

Colorado Legislative Council Staff Fiscal Note

**STATE and LOCAL
REVISED FISCAL IMPACT**

(replaces fiscal note dated April 23, 2014)

Drafting Number: LLS 14-0590 **Date:** April 28, 2014
Prime Sponsor(s): Rep. Hamner; Buckner **Bill Status:** Senate Second Reading
 Sen. Kerr; Steadman **Fiscal Analyst:** Marc Carey (303-866-4102)

SHORT TITLE: FINANCING OF PUBLIC SCHOOLS

Fiscal Impact Summary*	FY 2014-2015	FY 2015-2016
State Revenue	<u>\$12,859</u>	<u>\$12,859</u>
<i>Revenue Change</i>		
Cash Funds	\$12,859	\$12,859
<i>State Transfer</i>		
State Education Fund	(24,800)	(24,800)
Cash Funds	24,800	24,800
State Expenditures	<u>\$60,024,533</u>	<u>\$100,467,848</u>
General Fund	68,084	62,911
Cash Funds	59,931,599	100,378,841
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) \$59,931,599 State Education 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.

This fiscal note was revised to reflect amendments adopted in the Senate Appropriations Committee on April 25th, 2014, that:

- Removed the General Fund transfer to the State Education Fund;
- Appropriated \$298,000 for an early childhood tracking system; and
- Adjusted total program to include \$10.0 million to pay for the adjustment of the full day kindergarten factor from 0.58 to 0.60.

Summary of Legislation

This bill, **as amended by the Senate Appropriations Committee**, changes the "Public School Finance Act of 1994" by modifying the funding for K-12 public schools in FY 2014-15. The amended 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, adjusts the calculation of the negative factor for the cost of these increased slots;
- for FY 2014-15 and thereafter, increases the full-day kindergarten factor from 0.58 to 0.60; 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; and
- annually transfers \$24,800 from the State Education Fund to the Colorado Teacher of the Year Fund.

Finally, the amended bill 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 amended 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 amended 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.

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 (Without passage of HB 14-1292). Section 3 of House Bill 14-1298 increases total program funding in FY 2014-15 by \$27.1 million to account for increases in the funded pupil count that result from the funding of the 5,000 additional CPP slots and the full day kindergarten factor increase. As a result, the bill sets total program funding for FY 2014-15 at \$5.790 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.

The \$5.790 billion in total program funding represents an estimated increase of \$262.6 million in FY 2014-15 compared with actual funding levels for FY 2013-14, and an estimated increase of \$27.1 million in FY 2014-15 relative to current law. State expenditures for school finance will increase by \$27.0 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, Section 3 of 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 may not exceed the difference between the calculated statewide total program and actual total program for FY 2014-15, which totals \$1,048,150,115, based on the provisions of this bill. This constant negative factor amount would increase state funding for total program by about \$69 million in FY 2015-16, relative to current law.

Total Program Funding (With passage of HB 14-1292). Section 4 of HB 14-1298 contains an alternative specification for both total program funding and the value of the negative factor in FY 2014-15 and FY 2015-16, contingent on passage of HB14-1292. In particular, total

program funding in FY 2014-15 would be set at \$5.943 billion, representing an increase of \$181.0 million relative to current law. In FY 2015-16, the value of the negative factor would be capped at \$894.3 million, which would increase state funding for total program by about \$223.3 million 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.

Full Day Kindergarten. The amended bill increases the funding factor for full day kindergarten from 0.58 to 0.60. This is expected to increase total program funding and state aid by \$10.0 million, and this money is included as an adjustment to the targeted negative factor to pay for this increase.

Minimum Funding for Charter Schools. The amended 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.

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 \$30.5 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, \$30 million is appropriated for the program equaling about \$833 per pupil to the first group of students and \$92 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, note that the amended bill provides the additional \$30 million in ELL funding outside of the existing categorical program funded through the Long Bill.

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 15,644 new pupils. Total program funding is thus increased from \$5.527 billion to \$5.790 billion. Of this amount, the state's share is increased from \$3.588 billion to \$3.810 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.	846,477	\$6,840	\$5,789,546,867	\$3,809,502,771	\$1,980,044,096
Percent change	1.88%	2.83%	4.75%	6.17%	2.13%
Increase	15,644	\$188	\$262,613,118	\$221,402,511	\$41,210,606

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 takes effect upon signature of the Governor, or upon becoming law without his signature. Section 3 of the bill becomes effective if HB 14-1292 does not become law. Section 4 of the bill becomes effective if HB 14-1292 is approved by the legislature and Governor.

State Appropriations

For FY 2014-15, the amended 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 amended 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 \$27,016,764 appropriation from the State Education 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 \$30 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.

State and Local Government Contacts

Education
Legislative Council Staff

Human Services
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	8,629	\$59,120,070	\$6,851	46.3	\$326,509	\$1
2	ADAMS	ADAMS 12 FIVE STAR	43,334	\$288,596,764	\$6,660	43,462	\$289,566,906	\$6,663	128.5	\$970,142	\$3
3	ADAMS	COMMERCE CITY	7,955	\$57,440,483	\$7,221	8,044	\$58,037,256	\$7,215	89.6	\$596,773	(\$6)
4	ADAMS	BRIGHTON	17,250	\$113,695,075	\$6,591	17,340	\$114,330,401	\$6,593	90.7	\$635,326	\$2
5	ADAMS	BENNETT	985	\$7,033,644	\$7,141	988	\$7,057,143	\$7,140	3.5	\$23,499	(\$2)
6	ADAMS	STRASBURG	1,023	\$7,119,288	\$6,961	1,026	\$7,143,201	\$6,959	3.7	\$23,913	(\$2)
7	ADAMS	WESTMINSTER	10,381	\$73,740,635	\$7,103	10,491	\$74,475,771	\$7,099	109.8	\$735,136	(\$4)
8	ALAMOSA	ALAMOSA	2,080	\$13,951,419	\$6,706	2,102	\$14,075,996	\$6,696	21.7	\$124,577	(\$10)
9	ALAMOSA	SANGRE DE CRISTO	315	\$2,782,397	\$8,844	316	\$2,793,219	\$8,828	1.8	\$10,822	(\$16)
10	ARAPAHOE	ENGLEWOOD	2,702	\$19,053,043	\$7,053	2,723	\$19,198,727	\$7,051	21.5	\$145,683	(\$2)
11	ARAPAHOE	SHERIDAN	1,462	\$11,658,948	\$7,973	1,476	\$11,748,895	\$7,963	13.2	\$89,947	(\$10)
12	ARAPAHOE	CHERRY CREEK	51,768	\$350,160,916	\$6,764	51,889	\$351,143,142	\$6,767	121.9	\$982,226	\$3
13	ARAPAHOE	LITTLETON	14,836	\$97,628,608	\$6,581	14,879	\$97,955,342	\$6,584	43.0	\$326,733	\$3
14	ARAPAHOE	DEER TRAIL	162	\$2,059,404	\$12,712	163	\$2,066,106	\$12,699	0.7	\$6,702	(\$13)
15	ARAPAHOE	AURORA	39,228	\$279,114,847	\$7,115	39,486	\$280,933,778	\$7,115	258.1	\$1,818,931	(\$0)
16	ARAPAHOE	BYERS	571	\$4,257,921	\$7,452	573	\$4,273,345	\$7,454	1.9	\$15,424	\$2
17	ARCHULETA	ARCHULETA	1,370	\$9,473,710	\$6,916	1,378	\$9,528,808	\$6,915	8.1	\$55,097	(\$1)
18	BACA	WALSH	137	\$1,625,103	\$11,853	138	\$1,636,878	\$11,827	1.3	\$11,775	(\$26)
19	BACA	PRITCHETT	53	\$732,042	\$13,709	54	\$735,993	\$13,706	0.3	\$3,951	(\$3)
20	BACA	SPRINGFIELD	266	\$2,463,640	\$9,258	268	\$2,471,498	\$9,208	2.3	\$7,858	(\$50)
21	BACA	VILAS	124	\$1,157,293	\$9,303	125	\$1,162,007	\$9,311	0.4	\$4,714	\$8
22	BACA	CAMPO	50	\$684,600	\$13,692	50	\$684,949	\$13,699	-	\$349	\$7
23	BENT	LAS ANIMAS	485	\$3,545,485	\$7,306	491	\$3,589,712	\$7,310	5.8	\$44,227	\$4
24	BENT	MCCLAVE	257	\$2,386,111	\$9,270	259	\$2,392,217	\$9,236	1.6	\$6,106	(\$34)
25	BOULDER	ST VRAIN	28,778	\$193,281,136	\$6,716	28,862	\$193,925,524	\$6,719	83.9	\$644,387	\$3
26	BOULDER	BOULDER	29,490	\$198,817,984	\$6,742	29,566	\$199,429,003	\$6,745	76.5	\$611,019	\$3
27	CHAFFEE	BUENA VISTA	916	\$6,442,282	\$7,032	919	\$6,461,887	\$7,032	2.8	\$19,605	(\$0)
28	CHAFFEE	SALIDA	1,107	\$7,508,408	\$6,782	1,115	\$7,559,535	\$6,782	7.6	\$51,127	(\$0)
29	CHEYENNE	KIT CARSON	110	\$1,344,404	\$12,244	110	\$1,346,023	\$12,248	0.1	\$1,619	\$4
30	CHEYENNE	CHEYENNE	168	\$1,943,745	\$11,598	169	\$1,953,443	\$11,573	1.2	\$9,698	(\$25)
31	CLEAR CREEK	CLEAR CREEK	869	\$7,448,414	\$8,569	874	\$7,484,097	\$8,560	5.1	\$35,684	(\$9)

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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
32	CONEJOS	NORTH CONEJOS	1,016	\$6,852,688	\$6,743	1,024	\$6,896,751	\$6,734	7.9	\$44,064	(\$9)
33	CONEJOS	SANFORD	380	\$3,054,815	\$8,037	383	\$3,067,071	\$8,012	2.7	\$12,256	(\$25)
34	CONEJOS	SOUTH CONEJOS	219	\$2,336,603	\$10,694	220	\$2,344,668	\$10,662	1.4	\$8,066	(\$31)
35	COSTILLA	CENTENNIAL	210	\$2,275,100	\$10,839	212	\$2,288,191	\$10,783	2.3	\$13,091	(\$56)
36	COSTILLA	SIERRA GRANDE	262	\$2,539,378	\$9,678	265	\$2,547,965	\$9,619	2.5	\$8,588	(\$59)
37	CROWLEY	CROWLEY	465	\$3,474,783	\$7,468	469	\$3,505,765	\$7,472	3.9	\$30,982	\$4
38	CUSTER	WESTCLIFFE	390	\$3,185,216	\$8,169	392	\$3,195,414	\$8,149	2.2	\$10,198	(\$20)
39	DELTA	DELTA	4,894	\$31,902,566	\$6,518	4,926	\$32,116,224	\$6,520	31.6	\$213,658	\$2
40	DENVER	DENVER	83,318	\$600,585,938	\$7,208	83,988	\$605,251,566	\$7,206	670.1	\$4,665,628	(\$2)
41	DOLORES	DOLORES	265	\$2,561,477	\$9,651	267	\$2,568,575	\$9,613	1.8	\$7,098	(\$38)
42	DOUGLAS	DOUGLAS	64,028	\$420,931,491	\$6,574	64,145	\$421,909,221	\$6,577	117.2	\$977,730	\$3
43	EAGLE	EAGLE	6,687	\$47,436,169	\$7,094	6,718	\$47,671,322	\$7,096	30.9	\$235,153	\$2
44	ELBERT	ELIZABETH	2,469	\$16,558,986	\$6,708	2,474	\$16,603,781	\$6,711	5.7	\$44,796	\$3
45	ELBERT	KIOWA	334	\$3,045,924	\$9,128	335	\$3,055,018	\$9,117	1.4	\$9,094	(\$11)
46	ELBERT	BIG SANDY	298	\$2,822,442	\$9,465	301	\$2,837,645	\$9,443	2.3	\$15,203	(\$22)
47	ELBERT	ELBERT	193	\$2,200,937	\$11,404	194	\$2,209,494	\$11,383	1.1	\$8,557	(\$21)
48	ELBERT	AGATE	50	\$724,582	\$14,492	50	\$724,951	\$14,499	-	\$370	\$7
49	EL PASO	CALHAN	534	\$4,125,245	\$7,727	537	\$4,146,738	\$7,725	2.9	\$21,494	(\$2)
50	EL PASO	HARRISON	10,951	\$75,865,303	\$6,928	11,021	\$76,345,567	\$6,927	70.0	\$480,263	(\$0)
51	EL PASO	WIDEFIELD	8,733	\$56,646,434	\$6,487	8,763	\$56,852,603	\$6,488	30.2	\$206,169	\$1
52	EL PASO	FOUNTAIN	7,756	\$50,313,339	\$6,487	7,802	\$50,619,559	\$6,488	45.8	\$306,220	\$1
53	EL PASO	COLORADO SPRINGS	30,277	\$202,944,837	\$6,703	30,422	\$203,963,158	\$6,704	144.7	\$1,018,321	\$2
54	EL PASO	CHEYENNE MOUNTAIN	4,853	\$31,478,515	\$6,487	4,859	\$31,528,305	\$6,488	6.8	\$49,790	\$1
55	EL PASO	MANITOU SPRINGS	1,435	\$9,919,929	\$6,915	1,436	\$9,935,043	\$6,919	1.5	\$15,114	\$3
56	EL PASO	ACADEMY	23,695	\$153,634,211	\$6,484	23,735	\$153,919,444	\$6,485	39.6	\$285,233	\$1
57	EL PASO	ELLICOTT	925	\$6,805,212	\$7,360	933	\$6,854,354	\$7,349	8.1	\$49,142	(\$11)
58	EL PASO	PEYTON	616	\$4,618,623	\$7,500	618	\$4,637,384	\$7,500	2.5	\$18,762	\$0
59	EL PASO	HANOVER	230	\$2,497,266	\$10,872	231	\$2,505,932	\$10,834	1.6	\$8,666	(\$38)
60	EL PASO	LEWIS-PALMER	5,984	\$38,814,593	\$6,487	5,996	\$38,900,092	\$6,488	12.1	\$85,499	\$1
61	EL PASO	FALCON	18,432	\$119,381,801	\$6,477	18,467	\$119,663,110	\$6,480	34.9	\$281,309	\$3
62	EL PASO	EDISON	193	\$2,147,509	\$11,110	194	\$2,152,572	\$11,101	0.6	\$5,063	(\$8)
63	EL PASO	MIAMI-YODER	286	\$2,738,406	\$9,592	287	\$2,751,126	\$9,572	1.9	\$12,721	(\$19)
64	FREMONT	CANON CITY	3,696	\$23,977,020	\$6,487	3,725	\$24,168,197	\$6,488	28.8	\$191,177	\$1
65	FREMONT	FLORENCE	1,523	\$10,129,885	\$6,650	1,533	\$10,190,188	\$6,648	9.4	\$60,303	(\$1)
66	FREMONT	COTOPAXI	204	\$2,217,456	\$10,854	206	\$2,228,839	\$10,814	1.8	\$11,383	(\$40)
67	GARFIELD	ROARING FORK	5,733	\$40,434,058	\$7,053	5,765	\$40,669,569	\$7,055	31.6	\$235,511	\$2

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68	GARFIELD	RIFLE	4,694	\$31,013,232	\$6,607	4,715	\$31,165,238	\$6,609	21.6	\$152,005	\$2
69	GARFIELD	PARACHUTE	1,022	\$7,319,639	\$7,164	1,032	\$7,386,444	\$7,156	10.5	\$66,806	(\$8)
70	GILPIN	GILPIN	374	\$3,271,605	\$8,741	376	\$3,280,194	\$8,729	1.5	\$8,589	(\$12)
71	GRAND	WEST GRAND	443	\$3,572,718	\$8,061	446	\$3,583,185	\$8,034	2.8	\$10,467	(\$27)
72	GRAND	EAST GRAND	1,202	\$8,284,886	\$6,894	1,208	\$8,328,538	\$6,895	6.2	\$43,651	\$1
73	GUNNISON	GUNNISON	1,804	\$12,280,431	\$6,809	1,812	\$12,336,017	\$6,808	8.3	\$55,587	(\$1)
74	HINSDALE	HINSDALE	74	\$1,053,291	\$14,292	75	\$1,066,091	\$14,272	1.0	\$12,800	(\$20)
75	HUERFANO	HUERFANO	503	\$3,746,754	\$7,443	509	\$3,787,447	\$7,447	5.2	\$40,692	\$4
76	HUERFANO	LA VETA	201	\$2,108,792	\$10,518	201	\$2,114,920	\$10,501	0.9	\$6,128	(\$17)
77	JACKSON	NORTH PARK	198	\$2,244,166	\$11,317	200	\$2,253,876	\$11,286	1.4	\$9,709	(\$31)
78	JEFFERSON	JEFFERSON	80,776	\$538,189,906	\$6,663	81,073	\$540,385,303	\$6,665	297.7	\$2,195,397	\$3
79	KIOWA	EADS	163	\$1,821,198	\$11,152	165	\$1,830,777	\$11,129	1.2	\$9,579	(\$23)
80	KIOWA	PLAINVIEW	73	\$937,869	\$12,830	74	\$944,856	\$12,820	0.6	\$6,987	(\$10)
81	KIT CARSON	ARRIBA-FLAGLER	163	\$1,840,588	\$11,271	164	\$1,848,848	\$11,253	1.0	\$8,260	(\$18)
82	KIT CARSON	HI PLAINS	115	\$1,371,532	\$11,895	116	\$1,378,577	\$11,884	0.7	\$7,045	(\$11)
83	KIT CARSON	STRATTON	159	\$1,796,615	\$11,292	161	\$1,811,023	\$11,256	1.8	\$14,409	(\$37)
84	KIT CARSON	BETHUNE	127	\$1,566,015	\$12,370	127	\$1,572,903	\$12,356	0.7	\$6,888	(\$14)
85	KIT CARSON	BURLINGTON	732	\$4,979,332	\$6,807	736	\$5,007,598	\$6,803	4.6	\$28,266	(\$4)
86	LAKE	LAKE	1,040	\$7,592,439	\$7,300	1,050	\$7,659,695	\$7,295	9.9	\$67,255	(\$5)
87	LA PLATA	DURANGO	4,857	\$32,625,425	\$6,717	4,886	\$32,830,497	\$6,719	28.8	\$205,072	\$2
88	LA PLATA	BAYFIELD	1,304	\$9,170,732	\$7,031	1,309	\$9,202,806	\$7,033	4.3	\$32,074	\$1
89	LA PLATA	IGNACIO	738	\$5,594,997	\$7,577	744	\$5,634,109	\$7,572	5.7	\$39,111	(\$5)
90	LARIMER	POUDRE	28,760	\$186,399,391	\$6,481	28,846	\$186,989,757	\$6,482	85.6	\$590,366	\$1
91	LARIMER	THOMPSON	15,338	\$99,472,197	\$6,486	15,391	\$99,834,815	\$6,487	53.1	\$362,618	\$1
92	LARIMER	ESTES PARK	1,074	\$7,719,864	\$7,185	1,079	\$7,751,502	\$7,187	4.2	\$31,638	\$1
93	LAS ANIMAS	TRINIDAD	1,207	\$8,448,808	\$7,001	1,220	\$8,534,542	\$6,996	13.2	\$85,733	(\$5)
94	LAS ANIMAS	PRIMERO	184	\$2,053,512	\$11,166	185	\$2,060,569	\$11,150	0.9	\$7,057	(\$16)
95	LAS ANIMAS	HOEHNE	355	\$2,957,594	\$8,322	357	\$2,966,307	\$8,309	1.6	\$8,713	(\$13)
96	LAS ANIMAS	AGUILAR	94	\$1,182,111	\$12,576	95	\$1,194,956	\$12,552	1.2	\$12,845	(\$24)
97	LAS ANIMAS	BRANSON	472	\$3,012,395	\$6,385	472	\$3,017,140	\$6,388	0.5	\$4,745	\$3
98	LAS ANIMAS	KIM	50	\$652,528	\$13,051	50	\$652,861	\$13,057	-	\$333	\$7
99	LINCOLN	GENOA-HUGO	163	\$1,892,994	\$11,613	164	\$1,900,702	\$11,597	0.9	\$7,708	(\$17)
100	LINCOLN	LIMON	466	\$3,473,366	\$7,460	469	\$3,494,228	\$7,458	2.9	\$20,862	(\$2)
101	LINCOLN	KARVAL	100	\$868,551	\$8,660	101	\$872,417	\$8,672	0.3	\$3,866	\$13
102	LOGAN	VALLEY	2,184	\$14,320,152	\$6,556	2,200	\$14,414,580	\$6,552	15.9	\$94,427	(\$4)
103	LOGAN	FRENCHMAN	191	\$2,086,412	\$10,901	193	\$2,097,029	\$10,871	1.5	\$10,617	(\$30)

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104	LOGAN	BUFFALO	314	\$2,762,842	\$8,802	315	\$2,770,173	\$8,794	1.1	\$7,330	(\$7)
105	LOGAN	PLATEAU	182	\$2,028,639	\$11,140	183	\$2,033,835	\$11,132	0.6	\$5,196	(\$8)
106	MESA	DEBEQUE	132	\$1,634,423	\$12,363	134	\$1,649,533	\$12,328	1.6	\$15,110	(\$35)
107	MESA	PLATEAU VALLEY	439	\$3,335,560	\$7,591	442	\$3,344,471	\$7,570	2.4	\$8,910	(\$21)
108	MESA	MESA VALLEY	21,668	\$140,556,415	\$6,487	21,756	\$141,150,140	\$6,488	87.6	\$593,725	\$1
109	MINERAL	CREEDE	83	\$1,148,553	\$13,805	84	\$1,155,955	\$13,794	0.6	\$7,402	(\$11)
110	MOFFAT	MOFFAT	2,121	\$13,760,741	\$6,487	2,137	\$13,864,435	\$6,488	15.6	\$103,694	\$1
111	MONTEZUMA	MONTEZUMA	2,714	\$17,797,062	\$6,557	2,731	\$17,901,778	\$6,556	16.5	\$104,717	(\$1)
112	MONTEZUMA	DOLORES	725	\$5,219,651	\$7,201	728	\$5,238,892	\$7,200	2.7	\$19,241	(\$0)
113	MONTEZUMA	MANCOS	388	\$3,196,573	\$8,247	390	\$3,208,369	\$8,222	2.6	\$11,796	(\$25)
114	MONTROSE	MONTROSE	5,887	\$39,895,123	\$6,777	5,914	\$40,089,105	\$6,778	27.0	\$193,982	\$2
115	MONTROSE	WEST END	268	\$2,787,782	\$10,387	271	\$2,799,651	\$10,319	2.9	\$11,869	(\$67)
116	MORGAN	BRUSH	1,509	\$10,446,717	\$6,922	1,517	\$10,501,793	\$6,922	8.1	\$55,075	(\$1)
117	MORGAN	FT. MORGAN	2,959	\$20,308,188	\$6,863	2,980	\$20,442,309	\$6,861	20.5	\$134,122	(\$2)
118	MORGAN	WELDON	202	\$2,240,149	\$11,112	203	\$2,251,726	\$11,076	1.7	\$11,577	(\$36)
119	MORGAN	WIGGINS	501	\$3,807,077	\$7,593	505	\$3,834,162	\$7,589	3.8	\$27,086	(\$3)
120	OTERO	EAST OTERO	1,331	\$9,492,327	\$7,131	1,343	\$9,567,981	\$7,125	11.8	\$75,654	(\$6)
121	OTERO	ROCKY FORD	806	\$6,025,413	\$7,473	813	\$6,067,723	\$7,461	7.0	\$42,310	(\$12)
122	OTERO	MANZANOLA	143	\$1,790,724	\$12,496	144	\$1,793,274	\$12,497	0.2	\$2,550	\$0
123	OTERO	FOWLER	409	\$3,212,823	\$7,850	412	\$3,222,781	\$7,828	2.4	\$9,958	(\$22)
124	OTERO	CHERAW	210	\$2,243,321	\$10,667	212	\$2,253,211	\$10,633	1.6	\$9,889	(\$34)
125	OTERO	SWINK	341	\$2,929,522	\$8,586	342	\$2,933,082	\$8,586	0.4	\$3,560	\$0
126	OURAY	OURAY	183	\$2,295,762	\$12,566	184	\$2,305,340	\$12,543	1.1	\$9,578	(\$23)
127	OURAY	RIDGWAY	321	\$3,090,568	\$9,616	322	\$3,097,412	\$9,610	0.9	\$6,844	(\$6)
128	PARK	PLATTE CANYON	1,002	\$7,208,145	\$7,195	1,006	\$7,235,559	\$7,192	4.2	\$27,414	(\$3)
129	PARK	PARK	540	\$4,207,012	\$7,791	546	\$4,249,803	\$7,784	6.0	\$42,791	(\$7)
130	PHILLIPS	HOLYOKE	579	\$4,154,054	\$7,171	583	\$4,179,259	\$7,169	3.7	\$25,205	(\$2)
131	PHILLIPS	HAXTUN	291	\$2,515,093	\$8,646	293	\$2,528,070	\$8,628	2.1	\$12,977	(\$18)
132	PITKIN	ASPEN	1,646	\$14,555,275	\$8,841	1,652	\$14,611,986	\$8,843	6.0	\$56,711	\$2
133	PROWERS	GRANADA	217	\$2,192,204	\$10,116	217	\$2,196,351	\$10,107	0.6	\$4,148	(\$9)
134	PROWERS	LAMAR	1,556	\$10,590,354	\$6,808	1,569	\$10,673,638	\$6,803	13.4	\$83,285	(\$5)
135	PROWERS	HOLLY	276	\$2,430,690	\$8,823	278	\$2,444,222	\$8,792	2.5	\$13,532	(\$31)
136	PROWERS	WILEY	217	\$2,184,157	\$10,061	218	\$2,191,229	\$10,038	1.2	\$7,072	(\$23)
137	PUEBLO	PUEBLO CITY	16,976	\$114,665,873	\$6,755	17,134	\$115,702,094	\$6,753	158.4	\$1,036,221	(\$2)
138	PUEBLO	PUEBLO RURAL	8,926	\$57,899,813	\$6,487	8,958	\$58,119,810	\$6,488	32.3	\$219,997	\$1
139	RIO BLANCO	MEEKER	644	\$4,880,210	\$7,574	648	\$4,880,210	\$7,527	4.1	\$0	(\$48)

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140	RIO BLANCO	RANGELY	501	\$3,567,694	\$7,125	504	\$3,589,931	\$7,124	3.2	\$22,236	(\$1)
141	RIO GRANDE	DEL NORTE	499	\$3,745,335	\$7,506	504	\$3,779,649	\$7,498	5.1	\$34,314	(\$8)
142	RIO GRANDE	MONTE VISTA	1,085	\$7,556,600	\$6,963	1,091	\$7,595,039	\$6,961	5.8	\$38,439	(\$2)
143	RIO GRANDE	SARGENT	457	\$3,308,111	\$7,247	460	\$3,321,232	\$7,223	3.3	\$13,121	(\$23)
144	ROUTT	HAYDEN	373	\$3,321,784	\$8,901	375	\$3,333,155	\$8,881	2.1	\$11,371	(\$20)
145	ROUTT	STEAMBOAT SPRINGS	2,380	\$16,223,877	\$6,817	2,386	\$16,272,876	\$6,820	6.3	\$49,000	\$3
146	ROUTT	SOUTH ROUTT	370	\$3,297,710	\$8,922	372	\$3,311,453	\$8,897	2.6	\$13,744	(\$25)
147	SAGUACHE	MOUNTAIN VALLEY	121	\$1,530,833	\$12,631	123	\$1,543,289	\$12,598	1.3	\$12,456	(\$32)
148	SAGUACHE	MOFFAT	185	\$2,308,380	\$12,491	187	\$2,324,876	\$12,446	2.0	\$16,496	(\$45)
149	SAGUACHE	CENTER	633	\$4,955,278	\$7,823	640	\$4,995,322	\$7,808	6.4	\$40,045	(\$16)
150	SAN JUAN	SILVERTON	67	\$963,257	\$14,377	68	\$973,524	\$14,359	0.8	\$10,267	(\$18)
151	SAN MIGUEL	TELLURIDE	839	\$7,719,271	\$9,204	842	\$7,748,509	\$9,203	3.3	\$29,239	(\$1)
152	SAN MIGUEL	NORWOOD	261	\$2,700,769	\$10,340	264	\$2,710,928	\$10,280	2.5	\$10,159	(\$60)
153	SEDGWICK	JULESBURG	913	\$6,080,295	\$6,658	915	\$6,099,017	\$6,663	2.0	\$18,722	\$6
154	SEDGWICK	PLATTE VALLEY	120	\$1,497,983	\$12,483	122	\$1,512,689	\$12,450	1.5	\$14,706	(\$33)
155	SUMMIT	SUMMIT	3,089	\$22,002,265	\$7,124	3,105	\$22,121,973	\$7,125	16.3	\$119,707	\$1
156	TELLER	CRIPPLE CREEK	352	\$3,624,444	\$10,303	355	\$3,643,348	\$10,254	3.5	\$18,904	(\$48)
157	TELLER	WOODLAND PARK	2,502	\$16,425,555	\$6,566	2,511	\$16,491,097	\$6,568	9.5	\$65,542	\$1
158	WASHINGTON	AKRON	344	\$2,948,271	\$8,566	346	\$2,956,636	\$8,555	1.4	\$8,365	(\$10)
159	WASHINGTON	ARICKAREE	109	\$1,402,052	\$12,828	110	\$1,408,627	\$12,817	0.6	\$6,576	(\$10)
160	WASHINGTON	OTIS	191	\$2,111,706	\$11,050	193	\$2,127,413	\$11,000	2.3	\$15,707	(\$50)
161	WASHINGTON	LONE STAR	114	\$1,467,372	\$12,894	114	\$1,469,159	\$12,899	0.1	\$1,787	\$4
162	WASHINGTON	WOODLIN	87	\$1,131,821	\$13,054	87	\$1,137,769	\$13,048	0.5	\$5,948	(\$7)
163	WELD	GILCREST	1,792	\$12,154,001	\$6,782	1,802	\$12,218,931	\$6,780	10.2	\$64,930	(\$2)
164	WELD	EATON	1,850	\$12,167,708	\$6,576	1,860	\$12,227,612	\$6,575	9.3	\$59,904	(\$1)
165	WELD	KEENESBURG	2,202	\$14,652,031	\$6,654	2,215	\$14,730,512	\$6,651	12.7	\$78,481	(\$3)
166	WELD	WINDSOR	4,680	\$30,361,464	\$6,487	4,693	\$30,446,738	\$6,488	12.3	\$85,274	\$1
167	WELD	JOHNSTOWN	3,451	\$22,383,828	\$6,487	3,466	\$22,487,778	\$6,488	15.4	\$103,950	\$1
168	WELD	GREELEY	20,369	\$137,157,704	\$6,734	20,456	\$137,770,873	\$6,735	87.3	\$613,169	\$1
169	WELD	PLATTE VALLEY	1,129	\$9,214,254	\$8,160	1,136	\$9,261,553	\$8,156	6.4	\$47,298	(\$4)
170	WELD	FT. LUPTON	2,242	\$15,609,494	\$6,962	2,264	\$15,738,106	\$6,953	21.3	\$128,611	(\$9)
171	WELD	AULT-HIGHLAND	785	\$5,704,641	\$7,267	789	\$5,733,631	\$7,263	4.4	\$28,990	(\$4)

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172	WELD	BRIGGS DALE	152	\$2,156,201	\$14,176	153	\$2,165,043	\$14,151	0.9	\$8,842	(\$26)
173	WELD	PRAIRIE	187	\$2,430,965	\$13,007	188	\$2,440,297	\$12,973	1.2	\$9,332	(\$33)
174	WELD	PAWNEE	83	\$1,347,904	\$16,181	84	\$1,354,537	\$16,164	0.5	\$6,633	(\$17)
175	YUMA	YUMA 1	770	\$5,875,329	\$7,633	774	\$5,905,654	\$7,628	4.5	\$30,325	(\$5)
176	YUMA	WRAY RD-2	675	\$4,929,176	\$7,302	679	\$4,954,033	\$7,299	3.7	\$24,857	(\$3)
177	YUMA	IDALIA RJ-3	153	\$1,851,935	\$12,144	154	\$1,865,004	\$12,110	1.5	\$13,069	(\$33)
178	YUMA	LIBERTY J-4	70	\$985,196	\$14,115	70	\$993,072	\$14,106	0.6	\$7,876	(\$8)
STATE	TOTAL		842,637	\$5,762,403,411	\$6,839	846,477	\$5,789,546,867	\$6,840	3,841	\$27,143,456	\$1