\$16,423	\$9,676	16,676	10,013	52,788	53,100	52,286	1.56%	no change
130	Phillips	Holyoke	\$12,152	\$9,412	17,341	10,013	48,918	48,835	46,683	4.61%	increase
131	Phillips	Haxtun	\$11,962	\$9,475	17,370	10,013	48,820	48,726	47,548	2.48%	increase
132	Pitkin	Aspen	\$52,881	\$10,529	21,120	7,228	91,758	79,175	77,423	2.26%	no change
133	Prowers	Granada	\$9,866	\$9,526	17,022	10,013	46,427	46,943	46,247	1.50%	no change
134	Prowers	Lamar	\$10,934	\$9,476	16,995	10,013	47,418	47,419	46,979	0.94%	no change
135	Prowers	Holly	\$10,461	\$9,597	17,256	10,013	47,327	47,299	46,621	1.45%	no change
136	Prowers	Wiley	\$10,191	\$9,487	16,919	10,013	46,610	46,876	46,624	0.54%	no change
137	Pueblo	Pueblo City	\$12,473	\$9,508	16,204	10,013	48,198	49,052	48,948	0.21%	no change
138	Pueblo	Pueblo Rural	\$14,700	\$9,539	16,555	10,013	50,807	50,443	49,659	1.58%	no change
139	Rio Blanco	Meeker	\$11,382	\$9,716	19,055	10,013	50,166	50,166	49,019	2.34%	increase
140	Rio Blanco	Rangely	\$12,527	\$9,633	17,916	10,013	50,089	50,090	49,065	2.09%	no change
141	Rio Grande	Del Norte	\$12,734	\$9,735	17,412	10,013	49,894	49,409	48,175	2.56%	increase
142	Rio Grande	Monte Vista	\$11,183	\$9,571	17,157	10,013	47,924	48,052	47,235	1.73%	no change
143	Rio Grande	Sargent	\$11,102	\$9,584	17,249	10,013	47,948	48,210	47,149	2.25%	no change
144	Routt	Hayden	\$13,743	\$9,926	19,076	10,013	52,758	55,394	55,460	-0.12%	no change
145	Routt	Steamboat Springs	\$21,605	\$9,967	19,873	9,378	60,823	60,578	60,686	-0.18%	no change
146	Routt	South Routt	\$15,855	\$9,993	19,595	10,013	55,456	56,622	55,531	1.96%	no change
147	Saguache	Mountain Valley	\$10,742	\$9,775	18,001	10,013	48,531	48,614	47,714	1.89%	no change

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148	Saguache	Moffat 2	\$13,509	\$9,772	18,057	10,013	51,351	51,049	48,815	4.58%	increase
149	Saguache	Center	\$9,689	\$9,624	17,631	10,013	46,957	48,085	47,025	2.26%	no change
150	San Juan	Silverton	\$16,392	\$10,261	19,508	10,013	56,174	56,173	53,461	5.07%	increase
151	San Miguel	Telluride	\$20,564	\$10,284	19,856	9,615	60,319	59,320	58,426	1.53%	no change
152	San Miguel	Norwood	\$11,788	\$9,949	18,539	10,013	50,289	51,301	50,320	1.95%	no change
153	Sedgwick	Julesburg	\$11,551	\$9,476	16,964	10,013	48,004	48,316	46,505	3.89%	increase
154	Sedgwick	Platte Valley RE-3	\$10,592	\$9,405	16,998	10,013	47,008	47,454	45,921	3.34%	increase
155	Summit	Summit	\$25,096	\$9,826	20,043	8,882	63,847	63,524	60,947	4.23%	increase
156	Teller	Cripple Creek	\$13,698	\$9,526	15,899	10,013	49,136	50,390	49,528	1.74%	no change
157	Teller	Woodland Park	\$15,865	\$9,597	15,832	10,013	51,307	51,321	50,380	1.87%	no change
158	Washington	Akron	\$11,770	\$9,504	16,859	10,013	48,146	48,268	47,293	2.06%	no change
159	Washington	Arickaree	\$11,330	\$9,481	17,474	10,013	48,298	48,468	46,787	3.59%	increase
160	Washington	Otis	\$11,090	\$9,487	17,473	10,013	48,063	48,358	47,129	2.61%	increase
161	Washington	Lone Star	\$11,410	\$9,467	17,133	10,013	48,023	48,427	47,497	1.96%	no change
162	Washington	Woodlin	\$11,021	\$9,544	16,855	10,013	47,433	47,915	46,786	2.41%	increase
163	Weld	Gilcrest	\$15,108	\$9,366	16,385	10,013	50,872	51,570	49,661	3.84%	increase
164	Weld	Eaton	\$15,448	\$9,284	16,549	10,013	51,294	51,614	50,262	2.69%	increase
165	Weld	Keenesburg	\$14,712	\$9,602	15,825	10,013	50,152	51,621	49,707	3.85%	increase
166	Weld	Windsor	\$16,549	\$9,294	16,660	10,013	52,516	52,405	51,034	2.69%	increase
167	Weld	Johnstown	\$15,790	\$9,359	16,852	10,013	52,014	52,069	50,288	3.54%	increase
168	Weld	Greeley	\$15,330	\$9,310	16,418	10,013	51,071	51,605	49,763	3.70%	increase
169	Weld	Platte Valley RE-7	\$13,864	\$9,352	16,405	10,013	49,634	50,689	48,982	3.49%	increase
170	Weld	Fort Lupton	\$16,548	\$9,409	16,285	10,013	52,255	52,678	51,060	3.17%	increase
171	Weld	Ault-Highland	\$14,171	\$9,267	16,518	10,013	49,969	52,033	50,585	2.86%	increase
172	Weld	Briggsdale	\$12,739	\$9,331	16,412	10,013	48,495	50,183	48,438	3.60%	increase
173	Weld	Prairie	\$10,200	\$9,358	16,526	10,013	46,097	48,578	48,347	0.48%	no change
174	Weld	Grover	\$10,292	\$9,324	16,566	10,013	46,195	47,780	46,254	3.30%	increase
175	Yuma	West Yuma	\$11,287	\$9,480	17,909	10,013	48,689	48,638	47,900	1.54%	no change
176	Yuma	East Yuma	\$11,331	\$9,524	17,286	10,013	48,154	48,196	47,888	0.64%	no change
177	Yuma	Idalia	\$10,956	\$9,491	17,284	10,013	47,744	47,743	46,599	2.45%	increase

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178	Yuma	Liberty	\$10,460	\$9,581	17,743	10,013	47,797	47,885	46,810	2.30%	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.

/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.