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Memorandum

March 11, 2022

TO: Members of the General Assembly

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

SUBJECT: 2021 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 2021 study results are used to determine school district cost-of-living factors for FY 2022-23 and FY 2023-24. The results of the 2021 study indicate that the cost of living, adjusted by where employees live, increased in 171 of the 178 school districts in the state. In 67 of these districts, the change in the cost of living from 2019 to 2021 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 2021 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 10 percent of its workforce lives within the district, while the remaining 90 percent primarily live in nearby school districts, such as Denver Public Schools or Jefferson County Public Schools. Compared with 2019, the cost of living was higher in 171 of the 178 school districts in the state, with the change in the cost of living ranging from a low of -1.9 percent to a high of 13.0 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 2021 study uses representative purchases made by a three-person household earning an average teacher's salary of \$59,834 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 30.4 percent of household income, followed by goods and services at 26.6 percent. Transportation accounts for 20.5 percent of spending, and other items represent 22.5 percent.

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

Table 1
Market Basket for Benchmark Household Earning \$59,834

| Expenditure Category | Items Included | Share of Income | Spending Amount |
|-----------------------------|--|------------------------|------------------------|
| Housing | Mortgage or rental payment, property taxes, interest, home insurance, utilities, household expenses | 30.4% | \$18,172 |
| Goods and services | Food at home, food away from home, apparel, entertainment, health care, alcohol, cigarettes, personal care products, sales taxes | 26.6% | \$15,946 |
| Transportation | Car payment, gasoline, vehicle insurance, car maintenance and repairs | 20.5% | \$12,277 |
| Other | Charitable donations, savings, life insurance, federal and state income taxes | 22.5% | \$13,440 |
| TOTAL | | 100.0% | \$59,834 |

Vendors. For the 2021 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. 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 30 percent of expenditures in a three-person household with an income of \$59,834.

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 2021, 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 \$59,834. The 2021 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 20 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 22 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.). This shopping patterns model was not updated as part of the 2021 study.

Cost of living factor calculation. The 2021 study found that the cost to a typical household of purchasing items consistent with an average teacher salary of \$59,834 ranged from a low of \$49,544 to a high of \$73,196 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 5.81 percent — the percentage by which the \$59,834 salary level used in this year's study increased over the average teacher salary of \$56,547 in 2019. The percentage increase in cost of living meets this standard in 67 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 5.82 percent;
- districts with an increase in cost of living of between 5.82 percent and 8.70 percent; and
- districts with an increase in cost of living of more than 8.70 percent.

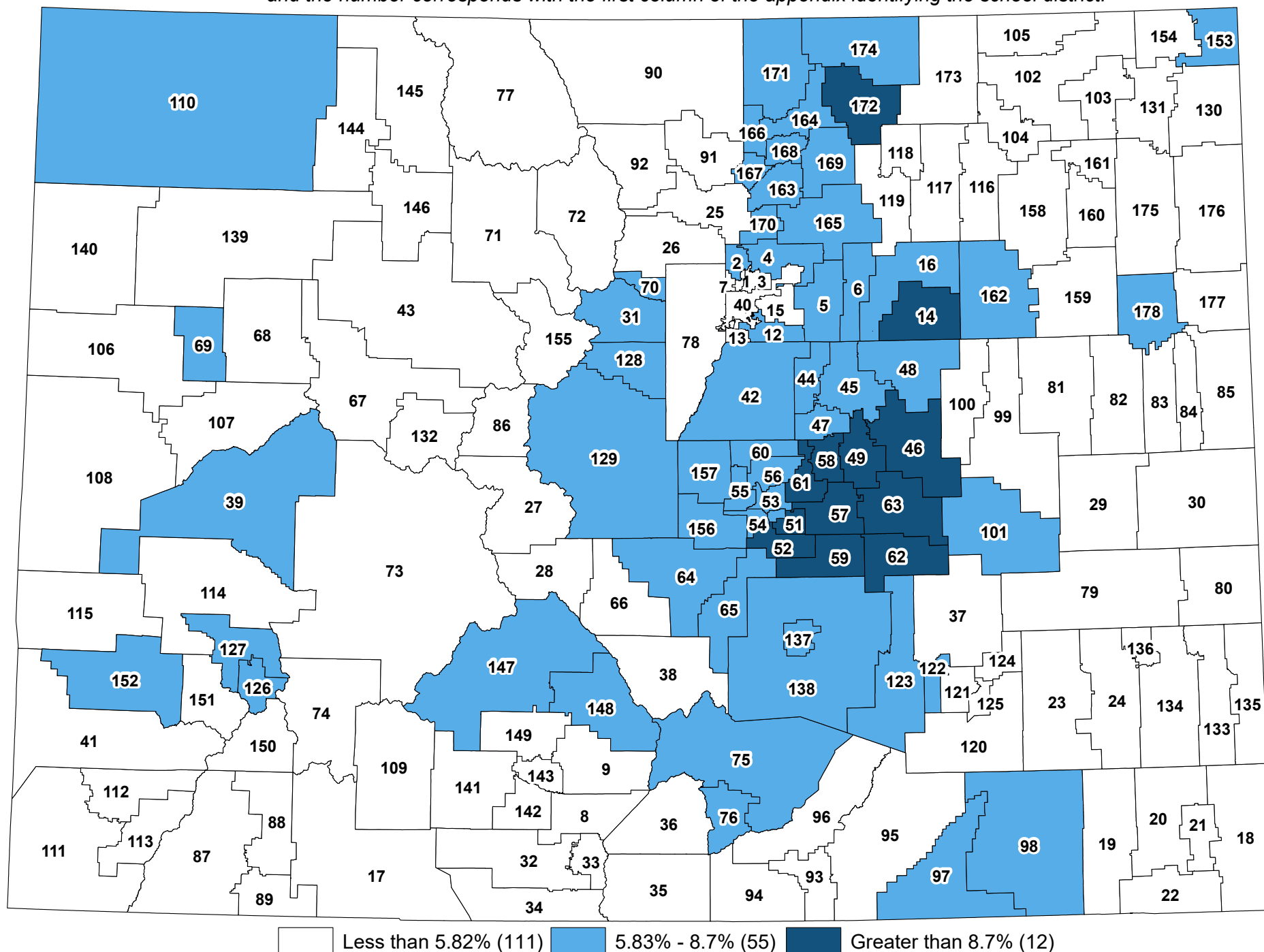
The cost of living factor will not change for school districts in the first category. Starting in FY 2022-23, the cost-of-living factor will increase for districts in the latter two categories, with the last group realizing a larger change.

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 5.81 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/2021-cost-living-study-corona-insights-2022>

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
2021 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 | 2021 Cost of Living Based on Where Employees Live /5 | 2019 Cost of Living Based on Where Employees Live | Percent Change | Districts with Cost of Living Factor Increase |
|----|-------------|------------------|---------------------|----------------------------|------------------------|---------------------|-------------------|--|--|-------------------|---|
| | | State Average | \$ 18,172 | \$ 12,277 | \$ 15,946 | \$ 13,440 | \$ 59,834 | \$ 59,834 | \$ 56,547 | 5.81% | NA |
| 1 | Adams | Mapleton | \$ 18,124 | \$ 12,507 | \$ 15,644 | \$ 13,433 | \$ 59,708 | \$ 61,070 | \$ 58,016 | 5.26% | no change |
| 2 | Adams | Northglenn | \$ 19,047 | \$ 12,601 | \$ 15,621 | \$ 13,433 | \$ 60,703 | \$ 61,036 | \$ 57,593 | 5.98% | increase |
| 3 | Adams | Commerce City | \$ 17,302 | \$ 12,360 | \$ 16,260 | \$ 13,433 | \$ 59,355 | \$ 61,009 | \$ 57,666 | 5.80% | no change |
| 4 | Adams | Brighton | \$ 17,902 | \$ 12,868 | \$ 15,823 | \$ 13,433 | \$ 60,025 | \$ 60,377 | \$ 56,720 | 6.45% | increase |
| 5 | Adams | Bennett | \$ 17,346 | \$ 13,539 | \$ 15,546 | \$ 13,433 | \$ 59,865 | \$ 60,090 | \$ 56,265 | 6.80% | increase |
| 6 | Adams | Strasburg | \$ 17,523 | \$ 13,332 | \$ 15,459 | \$ 13,433 | \$ 59,748 | \$ 59,710 | \$ 55,976 | 6.67% | increase |
| 7 | Adams | Westminster | \$ 19,315 | \$ 12,321 | \$ 16,002 | \$ 13,433 | \$ 61,071 | \$ 61,198 | \$ 57,953 | 5.60% | no change |
| 8 | Alamosa | Alamosa | \$ 12,230 | \$ 10,985 | \$ 16,344 | \$ 13,433 | \$ 52,993 | \$ 53,033 | \$ 51,757 | 2.46% | no change |
| 9 | Alamosa | Sangre de Cristo | \$ 13,317 | \$ 11,604 | \$ 16,537 | \$ 13,433 | \$ 54,891 | \$ 54,718 | \$ 51,902 | 5.43% | no change |
| 10 | Arapahoe | Englewood | \$ 19,848 | \$ 12,282 | \$ 16,902 | \$ 13,433 | \$ 62,465 | \$ 61,725 | \$ 58,460 | 5.58% | no change |
| 11 | Arapahoe | Sheridan | \$ 18,391 | \$ 12,488 | \$ 16,224 | \$ 13,463 | \$ 60,566 | \$ 61,461 | \$ 58,407 | 5.23% | no change |
| 12 | Arapahoe | Cherry Creek | \$ 18,862 | \$ 12,687 | \$ 15,133 | \$ 13,443 | \$ 60,124 | \$ 60,922 | \$ 57,571 | 5.82% | increase |
| 13 | Arapahoe | Littleton | \$ 19,961 | \$ 12,359 | \$ 15,924 | \$ 13,433 | \$ 61,676 | \$ 61,336 | \$ 58,120 | 5.53% | no change |
| 14 | Arapahoe | Deer Trail | \$ 15,766 | \$ 13,440 | \$ 15,681 | \$ 13,433 | \$ 58,320 | \$ 58,677 | \$ 53,365 | 9.95% | increase |
| 15 | Arapahoe | Aurora | \$ 18,017 | \$ 12,793 | \$ 15,306 | \$ 13,453 | \$ 59,569 | \$ 60,829 | \$ 57,504 | 5.78% | no change |
| 16 | Arapahoe | Byers | \$ 15,998 | \$ 13,649 | \$ 15,366 | \$ 13,433 | \$ 58,446 | \$ 59,335 | \$ 56,050 | 5.86% | increase |
| 17 | Archuleta | Archuleta | \$ 15,471 | \$ 11,319 | \$ 16,776 | \$ 13,433 | \$ 56,998 | \$ 56,998 | \$ 54,392 | 4.79% | no change |
| 18 | Baca | Walsh | \$ 10,650 | \$ 11,183 | \$ 15,715 | \$ 13,433 | \$ 50,980 | \$ 50,920 | \$ 50,778 | 0.28% | no change |
| 19 | Baca | Pritchett | \$ 10,394 | \$ 11,514 | \$ 15,450 | \$ 13,433 | \$ 50,791 | \$ 50,574 | \$ 49,974 | 1.20% | no change |
| 20 | Baca | Springfield | \$ 10,512 | \$ 10,285 | \$ 16,013 | \$ 13,433 | \$ 50,242 | \$ 50,415 | \$ 50,422 | 0.01%- | no change |
| 21 | Baca | Vilas | \$ 10,619 | \$ 10,753 | \$ 16,044 | \$ 13,433 | \$ 50,849 | \$ 50,795 | \$ 50,538 | 0.51% | no change |
| 22 | Baca | Campo | \$ 10,740 | \$ 11,319 | \$ 15,745 | \$ 13,433 | \$ 51,237 | \$ 50,965 | \$ 50,892 | 0.14% | no change |
| 23 | Bent | Las Animas | \$ 10,649 | \$ 11,019 | \$ 15,238 | \$ 13,433 | \$ 50,338 | \$ 51,963 | \$ 49,938 | 4.05% | no change |
| 24 | Bent | McClave | \$ 10,967 | \$ 11,587 | \$ 16,111 | \$ 13,433 | \$ 52,097 | \$ 51,697 | \$ 51,229 | 0.91% | no change |
| 25 | Boulder | St. Vrain | \$ 18,027 | \$ 12,141 | \$ 15,966 | \$ 13,433 | \$ 59,567 | \$ 59,965 | \$ 57,118 | 4.98% | no change |
| 26 | Boulder | Boulder | \$ 21,836 | \$ 11,878 | \$ 15,954 | \$ 13,433 | \$ 63,100 | \$ 62,081 | \$ 59,475 | 4.38% | no change |
| 27 | Chaffee | Buena Vista | \$ 17,171 | \$ 11,903 | \$ 16,393 | \$ 13,433 | \$ 58,899 | \$ 58,859 | \$ 56,505 | 4.17% | no change |
| 28 | Chaffee | Salida | \$ 14,759 | \$ 11,438 | \$ 18,351 | \$ 13,433 | \$ 57,981 | \$ 58,038 | \$ 55,610 | 4.36% | no change |
| 29 | Cheyenne | Kit Carson | \$ 10,781 | \$ 10,953 | \$ 16,594 | \$ 13,433 | \$ 51,761 | \$ 51,761 | \$ 51,321 | 0.86% | no change |
| 30 | Cheyenne | Cheyenne R-5 | \$ 10,695 | \$ 10,663 | \$ 16,159 | \$ 13,433 | \$ 50,950 | \$ 50,990 | \$ 51,353 | 0.71%- | no change |
| 31 | Clear Creek | Clear Creek | \$ 17,252 | \$ 12,617 | \$ 15,823 | \$ 13,433 | \$ 59,125 | \$ 60,123 | \$ 56,672 | 6.09% | increase |
| 32 | Conejos | North Conejos | \$ 11,067 | \$ 11,511 | \$ 16,675 | \$ 13,433 | \$ 52,686 | \$ 52,599 | \$ 50,810 | 3.52% | no change |
| 33 | Conejos | Sanford | \$ 10,530 | \$ 11,237 | \$ 16,533 | \$ 13,433 | \$ 51,734 | \$ 52,016 | \$ 50,054 | 3.92% | no change |

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| 34 | Conejos | South Conejos | \$ 10,262 | \$ 11,619 | \$ 16,301 | \$ 13,433 | \$ 51,615 | \$ 52,420 | \$ 51,129 | 2.53% | no change |
| 35 | Costilla | Centennial | \$ 11,502 | \$ 11,971 | \$ 16,604 | \$ 13,433 | \$ 53,509 | \$ 53,476 | \$ 50,930 | 5.00% | no change |
| 36 | Costilla | Sierra Grande | \$ 12,023 | \$ 11,501 | \$ 16,525 | \$ 13,433 | \$ 53,482 | \$ 53,225 | \$ 51,679 | 2.99% | no change |
| 37 | Crowley | Crowley | \$ 12,585 | \$ 11,574 | \$ 15,874 | \$ 13,433 | \$ 53,465 | \$ 52,477 | \$ 50,674 | 3.56% | no change |
| 38 | Custer | Westcliffe | \$ 13,825 | \$ 13,182 | \$ 16,237 | \$ 13,433 | \$ 56,677 | \$ 56,625 | \$ 53,557 | 5.73% | no change |
| 39 | Delta | Delta | \$ 13,978 | \$ 12,145 | \$ 16,371 | \$ 13,433 | \$ 55,928 | \$ 55,938 | \$ 51,985 | 7.60% | increase |
| 40 | Denver | Denver | \$ 21,199 | \$ 12,537 | \$ 15,954 | \$ 13,490 | \$ 63,180 | \$ 62,209 | \$ 59,222 | 5.04% | no change |
| 41 | Dolores | Dolores County RE-2 | \$ 12,762 | \$ 11,366 | \$ 16,956 | \$ 13,433 | \$ 54,518 | \$ 54,726 | \$ 54,329 | 0.73% | no change |
| 42 | Douglas | Douglas | \$ 19,921 | \$ 12,684 | \$ 15,035 | \$ 13,433 | \$ 61,073 | \$ 60,937 | \$ 57,360 | 6.24% | increase |
| 43 | Eagle | Eagle | \$ 20,347 | \$ 11,785 | \$ 17,669 | \$ 13,433 | \$ 63,234 | \$ 63,231 | \$ 60,522 | 4.48% | no change |
| 44 | Elbert | Elizabeth | \$ 15,931 | \$ 13,647 | \$ 15,496 | \$ 13,433 | \$ 58,506 | \$ 59,987 | \$ 56,045 | 7.03% | increase |
| 45 | Elbert | Kiowa | \$ 14,599 | \$ 14,227 | \$ 15,728 | \$ 13,433 | \$ 57,986 | \$ 59,313 | \$ 55,073 | 7.70% | increase |
| 46 | Elbert | Big Sandy | \$ 13,722 | \$ 13,693 | \$ 16,518 | \$ 13,433 | \$ 57,366 | \$ 57,435 | \$ 50,825 | 13.01% | increase |
| 47 | Elbert | Elbert | \$ 15,053 | \$ 14,363 | \$ 15,718 | \$ 13,433 | \$ 58,567 | \$ 58,786 | \$ 54,248 | 8.36% | increase |
| 48 | Elbert | Agate | \$ 15,340 | \$ 14,735 | \$ 15,718 | \$ 13,433 | \$ 59,226 | \$ 58,838 | \$ 54,177 | 8.60% | increase |
| 49 | El Paso | Calhan | \$ 14,631 | \$ 13,715 | \$ 16,731 | \$ 13,433 | \$ 58,510 | \$ 58,857 | \$ 53,256 | 10.52% | increase |
| 50 | El Paso | Harrison | \$ 16,580 | \$ 12,311 | \$ 15,964 | \$ 13,433 | \$ 58,289 | \$ 59,048 | \$ 54,492 | 8.36% | increase |
| 51 | El Paso | Widefield | \$ 17,326 | \$ 12,103 | \$ 17,176 | \$ 13,433 | \$ 60,038 | \$ 59,490 | \$ 54,667 | 8.82% | increase |
| 52 | El Paso | Fountain | \$ 17,842 | \$ 12,349 | \$ 16,978 | \$ 13,433 | \$ 60,601 | \$ 59,437 | \$ 54,480 | 9.10% | increase |
| 53 | El Paso | Colorado Springs | \$ 16,879 | \$ 12,231 | \$ 15,869 | \$ 13,433 | \$ 58,411 | \$ 58,996 | \$ 54,650 | 7.95% | increase |
| 54 | El Paso | Cheyenne Mountain | \$ 18,434 | \$ 12,391 | \$ 15,885 | \$ 13,433 | \$ 60,143 | \$ 59,536 | \$ 54,882 | 8.48% | increase |
| 55 | El Paso | Manitou Springs | \$ 19,661 | \$ 12,693 | \$ 16,282 | \$ 13,433 | \$ 62,068 | \$ 59,952 | \$ 55,567 | 7.89% | increase |
| 56 | El Paso | Academy | \$ 18,293 | \$ 12,307 | \$ 15,733 | \$ 13,433 | \$ 59,766 | \$ 59,585 | \$ 55,098 | 8.14% | increase |
| 57 | El Paso | Ellicott | \$ 15,749 | \$ 13,138 | \$ 16,409 | \$ 13,433 | \$ 58,729 | \$ 59,068 | \$ 54,074 | 9.24% | increase |
| 58 | El Paso | Peyton | \$ 15,207 | \$ 13,508 | \$ 16,409 | \$ 13,433 | \$ 58,557 | \$ 59,232 | \$ 53,878 | 9.94% | increase |
| 59 | El Paso | Hanover | \$ 14,846 | \$ 13,474 | \$ 17,189 | \$ 13,433 | \$ 58,941 | \$ 58,856 | \$ 53,798 | 9.40% | increase |
| 60 | El Paso | Lewis-Palmer | \$ 18,833 | \$ 12,938 | \$ 16,149 | \$ 13,433 | \$ 61,353 | \$ 60,516 | \$ 55,805 | 8.44% | increase |
| 61 | El Paso | Falcon | \$ 17,805 | \$ 12,651 | \$ 16,197 | \$ 13,433 | \$ 60,086 | \$ 59,481 | \$ 54,674 | 8.79% | increase |
| 62 | El Paso | Edison | \$ 13,630 | \$ 14,877 | \$ 16,101 | \$ 13,433 | \$ 58,040 | \$ 58,301 | \$ 52,440 | 11.18% | increase |
| 63 | El Paso | Miami-Yoder | \$ 14,309 | \$ 13,787 | \$ 16,735 | \$ 13,433 | \$ 58,264 | \$ 58,736 | \$ 53,267 | 10.27% | increase |
| 64 | Fremont | Canon City | \$ 14,305 | \$ 11,648 | \$ 16,604 | \$ 13,433 | \$ 55,989 | \$ 56,173 | \$ 53,001 | 5.98% | increase |
| 65 | Fremont | Florence | \$ 14,046 | \$ 12,643 | \$ 16,445 | \$ 13,433 | \$ 56,567 | \$ 56,447 | \$ 52,898 | 6.71% | increase |
| 66 | Fremont | Cotopaxi | \$ 13,433 | \$ 12,542 | \$ 16,924 | \$ 13,433 | \$ 56,331 | \$ 56,677 | \$ 54,054 | 4.85% | no change |
| 67 | Garfield | Roaring Fork RE-1 | \$ 21,232 | \$ 12,735 | \$ 17,787 | \$ 13,433 | \$ 65,186 | \$ 64,807 | \$ 63,640 | 1.83% | no change |
| 68 | Garfield | Rifle | \$ 16,576 | \$ 12,969 | \$ 16,984 | \$ 13,433 | \$ 59,962 | \$ 59,858 | \$ 57,010 | 5.00% | no change |

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|-----|------------|-----------------|---------------------|----------------------------|------------------------|---------------------|-------------------|--|--|-------------------|---|
| 69 | Garfield | Parachute | \$ 13,783 | \$ 12,699 | \$ 16,879 | \$ 13,433 | \$ 56,793 | \$ 57,357 | \$ 53,872 | 6.47% | increase |
| 70 | Gilpin | Gilpin | \$ 16,027 | \$ 12,908 | \$ 15,381 | \$ 13,433 | \$ 57,749 | \$ 59,589 | \$ 55,856 | 6.68% | increase |
| 71 | Grand | West Grand | \$ 15,331 | \$ 12,579 | \$ 18,033 | \$ 13,433 | \$ 59,377 | \$ 59,377 | \$ 57,126 | 3.94% | no change |
| 72 | Grand | East Grand | \$ 17,331 | \$ 11,742 | \$ 18,656 | \$ 13,433 | \$ 61,163 | \$ 61,163 | \$ 59,545 | 2.72% | no change |
| 73 | Gunnison | Gunnison | \$ 18,240 | \$ 11,395 | \$ 17,012 | \$ 13,433 | \$ 60,079 | \$ 60,073 | \$ 59,469 | 1.02% | no change |
| 74 | Hinsdale | Hinsdale | \$ 15,295 | \$ 11,105 | \$ 17,132 | \$ 13,433 | \$ 56,965 | \$ 56,965 | \$ 55,945 | 1.82% | no change |
| 75 | Huerfano | Huerfano | \$ 12,535 | \$ 12,038 | \$ 16,378 | \$ 13,433 | \$ 54,385 | \$ 54,495 | \$ 50,763 | 7.35% | increase |
| 76 | Huerfano | La Veta | \$ 14,081 | \$ 10,992 | \$ 16,580 | \$ 13,433 | \$ 55,085 | \$ 55,010 | \$ 51,048 | 7.76% | increase |
| 77 | Jackson | North Park | \$ 12,701 | \$ 12,508 | \$ 16,547 | \$ 13,433 | \$ 55,189 | \$ 55,189 | \$ 55,530 | 0.61%- | no change |
| 78 | Jefferson | Jefferson | \$ 19,026 | \$ 12,420 | \$ 15,602 | \$ 13,433 | \$ 60,481 | \$ 60,682 | \$ 57,416 | 5.69% | no change |
| 79 | Kiowa | Eads | \$ 11,365 | \$ 10,465 | \$ 16,426 | \$ 13,433 | \$ 51,689 | \$ 51,717 | \$ 51,094 | 1.22% | no change |
| 80 | Kiowa | Plainview | \$ 11,498 | \$ 11,201 | \$ 16,123 | \$ 13,433 | \$ 52,256 | \$ 52,256 | \$ 50,745 | 2.98% | no change |
| 81 | Kit Carson | Arriba-Flagler | \$ 12,244 | \$ 11,307 | \$ 16,812 | \$ 13,433 | \$ 53,795 | \$ 53,720 | \$ 51,476 | 4.36% | no change |
| 82 | Kit Carson | Hi Plains | \$ 12,592 | \$ 11,723 | \$ 15,841 | \$ 13,433 | \$ 53,589 | \$ 54,225 | \$ 51,649 | 4.99% | no change |
| 83 | Kit Carson | Stratton | \$ 12,507 | \$ 10,872 | \$ 16,242 | \$ 13,433 | \$ 53,054 | \$ 53,205 | \$ 52,011 | 2.30% | no change |
| 84 | Kit Carson | Bethune | \$ 12,855 | \$ 11,158 | \$ 16,361 | \$ 13,433 | \$ 53,807 | \$ 53,307 | \$ 52,808 | 0.95% | no change |
| 85 | Kit Carson | Burlington | \$ 12,974 | \$ 10,485 | \$ 16,186 | \$ 13,433 | \$ 53,079 | \$ 53,111 | \$ 53,938 | 1.53%- | no change |
| 86 | Lake | Lake | \$ 15,070 | \$ 12,770 | \$ 16,454 | \$ 13,433 | \$ 57,726 | \$ 57,730 | \$ 57,301 | 0.75% | no change |
| 87 | La Plata | Durango | \$ 17,459 | \$ 11,548 | \$ 17,329 | \$ 13,433 | \$ 59,769 | \$ 59,906 | \$ 56,855 | 5.37% | no change |
| 88 | La Plata | Bayfield | \$ 15,398 | \$ 12,061 | \$ 17,360 | \$ 13,433 | \$ 58,251 | \$ 58,630 | \$ 55,411 | 5.81% | no change |
| 89 | La Plata | Ignacio | \$ 14,463 | \$ 11,800 | \$ 17,366 | \$ 13,433 | \$ 57,062 | \$ 57,942 | \$ 54,790 | 5.75% | no change |
| 90 | Larimer | Poudre | \$ 16,873 | \$ 11,593 | \$ 16,176 | \$ 13,433 | \$ 58,075 | \$ 58,139 | \$ 55,196 | 5.33% | no change |
| 91 | Larimer | Thompson | \$ 16,298 | \$ 12,021 | \$ 16,232 | \$ 13,433 | \$ 57,983 | \$ 58,240 | \$ 55,626 | 4.70% | no change |
| 92 | Larimer | Estes Park | \$ 19,725 | \$ 11,941 | \$ 16,945 | \$ 13,433 | \$ 62,043 | \$ 61,670 | \$ 58,670 | 5.11% | no change |
| 93 | Las Animas | Trinidad | \$ 11,465 | \$ 11,265 | \$ 16,041 | \$ 13,433 | \$ 52,203 | \$ 52,317 | \$ 51,162 | 2.26% | no change |
| 94 | Las Animas | Primero | \$ 12,052 | \$ 11,959 | \$ 16,315 | \$ 13,433 | \$ 53,759 | \$ 53,337 | \$ 51,019 | 4.54% | no change |
| 95 | Las Animas | Hoehne | \$ 12,042 | \$ 11,817 | \$ 16,239 | \$ 13,433 | \$ 53,531 | \$ 52,816 | \$ 51,224 | 3.11% | no change |
| 96 | Las Animas | Aguilar | \$ 11,356 | \$ 12,520 | \$ 16,380 | \$ 13,433 | \$ 53,689 | \$ 52,727 | \$ 51,027 | 3.33% | no change |
| 97 | Las Animas | Branson | \$ 11,507 | \$ 12,969 | \$ 16,172 | \$ 13,433 | \$ 54,081 | \$ 56,776 | \$ 52,988 | 7.15% | increase |
| 98 | Las Animas | Kim | \$ 10,661 | \$ 14,190 | \$ 15,963 | \$ 13,433 | \$ 54,247 | \$ 53,612 | \$ 49,560 | 8.18% | increase |
| 99 | Lincoln | Genoa-Hugo | \$ 11,893 | \$ 11,023 | \$ 16,508 | \$ 13,433 | \$ 52,857 | \$ 53,456 | \$ 52,048 | 2.71% | no change |
| 100 | Lincoln | Limon | \$ 12,465 | \$ 11,185 | \$ 17,239 | \$ 13,433 | \$ 54,322 | \$ 54,359 | \$ 53,583 | 1.45% | no change |
| 101 | Lincoln | Karval | \$ 12,088 | \$ 12,945 | \$ 16,903 | \$ 13,433 | \$ 55,369 | \$ 55,554 | \$ 51,936 | 6.97% | increase |
| 102 | Logan | Valley | \$ 13,072 | \$ 11,089 | \$ 16,286 | \$ 13,433 | \$ 53,880 | \$ 53,988 | \$ 53,099 | 1.68% | no change |
| 103 | Logan | Frenchman | \$ 12,410 | \$ 12,643 | \$ 16,240 | \$ 13,433 | \$ 54,726 | \$ 54,111 | \$ 52,341 | 3.38% | no change |

APPENDIX
2021 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 | 2021 Cost of Living Based on Where Employees Live /5 | 2019 Cost of Living Based on Where Employees Live | Percent Change | Districts with Cost of Living Factor Increase |
|-----|-----------|--------------------|---------------------|----------------------------|------------------------|---------------------|-------------------|--|--|-------------------|---|
| 104 | Logan | Buffalo | \$ 12,624 | \$ 12,000 | \$ 16,306 | \$ 13,433 | \$ 54,363 | \$ 54,150 | \$ 53,170 | 1.84% | no change |
| 105 | Logan | Plateau | \$ 12,320 | \$ 12,212 | \$ 16,315 | \$ 13,433 | \$ 54,280 | \$ 54,165 | \$ 52,313 | 3.54% | no change |
| 106 | Mesa | DeBeque | \$ 13,080 | \$ 12,515 | \$ 16,374 | \$ 13,433 | \$ 55,402 | \$ 56,268 | \$ 53,479 | 5.22% | no change |
| 107 | Mesa | Plateau Valley | \$ 13,718 | \$ 12,543 | \$ 15,944 | \$ 13,433 | \$ 55,638 | \$ 55,372 | \$ 53,023 | 4.43% | no change |
| 108 | Mesa | Mesa Valley | \$ 14,302 | \$ 10,874 | \$ 15,882 | \$ 13,433 | \$ 54,492 | \$ 54,509 | \$ 53,676 | 1.55% | no change |
| 109 | Mineral | Creede | \$ 13,007 | \$ 10,895 | \$ 16,481 | \$ 13,433 | \$ 53,816 | \$ 53,816 | \$ 52,827 | 1.87% | no change |
| 110 | Moffat | Moffat County RE 1 | \$ 15,107 | \$ 12,450 | \$ 17,632 | \$ 13,433 | \$ 58,623 | \$ 58,663 | \$ 55,030 | 6.60% | increase |
| 111 | Montezuma | Montezuma | \$ 13,427 | \$ 11,182 | \$ 16,817 | \$ 13,433 | \$ 54,859 | \$ 55,293 | \$ 54,576 | 1.31% | no change |
| 112 | Montezuma | Dolores RE-4A | \$ 14,398 | \$ 11,475 | \$ 17,004 | \$ 13,433 | \$ 56,310 | \$ 55,774 | \$ 55,000 | 1.41% | no change |
| 113 | Montezuma | Mancos | \$ 14,391 | \$ 11,721 | \$ 17,003 | \$ 13,433 | \$ 56,548 | \$ 56,308 | \$ 55,335 | 1.76% | no change |
| 114 | Montrose | Montrose | \$ 14,771 | \$ 11,095 | \$ 17,250 | \$ 13,433 | \$ 56,549 | \$ 56,522 | \$ 53,558 | 5.53% | no change |
| 115 | Montrose | West End | \$ 12,804 | \$ 12,272 | \$ 16,955 | \$ 13,433 | \$ 55,464 | \$ 55,635 | \$ 52,645 | 5.68% | no change |
| 116 | Morgan | Brush | \$ 15,426 | \$ 11,463 | \$ 15,825 | \$ 13,433 | \$ 56,147 | \$ 55,961 | \$ 54,110 | 3.42% | no change |
| 117 | Morgan | Fort Morgan | \$ 14,491 | \$ 11,411 | \$ 15,826 | \$ 13,433 | \$ 55,161 | \$ 56,061 | \$ 53,973 | 3.87% | no change |
| 118 | Morgan | Weldon | \$ 14,340 | \$ 12,173 | \$ 15,766 | \$ 13,433 | \$ 55,712 | \$ 55,568 | \$ 53,734 | 3.41% | no change |
| 119 | Morgan | Wiggins | \$ 14,886 | \$ 12,782 | \$ 15,791 | \$ 13,433 | \$ 56,893 | \$ 56,711 | \$ 53,627 | 5.75% | no change |
| 120 | Otero | East Otero | \$ 11,011 | \$ 10,651 | \$ 14,449 | \$ 13,433 | \$ 49,544 | \$ 50,078 | \$ 49,532 | 1.10% | no change |
| 121 | Otero | Rocky Ford | \$ 11,424 | \$ 10,918 | \$ 14,674 | \$ 13,433 | \$ 50,450 | \$ 50,744 | \$ 49,377 | 2.77% | no change |
| 122 | Otero | Manzanola | \$ 11,000 | \$ 11,602 | \$ 15,444 | \$ 13,433 | \$ 51,479 | \$ 52,643 | \$ 49,687 | 5.95% | increase |
| 123 | Otero | Fowler | \$ 12,220 | \$ 12,420 | \$ 16,765 | \$ 13,433 | \$ 54,838 | \$ 54,324 | \$ 50,340 | 7.91% | increase |
| 124 | Otero | Cheraw | \$ 11,091 | \$ 11,353 | \$ 15,942 | \$ 13,433 | \$ 51,819 | \$ 51,707 | \$ 49,283 | 4.92% | no change |
| 125 | Otero | Swink | \$ 11,460 | \$ 11,049 | \$ 13,736 | \$ 13,433 | \$ 49,678 | \$ 50,126 | \$ 49,362 | 1.55% | no change |
| 126 | Ouray | Ouray | \$ 15,837 | \$ 11,820 | \$ 17,467 | \$ 13,433 | \$ 58,557 | \$ 58,732 | \$ 55,031 | 6.72% | increase |
| 127 | Ouray | Ridgway | \$ 17,820 | \$ 12,624 | \$ 17,337 | \$ 13,433 | \$ 61,213 | \$ 59,686 | \$ 55,064 | 8.39% | increase |
| 128 | Park | Platte Canyon | \$ 18,812 | \$ 13,687 | \$ 15,810 | \$ 13,433 | \$ 61,742 | \$ 61,384 | \$ 57,340 | 7.05% | increase |
| 129 | Park | Park County | \$ 17,332 | \$ 12,988 | \$ 16,067 | \$ 13,433 | \$ 59,820 | \$ 59,820 | \$ 56,026 | 6.77% | increase |
| 130 | Phillips | Holyoke | \$ 12,144 | \$ 10,960 | \$ 15,530 | \$ 13,433 | \$ 52,066 | \$ 52,409 | \$ 53,411 | 1.88%- | no change |
| 131 | Phillips | Haxtun | \$ 11,873 | \$ 11,912 | \$ 15,954 | \$ 13,433 | \$ 53,171 | \$ 53,106 | \$ 52,308 | 1.53% | no change |
| 132 | Pitkin | Aspen | \$ 29,927 | \$ 11,880 | \$ 18,593 | \$ 12,797 | \$ 73,196 | \$ 69,655 | \$ 70,227 | 0.81%- | no change |
| 133 | Prowers | Granada | \$ 10,896 | \$ 11,010 | \$ 16,143 | \$ 13,433 | \$ 51,481 | \$ 51,665 | \$ 51,445 | 0.43% | no change |
| 134 | Prowers | Lamar | \$ 11,367 | \$ 10,512 | \$ 16,155 | \$ 13,433 | \$ 51,467 | \$ 51,467 | \$ 51,468 | 0.00% | no change |
| 135 | Prowers | Holly | \$ 11,256 | \$ 10,910 | \$ 16,685 | \$ 13,433 | \$ 52,284 | \$ 52,177 | \$ 51,594 | 1.13% | no change |
| 136 | Prowers | Wiley | \$ 11,240 | \$ 10,912 | \$ 16,157 | \$ 13,433 | \$ 51,742 | \$ 51,720 | \$ 51,384 | 0.65% | no change |
| 137 | Pueblo | Pueblo City | \$ 14,960 | \$ 11,522 | \$ 16,111 | \$ 13,433 | \$ 56,026 | \$ 56,533 | \$ 52,292 | 8.11% | increase |
| 138 | Pueblo | Pueblo Rural | \$ 15,678 | \$ 12,099 | \$ 16,041 | \$ 13,433 | \$ 57,251 | \$ 56,883 | \$ 52,684 | 7.97% | increase |

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|-----|------------|--------------------|---------------------|----------------------------|------------------------|---------------------|-------------------|--|--|-------------------|---|
| 139 | Rio Blanco | Meeker | \$ 13,330 | \$ 11,393 | \$ 15,886 | \$ 13,433 | \$ 54,042 | \$ 54,042 | \$ 54,019 | 0.04% | no change |
| 140 | Rio Blanco | Rangely | \$ 12,300 | \$ 10,779 | \$ 16,448 | \$ 13,433 | \$ 52,960 | \$ 52,960 | \$ 51,848 | 2.14% | no change |
| 141 | Rio Grande | Del Norte | \$ 12,491 | \$ 11,271 | \$ 16,906 | \$ 13,433 | \$ 54,102 | \$ 53,576 | \$ 51,945 | 3.14% | no change |
| 142 | Rio Grande | Monte Vista | \$ 11,865 | \$ 11,366 | \$ 16,125 | \$ 13,433 | \$ 52,788 | \$ 52,961 | \$ 51,311 | 3.22% | no change |
| 143 | Rio Grande | Sargent | \$ 12,339 | \$ 11,114 | \$ 16,190 | \$ 13,433 | \$ 53,075 | \$ 53,012 | \$ 51,214 | 3.51% | no change |
| 144 | Routt | Hayden | \$ 16,513 | \$ 12,758 | \$ 17,882 | \$ 13,433 | \$ 60,586 | \$ 60,759 | \$ 58,159 | 4.47% | no change |
| 145 | Routt | Steamboat Springs | \$ 21,277 | \$ 11,674 | \$ 17,271 | \$ 13,433 | \$ 63,654 | \$ 63,513 | \$ 61,840 | 2.71% | no change |
| 146 | Routt | South Routt | \$ 17,173 | \$ 12,787 | \$ 17,212 | \$ 13,433 | \$ 60,605 | \$ 61,136 | \$ 58,466 | 4.57% | no change |
| 147 | Saguache | Mountain Valley | \$ 11,422 | \$ 12,298 | \$ 16,787 | \$ 13,433 | \$ 53,940 | \$ 53,940 | \$ 50,961 | 5.85% | increase |
| 148 | Saguache | Moffat 2 | \$ 13,729 | \$ 12,637 | \$ 17,787 | \$ 13,433 | \$ 57,586 | \$ 56,676 | \$ 53,275 | 6.38% | increase |
| 149 | Saguache | Center | \$ 10,951 | \$ 11,240 | \$ 16,078 | \$ 13,433 | \$ 51,703 | \$ 52,980 | \$ 51,369 | 3.14% | no change |
| 150 | San Juan | Silverton | \$ 16,320 | \$ 10,981 | \$ 17,220 | \$ 13,433 | \$ 57,955 | \$ 57,955 | \$ 55,869 | 3.73% | no change |
| 151 | San Miguel | Telluride | \$ 19,461 | \$ 11,147 | \$ 18,154 | \$ 13,433 | \$ 62,194 | \$ 62,194 | \$ 60,900 | 2.13% | no change |
| 152 | San Miguel | Norwood | \$ 13,466 | \$ 12,015 | \$ 16,946 | \$ 13,433 | \$ 55,861 | \$ 57,129 | \$ 53,432 | 6.92% | increase |
| 153 | Sedgwick | Julesburg | \$ 10,962 | \$ 11,481 | \$ 16,163 | \$ 13,433 | \$ 52,039 | \$ 56,092 | \$ 51,625 | 8.65% | increase |
| 154 | Sedgwick | Platte Valley RE-3 | \$ 10,887 | \$ 11,833 | \$ 16,157 | \$ 13,433 | \$ 52,311 | \$ 52,293 | \$ 50,784 | 2.97% | no change |
| 155 | Summit | Summit | \$ 22,142 | \$ 11,404 | \$ 18,027 | \$ 13,433 | \$ 65,006 | \$ 64,873 | \$ 64,283 | 0.92% | no change |
| 156 | Teller | Cripple Creek | \$ 15,533 | \$ 12,801 | \$ 16,661 | \$ 13,433 | \$ 58,428 | \$ 59,229 | \$ 55,040 | 7.61% | increase |
| 157 | Teller | Woodland Park | \$ 17,435 | \$ 13,161 | \$ 16,478 | \$ 13,433 | \$ 60,507 | \$ 60,299 | \$ 55,834 | 8.00% | increase |
| 158 | Washington | Akron | \$ 11,910 | \$ 11,680 | \$ 16,217 | \$ 13,433 | \$ 53,240 | \$ 53,531 | \$ 51,991 | 2.96% | no change |
| 159 | Washington | Arickaree | \$ 12,366 | \$ 12,703 | \$ 16,444 | \$ 13,433 | \$ 54,946 | \$ 54,591 | \$ 51,911 | 5.16% | no change |
| 160 | Washington | Otis | \$ 11,822 | \$ 11,893 | \$ 16,403 | \$ 13,433 | \$ 53,550 | \$ 53,719 | \$ 51,914 | 3.48% | no change |
| 161 | Washington | Lone Star | \$ 11,844 | \$ 12,626 | \$ 16,205 | \$ 13,433 | \$ 54,108 | \$ 53,366 | \$ 52,145 | 2.34% | no change |
| 162 | Washington | Woodlin | \$ 12,647 | \$ 12,110 | \$ 16,234 | \$ 13,433 | \$ 54,423 | \$ 55,685 | \$ 52,335 | 6.40% | increase |
| 163 | Weld | Gilcrest | \$ 15,682 | \$ 12,425 | \$ 16,153 | \$ 13,433 | \$ 57,693 | \$ 58,471 | \$ 54,003 | 8.27% | increase |
| 164 | Weld | Eaton | \$ 16,222 | \$ 11,911 | \$ 16,031 | \$ 13,433 | \$ 57,597 | \$ 57,988 | \$ 53,931 | 7.52% | increase |
| 165 | Weld | Keenesburg | \$ 14,206 | \$ 12,864 | \$ 17,104 | \$ 13,433 | \$ 57,606 | \$ 59,003 | \$ 55,236 | 6.82% | increase |
| 166 | Weld | Windsor | \$ 17,295 | \$ 11,816 | \$ 16,598 | \$ 13,433 | \$ 59,141 | \$ 58,620 | \$ 55,016 | 6.55% | increase |
| 167 | Weld | Johnstown | \$ 16,719 | \$ 12,521 | \$ 15,897 | \$ 13,433 | \$ 58,569 | \$ 58,533 | \$ 54,911 | 6.60% | increase |
| 168 | Weld | Greeley | \$ 16,981 | \$ 11,865 | \$ 16,167 | \$ 13,433 | \$ 58,445 | \$ 58,414 | \$ 54,138 | 7.90% | increase |
| 169 | Weld | Platte Valley RE-7 | \$ 14,838 | \$ 11,913 | \$ 15,570 | \$ 13,433 | \$ 55,754 | \$ 57,510 | \$ 53,132 | 8.24% | increase |
| 170 | Weld | Fort Lupton | \$ 15,788 | \$ 12,550 | \$ 16,379 | \$ 13,433 | \$ 58,150 | \$ 59,362 | \$ 55,997 | 6.01% | increase |
| 171 | Weld | Ault-Highland | \$ 14,978 | \$ 12,534 | \$ 15,746 | \$ 13,433 | \$ 56,690 | \$ 58,252 | \$ 54,433 | 7.02% | increase |
| 172 | Weld | Briggsdale | \$ 14,864 | \$ 13,610 | \$ 16,001 | \$ 13,433 | \$ 57,907 | \$ 57,786 | \$ 52,638 | 9.78% | increase |
| 173 | Weld | Prairie | \$ 12,069 | \$ 13,275 | \$ 15,945 | \$ 13,433 | \$ 54,722 | \$ 55,036 | \$ 52,634 | 4.56% | no change |

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|-----|--------|-----------------|---------------------|----------------------------|------------------------|---------------------|-------------------|--|--|-------------------|---|
| 174 | Weld | Grover | \$ 12,799 | \$ 13,261 | \$ 15,704 | \$ 13,433 | \$ 55,197 | \$ 55,791 | \$ 51,754 | 7.80% | increase |
| 175 | Yuma | Yuma 1 | \$ 11,746 | \$ 10,887 | \$ 16,396 | \$ 13,433 | \$ 52,462 | \$ 52,568 | \$ 51,830 | 1.42% | no change |
| 176 | Yuma | Wray | \$ 12,821 | \$ 10,855 | \$ 16,500 | \$ 13,433 | \$ 53,610 | \$ 53,558 | \$ 53,418 | 0.26% | no change |
| 177 | Yuma | Idalia | \$ 12,590 | \$ 11,442 | \$ 16,362 | \$ 13,433 | \$ 53,827 | \$ 53,904 | \$ 53,337 | 1.06% | no change |
| 178 | Yuma | Liberty | \$ 12,224 | \$ 11,788 | \$ 17,689 | \$ 13,433 | \$ 55,134 | \$ 55,110 | \$ 51,550 | 6.90% | 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.