HB14-1298

Colorado Legislative Council Staff Fiscal Note

FINAL FISCAL NOTE

Drafting Number:	LLS 14-0590	**Date:**	November 4, 2014
Prime Sponsor(s):	Rep. Hamner; Buckner Sen. Kerr; Steadman	**Bill Status:**	Signed into Law
		Fiscal Analyst:	Marc Carey (303-866-4102)

SHORT TITLE: FINANCING OF PUBLIC SCHOOLS

Fiscal Impact Summary*	FY 2014-2015	FY 2015-2016
State Revenue	**$12,859**	**$12,859**
Revenue Change		
Cash Funds	$12,859	$12,859
State Transfer		
State Education Fund	(24,800)	(24,800)
Cash Funds	24,800	24,800
State Expenditures	**$48,593,429**	**$246,242,086**
General Fund	68,084	62,911
Cash Funds	48,500,495	246,153,079
Centrally Appropriated Costs**	24,850	26,096
FTE Position Change	2.3 FTE	2.3 FTE

Appropriation Required: $68,084 General Fund - Dept. of Human Services (FY 2014-15)
$18,116,445 State Education Fund - Dept. of Education (FY 2014-15)
$30,384,050 State Public School Fund - Dept. of Education (FY 2014-15)

* *This summary shows changes from current law under the bill for each fiscal year. Transfers and diversions result in no net change to state revenue. Parentheses indicate a decrease in funds.*

** *These costs are not included in the bill's appropriation. See the State Expenditures section for more information.*

Summary of Legislation

This bill changes the "Public School Finance Act of 1994" by modifying the funding for K-12 public schools in FY 2014-15. The bill increases base per pupil funding to $6,121, to reflect a 2.8 percent inflation rate. The bill also makes the following changes in the calculation of total program:

- limits the amount of the negative factor in FY 2015-16 to be less than or equal to the level of the negative factor in FY 2014-15;
- clarifies the method used to calculate the cost of living factor in years when average teacher salaries either decline or increase by less than 1 percent;
- increases the number of slots in the Colorado Preschool Program (CPP) by 5,000, and adjusts the calculation of the negative factor for the cost of these increased slots; and
- applies statutory minimum per pupil funding to all charter schools.

In addition to changes to total program, for FY 2014-15 and beyond, the amended bill modifies the funding for other public school programs as follow:

- increases by $2 million the appropriation to boards of cooperative educational services (BOCES);
- allows school districts to operate with a higher limit on bonded indebtedness if the district's average annual increase in pupil enrollment for 3 or 5 years is at least 2.5 percent;
- provides funding to create unique student identifiers for children receiving state- or federally-subsidized early childhood education services; and
- annually transfers $24,800 from the State Education Fund to the Colorado Teacher of the Year Fund.

The bill also repeals and reenacts the English Language Proficiency Act (ELPA), recreating a state program providing supplemental funding to local education providers (LEPs) defined as school districts, the Charter School Institute (CSI), and facility schools for English language proficiency programs. The Colorado Department of Education (CDE) is required to allocate state money to LEPs for each student receiving services as an English language learner (ELL) on a per pupil basis, depending on classifications specified under current law. LEPs may receive an allocation for each student for up to five budget years, compared with two budget years under current law.

Under the bill, LEPs are required to:

- provide an English language proficiency program for all enrolled ELLs;
- report and certify to the CDE the number of ELLs enrolled in English language proficiency programs; and
- report the number of ELLs who exit the program.

Under the bill, the CDE is required to:

- identify the English language proficiency assessments to be used by LEPs;
- annually review statewide levels of English language proficiency for ELLs on assessments;
- assist LEPs to develop, implement, and evaluate ELL programs, including the provision of guidance documents and technical assistance;
- monitor each LEP's program based on student performance and report the number of ELLs who exit the program, their length of time in the program, and the number of ELLs who reenter the program; and
- administer the ELL award program.

Finally, the bill reduces the appropriation for the READ Act contained in House Bill 14-1292 from $20 million to $18 million, and it reduces the appropriation for the counselor corps contained in Senate Bill 14-150 from $5 million to $3 million.

State Revenue

The bill will increase cash fund revenue by $12,859 in FY 2014-15 and beyond. The revenue increase is because of an increase in the number of preschool students who will require preschool facilities and providers. The Colorado Department of Human Services is responsible for

licensing and inspecting preschools throughout the state, and charges an annual licensing fee of $77 per classroom or facility. The bill is expected to require 167 new classrooms at an average size of 15 students per classroom. If each classroom provides morning and afternoon sessions, the revenue would be $12,859 annually.

State Transfers or Diversions

Colorado Teacher of the Year Fund. The amended bill requires an annual transfer of $24,800 from the State Education Fund to the Colorado Teacher of the Year Fund.

State Expenditures

School finance in Colorado is governed by both the constitution (Amendment 23 - Article IX, Section 17) and statutes (the Public School Finance Act of 1994 - Title 22, Article 54, C.R.S.). Under current law, total program is estimated to cost $5.762 billion in FY 2014-15, of which $3.782 billion comes from state sources, mainly the General Fund.

Total Program Funding. House Bill 14-1298 increases total program funding in FY 2014-15 by $18.7 million to account for increases in the funded pupil count that result from adding 5,000 CPP slots. As a result, the bill sets total program funding for FY 2014-15 at $5.781 billion. This represents a 15.39 percent reduction from what funding levels would have been without the negative factor. The appendix details the funding changes that occur at the school district level as a result of this bill and without consideration of funding provided with passage of House Bill 14-1292.

The $5.781 billion in total program funding represents an estimated increase of $254.2 million in FY 2014-15 compared with actual funding levels for FY 2013-14, and an estimated increase of $18.7 million in FY 2014-15 relative to current law. State expenditures for school finance will increase by $18.6 million, with local revenue making up the difference. Since the negative factor is set at 15.39 percent, each district's total program funding will be reduced by 15.39 percent from the level set by the funding formula before application of the negative factor, provided the district receives at least an amount of state aid that is greater than this percentage reduction.

In FY 2015-16, the bill specifies a maximum value for the size of the negative factor, thereby creating a minimum level of total program funding. Specifically, the value of the negative factor in FY 2015-16 can not exceed the difference between the calculated statewide total program and actual total program for FY 2014-15, which totals $894.2 million, given the passage of House Bill 14-1292. This constant negative factor provision also increases state funding for total program by about $216 million in FY 2015-16, relative to current law.

Cost-of-living factor adjustment. Under current law, the cost of living factor in the school finance funding formula is adjusted whenever the percentage increase in a school district's cost of living exceeds the percentage increase in the statewide average teacher salary. This bill clarifies that in the event the denominator in that calculation is greater than zero but less than 1 percent, the denominator will be rounded up to 1 percent. This change will not impact the cost of living factors used for FY 2014-15 or FY 2015-16 because the average teacher salary decreased between 2010 and 2012, but it could potentially decrease the cost-of-living factors in future years and the overall cost of school finance.

Minimum Funding for Charter Schools. The bill applies the statutory minimum per pupil funding (95 percent of the statewide average) to all charter schools in districts that receive minimum per pupil funding. It is expected that three schools will see increased funding as a result of this provision, totaling an estimated $209,547. This money will be reallocated from the district to these schools so no new appropriation is required. The affected schools are listed in Table 1.

Table 1. Charter Schools Currently Below Minimum Funding Levels

School District	Charter School
Mesa	Caprock Academy
Poudre Valley	Colorado Early College Fort Collins
Poudre Valley	Global Village Academy - Fort Collins

BOCES Funding. The bill increases the appropriation from the State Education Fund for BOCES by $2,000,000.

English Language Proficiency Act. The bill appropriates $27.5 million from the State Education Fund in FY 2014-15 for two ELPA programs. First, the bill creates an award program, funded at $500,000, to provide grants to LEPs that achieve the highest English language and academic growth among ELLs who have transitioned out of a program. The State Board of Education (SBE) must create rules and set the award amount based on the student enrollment in qualifying LEPs. The CDE will administer the program and allocate awards. Each LEP that receives an award must submit data analysis of its ELL program and report how award money was used. The CDE must make the information reported available to other LEPs and to the public.

Second, the bill repeals and reenacts the state ELL proficiency program to allocate moneys to LEPs to offset costs incurred in complying with the act, to support professional development for ELL educators, and to expand programs to assist ELL students in achieving greater content proficiency. ELL students may receive support through this program for 5 budget years as compared with 2 budget years under current law. The CDE will calculate the allocation from the support program to LEPs on a per pupil basis using the following distribution: 75 percent to ELLs who do not comprehend or speak English or who comprehend and speak some English, but whose primary language is something other than English; and 25 percent to ELLs who comprehend and speak English, but whose proficiency is below acceptable levels. In FY 2014-15, $27 million is appropriated for the program equaling about $750 per pupil to the first group of students and $83 per pupil to the latter group.

The 2014 Long Bill provides funding for FY 2014-15 for an additional 4.1 FTE for ELL programs to cover technical assistance and guidance for districts. In addition, the CDE will require an additional $53,228 and 0.5 FTE annually in FY 2014-15 and $50,876 and 0.5 FTE thereafter to administer the new grant award program and to track and report on the progress of the expanded pool of ELL students.

Also, the bill provides the additional $27 million in ELL funding outside of the existing categorical program funded through the Long Bill.

Early Childhood Education. The bill provides $298,000 in funding to create unique student identifiers for children receiving state- or federally-subsidized early childhood education services. The bill also requires the CDE to jointly author a report with the CDHS regarding the status of implementing the quality rating and improvement system for early childhood education programs. It is anticipated that the costs associated with the production of this report will be minimal and the report can be accomplished within existing appropriations.

Colorado Teacher of the Year Fund. This fund will receive an annual transfer of $24,800 from the State Education Fund. This money will primarily be used to fund cover travel expenses for award winners to attend the annual Teacher of the Year conference and a national recognition ceremony in Washington D.C. and award administrative costs. This money is continuously appropriated to the CDE and requires no additional appropriation.

Colorado Department of Human Services (CDHS). CDHS will incur costs of $68,084 in FY 2014-15 and $62,911 in subsequent years to license and inspect preschool facilities. It is assumed that an additional 167 preschool classrooms will be needed to serve 5,000 new preschool students. This requires 1.1 FTE annually. Currently, the caseload for licensing preschools in CDHS is 150 per specialist.

Colorado Department of Education (CDE). CDE will incur costs of $63,607 in FY 2014-15 and $60,315 in subsequent years to provide program monitoring, technical assistance and training support. It is assumed that the new preschool slots will be distributed similarly to the current slots and the costs of these duties will therefore increase in proportion to the number of slots. This requires an additional 0.7 FTE annually.

Centrally appropriated costs. Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. The centrally appropriated costs subject to this policy are estimated in the fiscal note for informational purposes and summarized in Table 2.

Table 2. Centrally Appropriated Costs Under House Bill 14-1298*

Cost Components	FY 2014-15	FY 2015-16
Employee Insurance (Health, Life, Dental, and Short-term Disability)	$14,119	$14,119
Supplemental Employee Retirement Payments	10,731	11,977
TOTAL	**$24,850**	**$26,096**

**More information is available at: http://colorado.gov/fiscalnotes*

School District Impact

Table 3 shows the estimate of school finance act funding under Senate Bill 14-1298. The table compares FY 2014-15 funding levels with actual funding in the prior year. In FY 2014-15, the bill increases funding by $188 per pupil and funds 14,303 new pupils. Total program funding is thus increased from $5.527 billion to $5.781 billion. Of this amount, the state's share is increased from $3.588 billion to $3.801 billion. The appendix to this fiscal note contains a district-by-district overview of the school finance impacts House Bill 14-1298. The school finance section of the Legislative Council website contains a similar overview of the combined school finance impacts of House Bill 14-1292 and House Bill 14-1298.
(http://www.colorado.gov/cs/Satellite/CGA-LegislativeCouncil/CLC/1251600282747)

Table 3. School Finance Act Funding under House Bill 14-1298					
	Pupil Count	Per Pupil Funding	Total Program Funding	State Aid	Local Share
FY 2013-14 Act.	830,833	$6,652	$5,526,933,749	$3,588,100,260	$1,938,833,490
FY 2014-15 Est.	845,136	$6,840	$5,781,085,409	$3,801,071,667	$1,980,013,741
Percent change	1.72%	2.83%	4.60%	5.94%	2.12%
Increase	14,303	$188	$254,151,660	$212,971,407	$41,180,251

Pursuant to Section 22-32-143, C.R.S., school districts and Boards of Cooperative Educational Services (BOCES) may submit estimates of fiscal impacts within seven days of a bill's introduction. As of the date of this fiscal note, no summaries of fiscal impacts were submitted by districts or BOCES for this bill. If summaries of fiscal impacts are submitted by districts or BOCES in the future, they will be noted in subsequent revisions to the fiscal note and posted at this address: http://www.colorado.gov/lcs.

Effective Date

The bill was signed into law by the Governor and became effective on May 21, 2014.

State Appropriations

For FY 2014-15, the bill contains the following General Fund appropriations:

- a $68,084 General Fund appropriation and authorizes 1.1 FTE to the Department of Human Services.

For FY 2014-15, the bill also includes the following cash funds appropriations:

- a $63,607 appropriation from the State Education Fund and authorizes 0.7 FTE to the Department of Education;
- a $18,585,660 appropriation from the State Education Fund to the Department of Education for the state's share of total program;
- a $2,000,000 appropriation from the State Education Fund to the Department of Education for BOCES funding;
- a $30,384,050 appropriation reduction from the State Education Fund to the Department of Education for the state's share of total program;
- a $30,384,050 appropriation from the State Public School Fund to the Department of Education for the state's share of total program;
- a cash funds appropriation from the State Education Fund for BOCES of $2,000,000;
- a $27 million appropriation from the State Education Fund for the English language proficiency program;
- a $298,000 appropriation from the State Education Fund for the creation of early childhood education unique student identifiers;
- a $500,000 appropriations from the State Education Fund for the implementation of the ELPA excellence award program; and
- a $53,228 appropriation from the State Education Fund and authorization for 0.5 FTE to the Department of Education.

For FY 2014-15, the bill also includes the following reductions to cash funds appropriations made in other bills:

- a $2,000,000 reduction to the appropriation from the Early Literacy Fund to the Department of Education contained in House Bill 14-1292 for the READ Act; and
- a $2,000,000 reduction to the appropriation from the State Education Fund to the Department of Education contained in Senate Bill 14-150 for allocation to the counselor corps program.

State and Local Government Contacts

Education	Human Services
Legislative Council Staff	JBC Staff

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Appendix
School Finance Funding Comparison Under HB 14-1298, FY 2014-15
Current Law vs. HB 14-1298

			FY 2014-15 Under Current Law			FY 2014-15 with HB 14-1298			Change from Current Law		
	County	District	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil
1	ADAMS	MAPLETON	8,583	$58,793,561	$6,850	8,619	59,053,957	$6,852	35.6	$260,397	$2
2	ADAMS	ADAMS 12 FIVE STAR	43,334	$288,596,764	$6,660	43,393	289,113,698	$6,663	59.1	$516,934	$3
3	ADAMS	COMMERCE CITY	7,955	$57,440,483	$7,221	8,031	57,960,138	$7,217	76.0	$519,655	($4)
4	ADAMS	BRIGHTON	17,250	$113,695,075	$6,591	17,310	114,141,013	$6,594	60.4	$445,939	$3
5	ADAMS	BENNETT	985	$7,033,644	$7,141	987	7,048,580	$7,141	2.1	$14,937	($0)
6	ADAMS	STRASBURG	1,023	$7,119,288	$6,961	1,025	7,136,131	$6,961	2.4	$16,843	$0
7	ADAMS	WESTMINSTER	10,381	$73,740,635	$7,103	10,472	74,365,791	$7,102	90.8	$625,156	($2)
8	ALAMOSA	ALAMOSA	2,080	$13,951,419	$6,706	2,099	14,059,518	$6,699	18.3	$108,099	($7)
9	ALAMOSA	SANGRE DE CRISTO	315	$2,782,397	$8,844	316	2,790,555	$8,834	1.3	$8,158	($11)
10	ARAPAHOE	ENGLEWOOD	2,702	$19,053,043	$7,053	2,718	19,171,318	$7,053	16.8	$118,275	($0)
11	ARAPAHOE	SHERIDAN	1,462	$11,658,948	$7,973	1,473	11,737,072	$7,967	11.0	$78,124	($7)
12	ARAPAHOE	CHERRY CREEK	51,768	$350,160,916	$6,764	51,813	350,626,664	$6,767	45.8	$465,748	$3
13	ARAPAHOE	LITTLETON	14,836	$97,628,608	$6,581	14,858	97,816,832	$6,584	21.9	$188,223	$3
14	ARAPAHOE	DEER TRAIL	162	$2,059,404	$12,712	163	2,064,421	$12,704	0.5	$5,017	($8)
15	ARAPAHOE	AURORA	39,228	$279,114,847	$7,115	39,416	280,490,613	$7,116	187.7	$1,375,766	$1
16	ARAPAHOE	BYERS	571	$4,257,921	$7,452	573	4,269,159	$7,454	1.3	$11,239	$3
17	ARCHULETA	ARCHULETA	1,370	$9,473,710	$6,916	1,376	9,517,549	$6,917	6.2	$43,839	$1
18	BACA	WALSH	137	$1,625,103	$11,853	138	1,635,296	$11,833	1.1	$10,193	($21)
19	BACA	PRITCHETT	53	$732,042	$13,709	54	734,824	$13,709	0.2	$2,782	$1
20	BACA	SPRINGFIELD	266	$2,463,640	$9,258	268	2,470,345	$9,218	1.9	$6,705	($41)
21	BACA	VILAS	124	$1,157,293	$9,303	125	1,160,958	$9,310	0.3	$3,664	$7
22	BACA	CAMPO	50	$684,600	$13,692	50	684,904	$13,698	-	$305	$6
23	BENT	LAS ANIMAS	485	$3,545,485	$7,306	490	3,584,603	$7,311	5.0	$39,118	$5
24	BENT	MCCLAVE	257	$2,386,111	$9,270	259	2,391,052	$9,246	1.2	$4,941	($24)
25	BOULDER	ST VRAIN	28,778	$193,281,136	$6,716	28,816	193,621,144	$6,719	38.3	$340,007	$3
26	BOULDER	BOULDER	29,490	$198,817,984	$6,742	29,525	199,152,883	$6,745	35.7	$334,899	$3
27	CHAFFEE	BUENA VISTA	916	$6,442,282	$7,032	918	6,455,381	$7,034	1.7	$13,099	$1
28	CHAFFEE	SALIDA	1,107	$7,508,408	$6,782	1,113	7,548,139	$6,783	5.7	$39,731	$1
29	CHEYENNE	KIT CARSON	110	$1,344,404	$12,244	110	1,345,002	$12,250	-	$598	$5
30	CHEYENNE	CHEYENNE	168	$1,943,745	$11,598	169	1,951,376	$11,581	0.9	$7,630	($17)
31	CLEAR CREEK	CLEAR CREEK	869	$7,448,414	$8,569	873	7,472,797	$8,563	3.5	$24,384	($6)
32	CONEJOS	NORTH CONEJOS	1,016	$6,852,688	$6,743	1,023	6,890,082	$6,736	6.5	$37,394	($6)
33	CONEJOS	SANFORD	380	$3,054,815	$8,037	382	3,064,385	$8,020	2.0	$9,570	($17)
34	CONEJOS	SOUTH CONEJOS	219	$2,336,603	$10,694	219	2,342,182	$10,675	0.9	$5,580	($18)
35	COSTILLA	CENTENNIAL	210	$2,275,100	$10,839	212	2,286,751	$10,792	2.0	$11,651	($47)
36	COSTILLA	SIERRA GRANDE	262	$2,539,378	$9,678	265	2,546,811	$9,629	2.1	$7,433	($49)
37	CROWLEY	CROWLEY	465	$3,474,783	$7,468	468	3,500,142	$7,473	3.1	$25,358	$5

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			FY 2014-15 Under Current Law			FY 2014-15 with HB 14-1298			Change from Current Law		
	County	District	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil	Funded Pupil Count	Total Program after Negative Factor	Total Funding Per Pupil
38	CUSTER	WESTCLIFFE	390	$3,185,216	$8,169	392	3,193,922	$8,154	1.8	$8,706	($15)
39	DELTA	DELTA	4,894	$31,902,566	$6,518	4,919	32,075,892	$6,521	24.8	$173,326	$2
40	DENVER	DENVER	83,318	$600,585,938	$7,208	83,833	604,293,593	$7,208	515.2	$3,707,655	($0)
41	DOLORES	DOLORES	265	$2,561,477	$9,651	267	2,566,954	$9,625	1.3	$5,477	($27)
42	DOUGLAS	DOUGLAS	64,028	$420,931,491	$6,574	64,053	421,285,205	$6,577	24.9	$353,714	$3
43	EAGLE	EAGLE	6,687	$47,436,169	$7,094	6,707	47,593,232	$7,096	19.4	$157,063	$3
44	ELBERT	ELIZABETH	2,469	$16,558,986	$6,708	2,471	16,585,985	$6,711	2.9	$26,999	$3
45	ELBERT	KIOWA	334	$3,045,924	$9,128	335	3,052,921	$9,121	1.0	$6,997	($6)
46	ELBERT	BIG SANDY	298	$2,822,442	$9,465	300	2,835,268	$9,448	1.9	$12,826	($17)
47	ELBERT	ELBERT	193	$2,200,937	$11,404	194	2,208,109	$11,388	0.9	$7,172	($16)
48	ELBERT	AGATE	50	$724,582	$14,492	50	724,904	$14,498	-	$322	$6
49	EL PASO	CALHAN	534	$4,125,245	$7,727	536	4,140,857	$7,727	2.0	$15,612	$0
50	EL PASO	HARRISON	10,951	$75,865,303	$6,928	10,998	76,204,693	$6,929	47.2	$339,390	$1
51	EL PASO	WIDEFIELD	8,733	$56,646,434	$6,487	8,748	56,761,340	$6,488	15.4	$114,907	$2
52	EL PASO	FOUNTAIN	7,756	$50,313,339	$6,487	7,783	50,504,785	$6,489	27.1	$191,445	$2
53	EL PASO	COLORADO SPRINGS	30,277	$202,944,837	$6,703	30,368	203,623,099	$6,705	90.6	$678,262	$2
54	EL PASO	CHEYENNE MOUNTAIN	4,853	$31,478,515	$6,487	4,853	31,485,358	$6,488	-	$6,843	$1
55	EL PASO	MANITOU SPRINGS	1,435	$9,919,929	$6,915	1,435	9,924,343	$6,918	-	$4,414	$3
56	EL PASO	ACADEMY	23,695	$153,634,211	$6,484	23,703	153,723,326	$6,485	8.3	$89,115	$1
57	EL PASO	ELLICOTT	925	$6,805,212	$7,360	931	6,847,108	$7,352	6.7	$41,897	($8)
58	EL PASO	PEYTON	616	$4,618,623	$7,500	618	4,633,419	$7,501	1.9	$14,796	$1
59	EL PASO	HANOVER	230	$2,497,266	$10,872	231	2,504,644	$10,843	1.3	$7,377	($29)
60	EL PASO	LEWIS-PALMER	5,984	$38,814,593	$6,487	5,988	38,851,673	$6,488	4.3	$37,080	$2
61	EL PASO	FALCON	18,432	$119,381,801	$6,477	18,446	119,521,795	$6,480	13.4	$139,994	$3
62	EL PASO	EDISON	193	$2,147,509	$11,110	194	2,151,879	$11,104	0.5	$4,370	($6)
63	EL PASO	MIAMI-YODER	286	$2,738,406	$9,592	287	2,748,679	$9,577	1.5	$10,274	($14)
64	FREMONT	CANON CITY	3,696	$23,977,020	$6,487	3,719	24,136,097	$6,489	23.1	$159,077	$2
65	FREMONT	FLORENCE	1,523	$10,129,885	$6,650	1,531	10,177,025	$6,649	7.1	$47,140	($0)
66	FREMONT	COTOPAXI	204	$2,217,456	$10,854	206	2,227,311	$10,823	1.5	$9,855	($31)
67	GARFIELD	ROARING FORK	5,733	$40,434,058	$7,053	5,755	40,607,313	$7,056	22.2	$173,255	$3
68	GARFIELD	RIFLE	4,694	$31,013,232	$6,607	4,708	31,116,638	$6,610	13.9	$103,406	$2
69	GARFIELD	PARACHUTE	1,022	$7,319,639	$7,164	1,031	7,378,486	$7,158	9.1	$58,847	($6)
70	GILPIN	GILPIN	374	$3,271,605	$8,741	375	3,276,336	$8,737	0.7	$4,731	($4)
71	GRAND	WEST GRAND	443	$3,572,718	$8,061	445	3,581,088	$8,042	2.1	$8,369	($19)
72	GRAND	EAST GRAND	1,202	$8,284,886	$6,894	1,206	8,315,966	$6,896	4.2	$31,080	$2
73	GUNNISON	GUNNISON	1,804	$12,280,431	$6,809	1,809	12,316,415	$6,810	5.0	$35,985	$1
74	HINSDALE	HINSDALE	74	$1,053,291	$14,292	75	1,065,102	$14,278	0.9	$11,811	($14)
75	HUERFANO	HUERFANO	503	$3,746,754	$7,443	508	3,782,085	$7,448	4.4	$35,331	$5
76	HUERFANO	LA VETA	201	$2,108,792	$10,518	201	2,113,823	$10,506	0.7	$5,031	($12)
77	JACKSON	NORTH PARK	198	$2,244,166	$11,317	199	2,252,042	$11,294	1.1	$7,876	($23)
78	JEFFERSON	JEFFERSON	80,776	$538,189,906	$6,663	80,954	539,610,333	$6,666	178.3	$1,420,427	$3
79	KIOWA	EADS	163	$1,821,198	$11,152	164	1,829,459	$11,135	1.0	$8,262	($18)
80	KIOWA	PLAINVIEW	73	$937,869	$12,830	74	943,827	$12,824	0.5	$5,958	($6)
81	KIT CARSON	ARRIBA-FLAGLER	163	$1,840,588	$11,271	164	1,846,662	$11,260	0.7	$6,074	($11)

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82	KIT CARSON	HI PLAINS	115	$1,371,532	$11,895	116	1,377,680	$11,887	0.6	$6,147	($9)
83	KIT CARSON	STRATTON	159	$1,796,615	$11,292	161	1,808,952	$11,264	1.5	$12,337	($29)
84	KIT CARSON	BETHUNE	127	$1,566,015	$12,370	127	1,572,072	$12,359	0.6	$6,057	($11)
85	KIT CARSON	BURLINGTON	732	$4,979,332	$6,807	735	5,001,251	$6,805	3.4	$21,919	($2)
86	LAKE	LAKE	1,040	$7,592,439	$7,300	1,048	7,648,373	$7,297	8.0	$55,933	($2)
87	LA PLATA	DURANGO	4,857	$32,625,425	$6,717	4,878	32,779,830	$6,720	20.8	$154,406	$3
88	LA PLATA	BAYFIELD	1,304	$9,170,732	$7,031	1,306	9,188,097	$7,033	2.1	$17,366	$2
89	LA PLATA	IGNACIO	738	$5,594,997	$7,577	743	5,626,660	$7,574	4.5	$31,663	($3)
90	LARIMER	POUDRE	28,760	$186,399,391	$6,481	28,800	186,704,648	$6,483	39.6	$305,257	$2
91	LARIMER	THOMPSON	15,338	$99,472,197	$6,486	15,367	99,689,106	$6,487	29.3	$216,909	$2
92	LARIMER	ESTES PARK	1,074	$7,719,864	$7,185	1,077	7,742,543	$7,188	2.8	$22,679	$2
93	LAS ANIMAS	TRINIDAD	1,207	$8,448,808	$7,001	1,218	8,523,519	$6,998	11.2	$74,711	($3)
94	LAS ANIMAS	PRIMERO	184	$2,053,512	$11,166	185	2,059,189	$11,155	0.7	$5,678	($12)
95	LAS ANIMAS	HOEHNE	355	$2,957,594	$8,322	357	2,964,132	$8,315	1.1	$6,537	($7)
96	LAS ANIMAS	AGUILAR	94	$1,182,111	$12,576	95	1,193,087	$12,559	1.0	$10,976	($17)
97	LAS ANIMAS	BRANSON	472	$3,012,395	$6,385	472	3,013,736	$6,388	-	$1,341	$3
98	LAS ANIMAS	KIM	50	$652,528	$13,051	50	652,818	$13,056	-	$290	$6
99	LINCOLN	GENOA-HUGO	163	$1,892,994	$11,613	164	1,897,683	$11,607	0.5	$4,690	($7)
100	LINCOLN	LIMON	466	$3,473,366	$7,460	468	3,489,216	$7,460	2.1	$15,850	$0
101	LINCOLN	KARVAL	100	$868,551	$8,660	101	871,287	$8,670	0.2	$2,737	$10
102	LOGAN	VALLEY	2,184	$14,320,152	$6,556	2,197	14,399,556	$6,554	12.9	$79,404	($2)
103	LOGAN	FRENCHMAN	191	$2,086,412	$10,901	193	2,095,170	$10,878	1.2	$8,758	($22)
104	LOGAN	BUFFALO	314	$2,762,842	$8,802	315	2,767,960	$8,798	0.7	$5,117	($3)
105	LOGAN	PLATEAU	182	$2,028,639	$11,140	183	2,032,354	$11,136	0.4	$3,715	($4)
106	MESA	DEBEQUE	132	$1,634,423	$12,363	134	1,647,049	$12,337	1.3	$12,626	($26)
107	MESA	PLATEAU VALLEY	439	$3,335,560	$7,591	441	3,343,009	$7,574	2.0	$7,449	($18)
108	MESA	MESA VALLEY	21,668	$140,556,415	$6,487	21,720	140,933,363	$6,489	52.0	$376,947	$2
109	MINERAL	CREEDE	83	$1,148,553	$13,805	84	1,156,061	$13,795	0.6	$7,508	($9)
110	MOFFAT	MOFFAT	2,121	$13,760,741	$6,487	2,134	13,844,995	$6,489	12.2	$84,253	$2
111	MONTEZUMA	MONTEZUMA	2,714	$17,797,062	$6,557	2,726	17,875,449	$6,558	11.8	$78,388	$0
112	MONTEZUMA	DOLORES	725	$5,219,651	$7,201	727	5,232,711	$7,202	1.7	$13,060	$1
113	MONTEZUMA	MANCOS	388	$3,196,573	$8,247	390	3,205,652	$8,230	1.9	$9,079	($17)
114	MONTROSE	MONTROSE	5,887	$39,895,123	$6,777	5,906	40,037,986	$6,779	19.0	$142,863	$2
115	MONTROSE	WEST END	268	$2,787,782	$10,387	271	2,798,248	$10,329	2.5	$10,466	($57)
116	MORGAN	BRUSH	1,509	$10,446,717	$6,922	1,515	10,489,248	$6,923	6.0	$42,531	$1
117	MORGAN	FT. MORGAN	2,959	$20,308,188	$6,863	2,975	20,416,499	$6,862	15.9	$108,312	($0)
118	MORGAN	WELDON	202	$2,240,149	$11,112	203	2,250,540	$11,081	1.5	$10,391	($31)
119	MORGAN	WIGGINS	501	$3,807,077	$7,593	504	3,828,460	$7,592	2.9	$21,384	($1)
120	OTERO	EAST OTERO	1,331	$9,492,327	$7,131	1,341	9,556,315	$7,127	9.7	$63,988	($4)
121	OTERO	ROCKY FORD	806	$6,025,413	$7,473	812	6,061,041	$7,464	5.7	$35,628	($9)
122	OTERO	MANZANOLA	143	$1,790,724	$12,496	143	1,791,521	$12,502	-	$797	$6
123	OTERO	FOWLER	409	$3,212,823	$7,850	411	3,220,677	$7,834	1.8	$7,854	($15)
124	OTERO	CHERAW	210	$2,243,321	$10,667	212	2,251,044	$10,643	1.2	$7,722	($24)
125	OTERO	SWINK	341	$2,929,522	$8,586	341	2,930,826	$8,590	-	$1,304	$4

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126	OURAY	OURAY	183	$2,295,762	$12,566	184	2,303,905	$12,549	0.9	$8,143	($17)
127	OURAY	RIDGWAY	321	$3,090,568	$9,616	322	3,094,805	$9,614	0.5	$4,237	($2)
128	PARK	PLATTE CANYON	1,002	$7,208,145	$7,195	1,004	7,226,009	$7,195	2.5	$17,864	($0)
129	PARK	PARK	540	$4,207,012	$7,791	545	4,243,685	$7,787	5.0	$36,673	($4)
130	PHILLIPS	HOLYOKE	579	$4,154,054	$7,171	582	4,173,204	$7,170	2.7	$19,150	($0)
131	PHILLIPS	HAXTUN	291	$2,515,093	$8,646	293	2,525,312	$8,634	1.6	$10,220	($12)
132	PITKIN	ASPEN	1,646	$14,555,275	$8,841	1,650	14,592,362	$8,843	3.7	$37,087	$3
133	PROWERS	GRANADA	217	$2,192,204	$10,116	217	2,194,674	$10,114	0.3	$2,470	($3)
134	PROWERS	LAMAR	1,556	$10,590,354	$6,808	1,567	10,659,999	$6,805	10.9	$69,645	($3)
135	PROWERS	HOLLY	276	$2,430,690	$8,823	278	2,441,621	$8,799	2.0	$10,931	($24)
136	PROWERS	WILEY	217	$2,184,157	$10,061	218	2,189,788	$10,045	0.9	$5,631	($16)
137	PUEBLO	PUEBLO CITY	16,976	$114,665,873	$6,755	17,103	115,522,569	$6,755	127.1	$856,695	($0)
138	PUEBLO	PUEBLO RURAL	8,926	$57,899,813	$6,487	8,945	58,042,952	$6,489	19.6	$143,139	$2
139	RIO BLANCO	MEEKER	644	$4,880,210	$7,574	647	4,880,210	$7,538	3.1	$0	($36)
140	RIO BLANCO	RANGELY	501	$3,567,694	$7,125	503	3,583,031	$7,126	2.1	$15,337	$1
141	RIO GRANDE	DEL NORTE	499	$3,745,335	$7,506	503	3,775,862	$7,501	4.4	$30,528	($5)
142	RIO GRANDE	MONTE VISTA	1,085	$7,556,600	$6,963	1,090	7,586,283	$6,962	4.3	$29,683	($0)
143	RIO GRANDE	SARGENT	457	$3,308,111	$7,247	459	3,317,519	$7,225	2.7	$9,409	($22)
144	ROUTT	HAYDEN	373	$3,321,784	$8,901	375	3,330,386	$8,888	1.5	$8,603	($13)
145	ROUTT	STEAMBOAT SPRINGS	2,380	$16,223,877	$6,817	2,383	16,251,758	$6,820	3.0	$27,882	$3
146	ROUTT	SOUTH ROUTT	370	$3,297,710	$8,922	372	3,308,314	$8,905	1.9	$10,604	($17)
147	SAGUACHE	MOUNTAIN VALLEY	121	$1,530,833	$12,631	122	1,542,596	$12,603	1.2	$11,763	($28)
148	SAGUACHE	MOFFAT	185	$2,308,380	$12,491	187	2,323,606	$12,452	1.8	$15,226	($39)
149	SAGUACHE	CENTER	633	$4,955,278	$7,823	639	4,988,610	$7,812	5.2	$33,332	($12)
150	SAN JUAN	SILVERTON	67	$963,257	$14,377	68	972,422	$14,364	0.7	$9,165	($13)
151	SAN MIGUEL	TELLURIDE	839	$7,719,271	$9,204	841	7,738,740	$9,205	2.0	$19,469	$1
152	SAN MIGUEL	NORWOOD	261	$2,700,769	$10,340	263	2,709,519	$10,291	2.1	$8,750	($49)
153	SEDGWICK	JULESBURG	913	$6,080,295	$6,658	915	6,095,832	$6,663	1.6	$15,537	$5
154	SEDGWICK	PLATTE VALLEY	120	$1,497,983	$12,483	121	1,511,027	$12,457	1.3	$13,043	($26)
155	SUMMIT	SUMMIT	3,089	$22,002,265	$7,124	3,099	22,082,503	$7,126	10.2	$80,238	$2
156	TELLER	CRIPPLE CREEK	352	$3,624,444	$10,303	355	3,640,197	$10,263	2.9	$15,753	($40)
157	TELLER	WOODLAND PARK	2,502	$16,425,555	$6,566	2,508	16,472,957	$6,568	6.4	$47,401	$2
158	WASHINGTON	AKRON	344	$2,948,271	$8,566	345	2,954,507	$8,559	1.0	$6,236	($7)
159	WASHINGTON	ARICKAREE	109	$1,402,052	$12,828	110	1,407,701	$12,821	0.5	$5,649	($7)
160	WASHINGTON	OTIS	191	$2,111,706	$11,050	193	2,125,062	$11,011	1.9	$13,356	($40)
161	WASHINGTON	LONE STAR	114	$1,467,372	$12,894	114	1,468,025	$12,900	-	$653	$6
162	WASHINGTON	WOODLIN	87	$1,131,821	$13,054	87	1,136,747	$13,051	0.4	$4,925	($3)
163	WELD	GILCREST	1,792	$12,154,001	$6,782	1,800	12,203,563	$6,782	7.4	$49,562	($0)
164	WELD	EATON	1,850	$12,167,708	$6,576	1,857	12,211,630	$6,577	6.4	$43,922	$1
165	WELD	KEENESBURG	2,202	$14,652,031	$6,654	2,211	14,709,341	$6,653	8.9	$57,310	($1)
166	WELD	WINDSOR	4,680	$30,361,464	$6,487	4,685	30,400,036	$6,489	4.8	$38,572	$2
167	WELD	JOHNSTOWN	3,451	$22,383,828	$6,487	3,460	22,451,306	$6,489	9.4	$67,478	$2
168	WELD	GREELEY	20,369	$137,157,704	$6,734	20,421	137,554,297	$6,736	52.4	$396,593	$2
169	WELD	PLATTE VALLEY	1,129	$9,214,254	$8,160	1,134	9,250,638	$8,157	4.9	$36,383	($3)

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170	WELD	FT. LUPTON	2,242	$15,609,494	$6,962	2,260	15,719,637	$6,956	17.7	$110,143	($6)
171	WELD	AULT-HIGHLAND	785	$5,704,641	$7,267	788	5,727,802	$7,265	3.4	$23,160	($2)
172	WELD	BRIGGSDALE	152	$2,156,201	$14,176	153	2,162,973	$14,156	0.7	$6,772	($21)
173	WELD	PRAIRIE	187	$2,430,965	$13,007	188	2,438,851	$12,980	1.0	$7,886	($27)
174	WELD	PAWNEE	83	$1,347,904	$16,181	84	1,353,063	$16,166	0.4	$5,159	($16)
175	YUMA	YUMA 1	770	$5,875,329	$7,633	773	5,897,616	$7,631	3.2	$22,287	($3)
176	YUMA	WRAY RD-2	675	$4,929,176	$7,302	677	4,946,353	$7,302	2.4	$17,177	($1)
177	YUMA	IDALIA RJ-3	153	$1,851,935	$12,144	154	1,862,666	$12,119	1.2	$10,731	($25)
178	YUMA	LIBERTY J-4	70	$985,196	$14,115	70	990,667	$14,112	0.4	$5,472	($2)
STATE		**TOTAL**	**842,637**	**$5,762,403,411**	**$6,839**	**845,136**	**$5,781,085,409**	**$6,840**	**2,500**	**$18,681,998**	**$2**