



TAXPAYER REPORT

Vol. XLIX, No. 2
July, 2002

**Teacher's Salaries in Colorado:
Reasons, Consequences, and Alternatives for Below Average
Compensation**

By:

**Elisabetta Basilico, University of Denver
Pietro Broggin, University of Denver
Irene Eder, University of Denver
Kathryn Truax, University of Denver**

**Faculty Advisor:
Dr. Maclyn Clouse, University of Denver**

CPEC Center for Tax Policy Director's Note

We are pleased to present this latest in the series of reports initiated by CPEC, Center for Tax Policy, and undertaken by graduating MBA students in the Integrative Challenge course at the University of Denver's Daniels College of Business. This ambitious report is the result of only 10 weeks of work. In that short period, the research team collected data, performed statistical analysis, surveyed representative districts in the state, and compiled best practices from around the nation. This report will certainly not end the conversation about the state of teacher's compensation in Colorado. Instead, we hope it will add some provocative insights and spark further conversation.

This report began as a general conversation about the state of teacher's compensation in our state. In 10 short weeks, the research team worked at refining the research question and providing direction to an otherwise enormous topic of study. The report that follows is the result of that hard work. Special thanks goes to the school officials who invested the time to provide background information and survey responses on a very timely basis. Finally, the research team should be recognized for completing a difficult task.

Elisabetta Basilico has an undergraduate degree in Economics and Finance from Bocconi University, Milan, Italy. She worked for two years in the Financial Market industry in Italy and the United States. Currently, Elisabetta is an MBA-Master of Finance student at the University of Denver, Daniels College of Business. Her strengths for this project were analytical analysis and organizational structure.

Pietro Broggin attended Cattaneo University in Castellanza, Italy studying Business Administration. During college, Pietro served in the Italian Army for seven years in the mountain patrol. He is studying for his MBA at the University of Denver, Daniels College of Business. Pietro contributed expertise in data analysis and problem solving.

Irene Eder has a teaching certificate for kindergarten from Austria. She received a Bachelor of Science in Psychology at the University of Denver and has continued her education studying for a Master of Business Administration with a customized concentration in Statistics. Irene provided strong statistical analysis and insight into the educational aspect.

Kathryn Truax received her undergraduate degree in Sports Medicine at Montana State University. She has worked in the accounting field developing integrated accounting processes. Her current education pursuit is to attain her Masters in Business Administration specializing in Finance. Strengths Kathryn provided to the group were financial analysis and communications.

Faculty Advisor **Dr. Maclyn Clouse** is a Professor of Finance and the Director of the Reiman School of Finance at the University of Denver. He has a BA in Mathematics and Economics from Willamette University and an MBA in Operations and Systems analysis and a PhD in Finance from the University of Washington. He has been at the University of Denver since 1977 and teaches primarily in the area of corporate finance.

Executive Summary

Colorado's average teacher salary ranked 25th in the United States for the 1999-2000 school year. Using salary as a percentage of per capita income, Colorado dropped to 46th. Looking at the rankings does not help explain the entire situation surrounding teacher salaries, either in Colorado or in the U.S. Many factors must be considered. Understanding where the money comes from to pay Colorado teachers is the first step in understanding this complex issue. Each year the Colorado legislature determines the total amount of funding a school district may collect in tax revenues to support public education either from local sources or from state sales and use taxes. The average school district in 2001-2002 received 58% of its funding from the state. The range was as high as 93% and as low as 2%.

Using statistical analysis to explain the differences in teacher salaries across the state of Colorado demonstrated that between the five economic and geographic areas (rural, urban, suburban, mountain and resort) there were significant differences. The majority of the rural and mountain teacher salaries were ranked in the lower half of all Colorado teachers. The majority of urban and resort teachers ranked in the top 25%. 96% of suburban districts ranked in the upper half of all Colorado teacher salaries. In order to compare the factors that influence the Total Program Funding and understand where the differences arise, a regression analysis and an analysis of variance were used to explain differences across Colorado. Results showed that factors, such as cost of living and geographic/economic location of the school district, explained some of the variances in teacher salaries.

A small-scale quantitative survey was performed to gain insight into school districts' perceptions surrounding the issues of teacher's salaries. Of the 12 responding districts, 50% felt there is a problem with teacher salaries in the state of Colorado. Of those surveyed, 42% indicated difficulties attracting quality teachers and 17% responded they are affected by high turnover of teachers.

To provide the reader with an understanding of some "best practices" across the United States, methodologies of the top five states on a per capita ranking were assessed and presented. These states provide different perspectives on how to fund public education and how to determine teachers' salaries.

Colorado has a very complex relationship with the tax revenue system and the voting taxpayer. No single solution will solve all problems that Colorado is facing today in funding public education. This report provides the reader with a more thorough understanding of the issues surrounding teacher salaries and possible alternatives that could be incorporated to continuously improve the finding situation.

Introduction

Teachers in Colorado are paid less than the national average. “Is this a problem?” “For whom is it a problem?” “What exactly is the problem associated with Colorado’s teacher salaries?” “What can be done?”

Each question above is worthy of a research paper. The issues surrounding teacher salaries are extremely complex and interrelated. This paper is not intended to provide a complete answer and action plan for improvement. Contrarily, the purpose of the paper is to stimulate a creative thinking process by providing facts about the current situation, the perceptions of entities involved, as well as examples of how other states do things differently.

The objective of this paper is to:

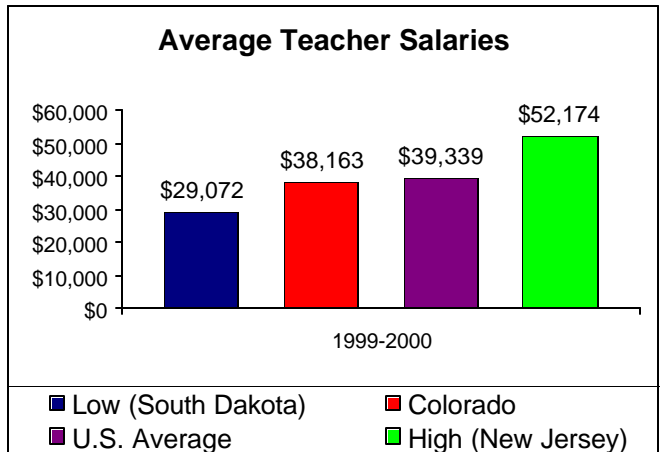
- I. Provide a brief background on educational funding in Colorado
- II. Evaluate whether the current situation in regard to teacher salaries in Colorado poses a problem
- III. Investigate dimensions of the problem perceived
- IV. Explore alternatives employed by other states

Prior Research on Colorado Teacher Salaries

A study conducted by the Arizona Tax Research Association ranked the average Colorado teacher salary 25th out of the fifty states and the District of Columbia¹. In 1999-2000 the U.S. average teacher’s salary was \$39,339 (See Graph 1 below). The average salary of a teacher in Colorado was 97% of that average, or \$38,163. The highest average salary was New Jersey at \$ 52,174. South Dakota had the lowest average salary with \$29,072. Thus, when compared on a dollar basis, Colorado teacher salaries are below the national mean by 3% in 1999-2000. (See appendix 1 for complete listing.)

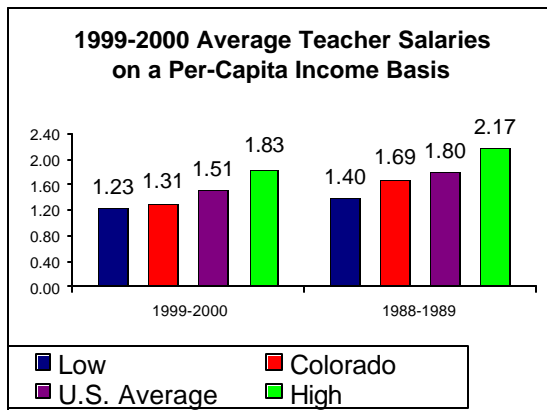
¹ Arizona Tax Research Association. (1999-2000). *Arizona Average Teacher Pay*. (Vol 61, no. 10). Phoenix, Arizona.

Graph 1



When compared on a per capita basis, average Colorado teacher salaries drop significantly in the rankings. Colorado ranked 46th in 1999-2000 using per capita income. The U.S. average was 1.51 with Colorado at 1.306 (See Graph 2 below). The national range for the per capita ratio of teacher salaries in 1999-2000 ranged from a high of 1.83 (Michigan) to a low of 1.23 (South Dakota). The gap between the national average and Colorado has widened over the past eleven years. The Colorado average teacher salary to per capita income decreased over the eleven years from at 1.60 (1988-1989) to 1.31 (1999-2000) or a 0.38 change while the national average decreased from 1.80 to 1.51 over the same period of time. In other words, the national average decreased by 16.11%, while the Colorado average decreased by 18.125% over the 11 year period. This demonstrates that the average teacher salaries in Colorado are not keeping pace with the U.S. average. (See appendix 1 for complete listing.)

Graph 2



Overview of Colorado School Funding

The overall funding pool provides the source of teacher salaries in Colorado. Hence, understanding how public education is funded in Colorado is important to the issue surrounding Colorado teacher salaries. A significant portion of school districts' operating

budget is teachers' salary. To evaluate why salaries are below the national average it is imperative to explore the total school funding formula.

Public education is funded through tax revenues generated at the local school district level and from state tax revenues. This mix includes funds from local property taxes, local ownership taxes, state income taxes, and state sales and use tax (See Graph 3). Each school year the School Finance Act determines the maximum Total Program Funding allowable for each school district.

Total Program Funding

Total Program Funding for school districts is calculated using a pupil count on October 1 (or the next school day) of the school year. In a district with a varying pupil count, an enrollment average of the prior three years can be used. To calculate the Total Program Funding for each school district, the total pupil count is multiplied by the Total Per Pupil Funding and then "at-risk funding" is added to this figure. Factors affecting the Total Program Funding are:

1. Base Funding – determined by the General Assembly and guided by Amendment 23
2. Cost of Living – state wide differences among districts in costs of housing, goods and services, and transportation
3. Personnel Costs – separates out the amount of income that must be paid to retain qualified educators which is affected by the cost of living factor
4. Size Factor – to reflect the economies of scale in allocating resources for smaller districts as opposed to medium and larger districts²

For school year 2001-2002, there is a guaranteed minimum funding of \$5,100/pupil and a maximum funding of \$11,585/pupil with a state average of \$5,445 per pupil³.

There are defined limitations on the amount of Total Program Funding a school may receive. These are 1-the number of enrolled pupils and the rate of inflation, 2-TABOR limitations, and 3-voter's approval to increase TABOR limits or DeBrucing.

Local Level

At the local level, each school district is responsible for generating income from tax sources utilizing property taxes and vehicle ownership taxes. Each district has the authority to determine the taxing code within limits established by the state legislature. Some of these limiting factors are the TABOR and Gallagher amendments.

Property Taxes

Each school district has the authority to levy property tax mill levies to support the funding of local schools. Each school year the school district is limited to the amount of property taxes by 1-prior year mill levy, 2-the amount necessary to pay the total program funding required, and 3-TABOR restrictions. Of these limiting factors a school district must levy the least amount of mill levy on property values to attain school funding. On average

² Legislative Council Staff. (October 2001). *School Finance in Colorado*. Denver, CO

³ Ibid.

school districts attain 38% of their Total Program Funding from this source of revenue⁴. The range contributed from property taxes is between 5 and 88%.

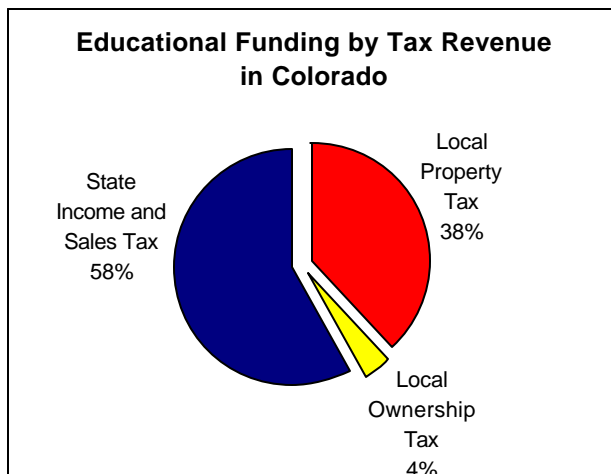
Ownership Taxes

A portion of the vehicle registration tax paid within the district is distributed to school districts to assist funding of their total program. Colorado school districts receive on average 4% or \$246/pupil from ownership tax revenue⁵.

State Funding

When the local school district falls short of funding the required Total Program Funding, the state will contribute to make up the difference with state tax revenue. This amounts to an average of 58% of the required funding per pupil⁶. The range is between 2 and 93%. See appendix 2 for the complete listing of school districts' funding by revenue source. The school funding is sourced from state income taxes, and sales and use taxes.

Graph 3



Problem Analysis

After providing a basic understanding of public education funding, the next objective is to evaluate whether or not the current teacher salary situation poses a problem. The evaluation of the potential problem can be divided into two parts:

- Statistical analysis
- Surveys

⁴ Colorado Department of Education. Retrieved from www.cde.state.co.us/cdefinance/sflocshr.htm. April 23, 2002

⁵ Colorado Department of Education. Retrieved from www.cde.state.co.us/cdefinance/sflocshr.htm. April 23, 2002.

⁶ Colorado Department of Education. Retrieved from www.cde.state.co.us/cdefinance/sfstashr.htm. April 23, 2002

Statistical Analysis

The statistical analysis pursues two objectives:

- I. To identify similarities and differences between the school districts within Colorado
- II. To determine the factors in the Total Program Funding formula that potentially impact the level of salaries in five different areas

The first part of the analysis conducted identifies five geographic economic areas: rural, urban, suburban, mountain and resort. As Table 1 shows, the five areas are significantly different in terms of teacher salaries, cost of living index, funded pupil count and the number of teachers. This claim is supported by an analysis of variance (ANOVA) for each factor.

Table 1

Averages	Teacher Salaries	Cost of Living	Funded Pupil Count	FTE Teachers	Salary/ Cost of Living
RURAL	30,524.82	1.125	703.02	49.55	27,145.32
URBAN	40,175.12	1.219	23,143.51	1,333.19	32,955.96
SUBURBAN	36,393.81	1.198	10,589.21	628.64	30,397.43
MOUNTAIN	33,204.43	1.184	1,265.81	84.37	28,161.75
RESORT	39,271.83	1.381	1,991.98	147.43	28,710.22

Table 2a ranks these five geographic areas according to their average teacher salaries. Dividing each district average salary by the cost of living factor allows a better comparison across the State of Colorado as shown in Table 2b. Further Table 2a points out that the rural and mountain districts predominantly rank in the lower half of the field in terms of salaries as well as salaries/cost of living. For example Table 2b shows that 35% of all rural districts rank in the lowest quartile (25%) of all districts' average teacher salaries, and 62% of all rural districts rank in the lower half. The analysis also shows that the urban, suburban and resort districts rank mainly in the top quartile. For example, 88% of all urban districts rank in the top quartile (25%) of all districts' average teacher salaries in Colorado. It seems noteworthy that the districts located in the resort area change their rankings considerably when the cost of living index is taken into account.

Table 2a: SALARY

	% of Total in		
	Lowest Quartile (0-25%)	Lower Half (0-50%)	Top Quartile (>75%)
RURAL	40	72	6
URBAN	0	6	88
SUBURBAN	0	6	56
MOUNTAIN	13	40	20
RESORT	0	0	100

Table 2b: SALARY/COST OF LIVING

	% of Total in		
	Lowest Quartile (0-25%)	Lower Half (0-50%)	Top Quartile (> 75%)
RURAL	35	63	10
URBAN	6	12	88
SUBURBAN	6	13	56
MOUNTAIN	18	55	18
RESORT	17	17	60

The second part of the statistical analysis attempts to identify the factors that potentially impact the level of salary.

Table 3: Regression Results

R-Square	0.616509
F	38.35335
p-value	0.0000

	Coefficient	p-value
Constant	18384.95	0.000731
A1 (Rural)	-4778.97	0.002202
A2 (Suburban)	-1076.73	0.489023
A3 (Mountain)	-2947.99	0.043876
A4 (Urban)	1004.079	0.535601
Funded Pupil Count	0.131645	0.659669
FTE Teachers	-0.38396	0.941215
Cost of Living Factor	14973.76	0.000112

Table 3 demonstrates that two geographic and economic areas (rural and mountain) as well as the cost of living factor can be considered significant indicators to the level of salary (a p-values <0.05 indicates significance). The regression performed also shows that the combination of factors used is significant (F and p values). However, the R-Square value seems rather low. The R-Square value equals 62% and refers to the amount of variation in salary that can be explained by the combination of factors used in the analysis (Rural, Suburban, ...FTE Teachers, Cost of Living). One explanation for the low R-Square can be missing factors that impact or explain teacher salaries. Two factors that are known to

impact teacher salaries, but for which no data was accessible, are “level of education” and “years of experience”.

Overall, the statistical evaluation of teacher salaries in different districts points out the following facts:

- The five geographic and economic areas are significantly different from each other in terms of the factors presented in table 1.
- A characteristic pattern exists when ranking districts in terms of salaries and salaries/cost of living, showing that rural and mountain areas rank lower than urban, suburban, and resort areas.
- Regression analysis helps identify some factors that impact the level of salary, such as the cost of living and geographic location (rural or mountain region).

However, statistical analysis is not sufficient to pinpoint the problem associated with teacher salaries. Hence, in order to further investigate the dimensions of the problem perceived, surveys of school districts in the five different areas were conducted.

Dimensions of the problem perceived

Surveys

The objective of performing a survey is to qualitatively evaluate the dimensions of perceived problems. The following twelve districts were selected for the survey due to availability of contact information and their geographic characteristics.

Table 4

AREA	SCHOOL DISTRICT
RURAL	Yuma
URBAN	Colorado Springs Grand Junction Sheridan
SUBURBAN	Littleton Cherry Creek Douglas County Adams 12 Boulder Jefferson County
MOUNTAIN	Archuleta Rifle

The questions asked in the survey were:

1. According to your experience, do you feel there is a problem associated with teacher salaries in your district?
2. According to your experience, do you have problems attracting teachers in your district?
3. According to your experience, do you have problems with high turnover in your district?

4. What are the trade-offs that need to be considered if teachers' salaries are to be increased in your district?

Unfortunately, response bias poses one of the main limitations of this survey. Not all the districts contacted responded. The assumption has to be made that all answers were honest and no an attempt to protect the image of the district. In order to validate the results, all districts in Colorado need to be surveyed. Despite the limitations, the results obtained are indicative of problems perceived.

- Six out of twelve (50%) districts perceived there is a problem in regard to teacher salaries, especially in Colorado
- Five out of twelve (42%) districts felt they have problems attracting skilled teachers
- Two out of twelve (17%) districts felt high turnover poses a problem related to low teacher salaries

Some of the trade-offs mentioned by districts include cuts from health insurance premiums, increasing the class size, greater diversification of funding on the local level (add other sources of funding to property taxes and decrease property taxes instead). Alternatives to increasing salaries include incentives for teachers from the state (loan forgiveness and housing provided by the state) and a state-determined salary schedule. However, the trade-offs are very characteristic of the respective school districts' economic situation. Hence, the alternatives are very different and sometimes opposing in the different districts.

The main conclusions from the efforts of examining the problem associated with teacher salaries in Colorado follow:

- The five-geographic/economic areas are significantly different from each other in terms of the factors presented in table 1.
- A characteristic pattern exists when ranking districts in terms of salaries and salaries/cost of living
- Regression analysis helps identify some factors that impact the level of salary, such as the cost of living factor and geographic location.
- Statistical analysis alone is not sufficient to pinpoint the problem associated with teacher salaries
- Various districts do perceive there is a problem in regard to teacher salaries, mainly in Colorado overall
- The main problem perceived pertains to the ability to attract skilled teachers; some districts feel high turnover of teachers also poses a problem

As the evaluation of the problem associated with teacher salaries points out, a one-solution-fits-all approach does not seem realistic. The following section discusses different alternatives for the current situation and examines other states' practices.

Evaluation of Alternatives

As stated above, there is a perception that teachers' salaries represent a problem for some school districts in Colorado; alternative solutions are presented below. The different alternatives have been categorized into three major areas:

1. Increase the percentage of school funding that is allocated to teachers' salaries
2. Increase the amount of funding that each district is capable of collecting at the local level
3. Increase the amount of funding that the state allocates to each school district

1. Increase district allocation of funding to salaries

The total funding that each district receives is mainly used to cover personnel costs. Funding is also used for different purposes, such as building and maintaining infrastructure, technology, extra curricular activities, etc. This first solution involves changing the funding allotment, allocating more money to cover higher teachers' salaries. The solution would be easy to implement, but it would require a thorough analysis of the possible alternatives and the relative trade-offs. If the quality of education is the ultimate goal, efficiency of this solution needs to be evaluated. For example, would pupils learn more if they had higher paid teachers but the school could not afford computers? Small districts with less funding have a difficult time paying competitive salaries. These districts are already operating with budgets set at a minimum level. Hence, the schools that would be able to implement this solution are the ones that currently receive higher overall funding and hence are able to attract teachers with relatively high salaries.

2. Increase district collection of funding

A second alternative involves increasing the amount of funding that a district can collect at the local level. A district could deBruce, which would increase the amount of funding the districts may collect and keep in property taxes and grant monies. The increase in revenue generated by this would add to the total funding that the district receives, based on the funding formula. Consequently, districts would be able to raise additional local funding that could be used to pay higher salaries. With this solution, voters in each district can decide to increase taxes if they perceive that there is a need to pay higher teachers' salaries. A drawback to this solution is:

- Voters may not perceive problems in regards to education and therefore, do not see a need to pay higher salaries
- Even if voters perceive teacher salaries to be, they may not be willing to pay more taxes in order to solve the problem

3. Increase amount state contributes to school districts

This last solution suggests an increase in the total funding that the state transfers to the school districts. First the state can change the funding formula and transfer more money to

each school district, leaving the decision of allocating the funds to the local authorities. Second, the state can apply minimum salaries and transfer more funds to those districts that cannot meet basic salary requirements. Also, this solution has some limitations:

- The state has to transfer more money to the districts. This means that it has to collect more revenues in the form of taxes. The voters may not be willing to pay more taxes
- The districts may not be willing to accept a salary structure imposed by the state, arguing they lose autonomy in allocating their funding

The above alternatives are currently employed in others states. The following section presents the best practices for the top five states as ranked in the study conducted by the Arizona Tax Research Association (an unbiased research association) for 1999-2000.

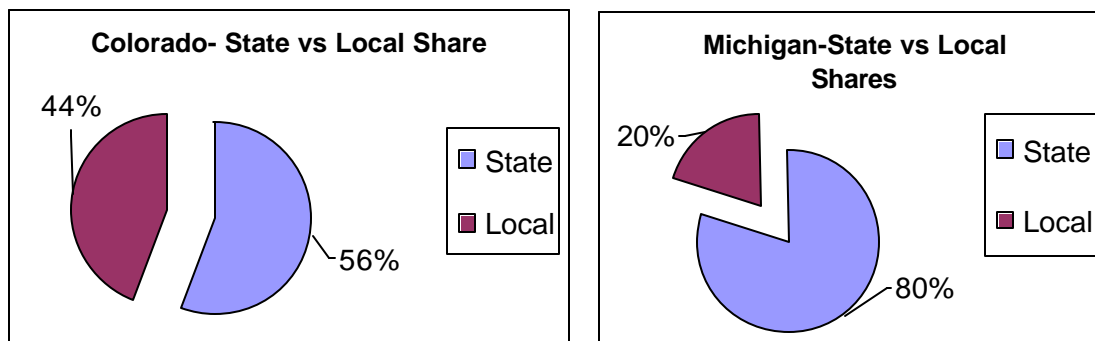
Best Practices

The top five states, ranked on the basis of average salaries as a percentage of per capita personal income, are: Michigan, Pennsylvania, West Virginia, California and Alaska⁷ (Arizona Tax Research Association, 1999-2000). Their best practices have been researched on two levels: total program funding and salary negotiation⁸.

Total Program Funding Level

Three out of the top five states (Michigan, California, and Alaska) depend on a significantly higher state share in comparison to Colorado (see graph 4). Michigan, in particular, stands out. In July 1993, the Michigan legislature eliminated the local property tax as a source of operating funding for the public schools. The result of this has been a substantial shift in funding responsibility from the local to the state level as well as a shift away from property tax as a school revenue source. It is interesting that on March 1994 Michigan voters approved a constitutional amendment increasing the state sales tax, which represents 51% of the total state share, from 4% to 6%. This 2% increase is earmarked entirely for the school funding.

Graph 4

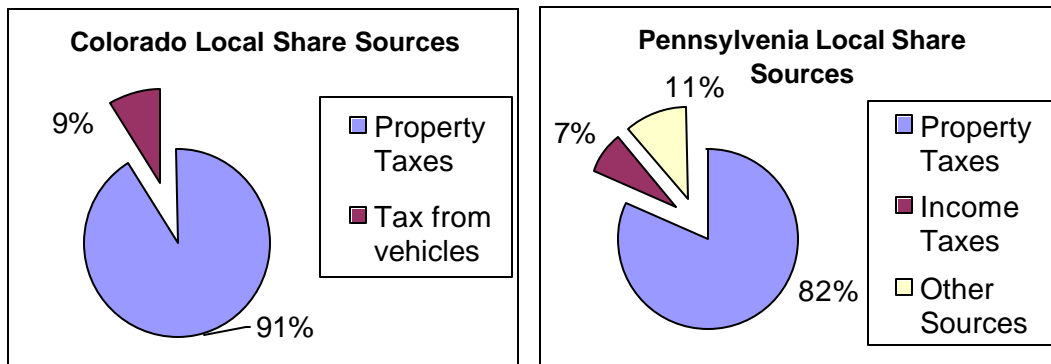


⁷ Arizona Tax Research Association. (1999-2000). *Arizona Average Teacher Pay*. (Vol 61, no. 10). Phoenix, Arizona.

⁸ *Public School Finance Programs of the U.S. and Canada: 1998-99*, National Center for Education Statistics (NCES), available: <http://www.nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2001309> retrieved on April 28, 2002.

Three out of the top five states (Pennsylvania, California, and Alaska) rely less on property taxes than Colorado as they have a greater diversification in the sources used to support the local share of school funding (Graph 5). Pennsylvania in particular has the most differentiated local share (refer to graph 5 below). In fact, their local share of revenues come from property taxes, income taxes and other sources including: occupation taxes, business use and occupancy taxes, real estate transfer taxes, per capita taxes, business privilege taxes, occupational privilege taxes, mercantile taxes, amusement taxes and various other local taxes. This could be an interesting new perspective that could help overcome Colorado limitations in tax policies.

Graph 5



Salary Negotiation Level

West Virginia has a state salary matrix, similar to the individual school districts of Colorado⁹. The significance is that salaries are negotiated at state level rather than at the local level. With this alternative, the state can control the minimum level of salary paid to the teachers, based on factors such as level of education and years of experience.

California is implementing an optional program aimed at defining a minimum teacher salary, regardless of their level of education and years of education¹⁰. For the school year 2000-2001, the minimum salary is set to \$34,000. Districts that decide to participate in this program must raise the lowest salary they pay to \$34,000. The difference between \$34,000 and the former lower salary is refunded from the state to the districts that participate in the program.

⁹ <http://wvde.state.wv.us/>

¹⁰ <http://www.cde.ca.gov/>

Conclusion

In conclusion, this paper has pointed out that:

- Some school districts feel there is a problem in regard to teacher salaries in Colorado
- The main problem seen is the limited ability to attract skilled teachers
- The rural and mountain areas seem to be disadvantaged in attracting teachers due to their inability to offer competitive salaries
- Other states increase the funds available for teachers' salaries by providing a larger state share or by increased diversity of local share funding

“Teachers don’t teach for the money...but they leave because of a lack of it.”¹¹ With this in mind, Colorado needs to evaluate its position on the issue presented in this paper.

¹¹ Interview with Jane Urshel, Colorado Association of School Board, May 15 2002

**Colorado School District Ranking
for 2000-2001 by Revenue received from the State**

Rank	County	District	Property Tax	Ownership Tax	Local Share	State Share
1	CONEJOS	NORTH CONEJOS	5.39%	2.09%	7.47%	92.53%
2	CONEJOS	SANFORD	6.23%	1.47%	7.70%	92.30%
3	OTERO	CHERAW	6.48%	1.74%	8.22%	91.78%
4	OTERO	MANZANOLA	6.79%	1.78%	8.57%	91.43%
5	EL PASO	FOUNTAIN	8.88%	1.35%	10.23%	89.77%
6	EL PASO	EDISON	9.72%	1.49%	11.22%	88.78%
7	EL PASO	MIAMI-YODER	11.02%	1.91%	12.93%	87.07%
8	OTERO	SWINK	10.68%	2.49%	13.18%	86.82%
9	EL PASO	WIDEFIELD	12.58%	1.80%	14.37%	85.63%
10	BACA	VILAS	12.69%	1.94%	14.63%	85.37%
11	BENT	MCCLAVE	12.35%	2.31%	14.65%	85.35%
12	EL PASO	ELLCOTT	12.84%	1.87%	14.71%	85.29%
13	EL PASO	CALHAN	13.83%	2.00%	15.83%	84.17%
14	OTERO	ROCKY FORD	13.10%	3.84%	16.94%	83.06%
15	OTERO	EAST OTERO	13.41%	3.58%	16.99%	83.01%
16	BACA	CAMPO	14.57%	2.69%	17.27%	82.73%
17	PROWERS	GRANADA	15.68%	2.06%	17.74%	82.26%
18	ELBERT	ELBERT	14.87%	2.95%	17.82%	82.18%
19	LOGAN	FRENCHMAN	15.69%	2.47%	18.16%	81.84%
20	PROWERS	WILEY	16.45%	1.92%	18.37%	81.63%
21	CROWLEY	CROWLEY	15.73%	2.99%	18.72%	81.28%
22	RIO GRANDE	MONTE VISTA	16.06%	2.70%	18.76%	81.24%
23	WASHINGTON	LONE STAR	16.41%	2.49%	18.90%	81.10%
24	LINCOLN	KARVAL	16.50%	2.81%	19.32%	80.68%
25	EL PASO	PEYTON	16.80%	2.64%	19.44%	80.56%
26	ELBERT	BIG SANDY	16.33%	3.17%	19.50%	80.50%
27	MORGAN	WELDON	18.53%	1.78%	20.30%	79.70%
28	OTERO	FOWLER	16.89%	3.75%	20.63%	79.37%
29	LAS ANIMAS	BRANSON	17.01%	3.95%	20.95%	79.05%
30	WELD	BRIGGS DALE	18.83%	2.31%	21.14%	78.86%
31	PROWERS	LAMAR	18.61%	3.01%	21.62%	78.38%
32	EL PASO	HANOVER	19.29%	2.67%	21.96%	78.04%
33	LOGAN	BUFFALO	17.16%	4.88%	22.04%	77.96%
34	CONEJOS	SOUTH CONEJOS	17.42%	4.66%	22.08%	77.92%
35	LAS ANIMAS	TRINIDAD	19.18%	3.19%	22.37%	77.63%
36	BACA	PRITCHETT	19.08%	3.44%	22.52%	77.48%
37	BENT	LAS ANIMAS	20.41%	2.44%	22.85%	77.15%
38	SAGUACHE	CENTER	19.21%	3.90%	23.10%	76.90%
39	EL PASO	HARRISON	20.36%	3.13%	23.49%	76.51%
40	EL PASO	FALCON	20.96%	2.77%	23.72%	76.28%
41	ALAMOSA	ALAMOSA	20.56%	3.29%	23.84%	76.16%
42	ADAMS	NORTHGLENN	22.44%	2.86%	25.30%	74.70%
43	KIT CARSON	BETHUNE	22.19%	3.43%	25.61%	74.39%
44	MONTEZUMA	MANCOS	22.45%	3.41%	25.86%	74.14%
45	ELBERT	KIOWA	21.62%	4.33%	25.95%	74.05%
46	KIT CARSON	STRATTON	22.57%	3.45%	26.01%	73.99%
47	PUEBLO	PUEBLO CITY	23.09%	3.04%	26.12%	73.88%
48	SAN MIGUEL	NORWOOD	24.45%	1.80%	26.25%	73.75%
49	SAGUACHE	MOUNTAIN VALLEY	21.80%	4.62%	26.42%	73.58%
50	PROWERS	HOLLY	23.01%	3.74%	26.75%	73.25%
51	MONTEZUMA	DOLORES	23.44%	3.50%	26.94%	73.06%
52	LAS ANIMAS	AGUILAR	21.77%	5.28%	27.05%	72.95%
53	KIT CARSON	HI PLAINS	21.93%	5.24%	27.17%	72.83%
54	WASHINGTON	OTIS	23.67%	3.61%	27.28%	72.72%
55	ARAPAHOE	AURORA	24.66%	2.79%	27.45%	72.55%
56	ELBERT	AGATE	23.08%	4.59%	27.66%	72.34%
57	LINCOLN	LIMON	24.04%	3.88%	27.92%	72.08%
58	FREMONT	FLORENCE	22.47%	5.55%	28.02%	71.98%
59	LOGAN	PLATEAU	24.21%	4.01%	28.22%	71.78%

**Colorado School District Ranking
for 2000-2001 by Revenue received from the State**

Rank	County	District	Property Tax	Ownership Tax	Local Share	State Share
60	LAS ANIMAS	KIM	22.81%	5.70%	28.52%	71.48%
61	GARFIELD	RIFLE	25.23%	3.48%	28.71%	71.29%
62	FREMONT	CANON CITY	23.37%	5.47%	28.84%	71.16%
63	WELD	PAWNEE	25.66%	3.23%	28.89%	71.11%
64	GARFIELD	PARACHUTE	27.08%	1.89%	28.97%	71.03%
65	ELBERT	ELIZABETH	24.58%	4.52%	29.10%	70.90%
66	MORGAN	FT. MORGAN	26.63%	2.49%	29.12%	70.88%
67	ALAMOSA	SANGRE DE CRISTO	25.23%	4.14%	29.37%	70.63%
68	ADAMS	WESTMINSTER	25.88%	3.87%	29.76%	70.24%
69	BACA	SPRINGFIELD	25.58%	4.18%	29.76%	70.24%
70	DELTA	DELTA	25.05%	4.77%	29.81%	70.19%
71	ARAPAHOE	BYERS	26.74%	3.22%	29.96%	70.04%
72	ARAPAHOE	SHERIDAN	27.24%	2.74%	29.98%	70.02%
73	ADAMS	STRASBURG	24.54%	5.49%	30.03%	69.97%
74	WELD	JOHNSTOWN	27.02%	3.12%	30.14%	69.86%
75	SEDGWICK	JULESBURG	26.24%	4.04%	30.28%	69.72%
76	WELD	GREELEY	27.19%	3.13%	30.32%	69.68%
77	MONTROSE	MONTROSE	26.02%	4.56%	30.58%	69.42%
78	LOGAN	VALLEY	26.75%	3.86%	30.61%	69.39%
79	MESA	MESA VALLEY	26.64%	3.99%	30.63%	69.37%
80	MESA	PLATEAU	26.75%	4.21%	30.96%	69.04%
81	LAS ANIMAS	HOEHNE	25.94%	5.19%	31.13%	68.87%
82	MORGAN	WIGGINS	28.37%	2.91%	31.28%	68.72%
83	PARK	PLATTE CANYON	26.43%	4.93%	31.37%	68.63%
84	RIO GRANDE	DEL NORTE	26.60%	4.83%	31.43%	68.57%
85	SAGUACHE	MOFFAT	26.50%	5.64%	32.14%	67.86%
86	PUEBLO	PUEBLO RURAL	28.94%	3.54%	32.48%	67.52%
87	EL PASO	LEWIS-PALMER	28.43%	4.06%	32.48%	67.52%
88	SEDGWICK	PLATTE VALLEY	27.36%	5.15%	32.52%	67.48%
89	ADAMS	BRIGHTON	29.32%	3.28%	32.60%	67.40%
90	COSTILLA	CENTENNIAL	29.69%	3.01%	32.70%	67.30%
91	LA PLATA	IGNACIO	29.39%	3.35%	32.74%	67.26%
92	WELD	FT. LUPTON	29.40%	3.61%	33.02%	66.98%
93	EL PASO	ACADEMY	28.78%	4.41%	33.19%	66.81%
94	ADAMS	COMMERCE CITY	29.26%	4.04%	33.31%	66.69%
95	EL PASO	MANITOU SPRINGS	29.59%	4.19%	33.78%	66.22%
96	LAKE	LAKE	30.14%	4.12%	34.25%	65.75%
97	PHILLIPS	HAXTUN	29.96%	4.92%	34.87%	65.13%
98	TELLER	WOODLAND PARK	30.74%	4.20%	34.94%	65.06%
99	KIOWA	EADS	30.64%	4.40%	35.04%	64.96%
100	WASHINGTON	AKRON	30.51%	4.54%	35.04%	64.96%
101	ARAPAHOE	DEER TRAIL	31.42%	3.75%	35.17%	64.83%
102	MONTROSE	WEST END	29.55%	5.77%	35.32%	64.68%
103	LARIMER	THOMPSON	31.84%	3.67%	35.51%	64.49%
104	ADAMS	BENNETT	31.59%	3.92%	35.51%	64.49%
105	WELD	AULT-HIGHLAND	31.80%	3.72%	35.52%	64.48%
106	LINCOLN	GENOA-HUGO	30.90%	4.86%	35.76%	64.24%
107	WELD	EATON	32.04%	4.07%	36.11%	63.89%
108	KIT CARSON	BURLINGTON	31.25%	4.89%	36.14%	63.86%
109	WELD	PRAIRIE	32.07%	4.07%	36.14%	63.86%
110	MONTEZUMA	MONTEZUMA	32.07%	5.25%	37.32%	62.68%
111	WELD	KEENESBURG	33.49%	3.88%	37.37%	62.63%
112	RIO GRANDE	SARGENT	31.44%	5.98%	37.42%	62.58%
113	CHAFFEE	SALIDA	32.46%	5.08%	37.54%	62.46%
114	RIO BLANCO	RANGELY	32.95%	4.72%	37.67%	62.33%
115	DOLORES	DOLORES	34.99%	3.13%	38.12%	61.88%
116	ARAPAHOE	LITTLETON	34.69%	4.03%	38.72%	61.28%
117	KIT CARSON	ARRIBA-FLAGLER	33.88%	5.26%	39.14%	60.86%
118	PHILLIPS	HOLYOKE	34.37%	6.00%	40.37%	59.63%

**Colorado School District Ranking
for 2000-2001 by Revenue received from the State**

Rank	County	District	Property Tax	Ownership Tax	Local Share	State Share
119	HUERFANO	LA VETA	36.99%	4.28%	41.26%	58.74%
120	CHEYENNE	CHEYENNE	36.85%	4.66%	41.51%	58.49%
121	LAS ANIMAS	PRIMERO	33.60%	7.92%	41.52%	58.48%
122	ARAPAHOE	ENGLEWOOD	37.88%	4.24%	42.12%	57.88%
123	JEFFERSON	JEFFERSON	37.69%	4.53%	42.22%	57.78%
124	EL PASO	COLORADO SPRINGS	35.85%	6.36%	42.22%	57.78%
125	STATE	STATE	37.69%	4.53%	42.22%	57.78%
126	BOULDER	ST VRAIN	39.25%	3.51%	42.75%	57.25%
127	DOUGLAS	DOUGLAS	38.86%	4.58%	43.43%	56.57%
128	ADAMS	MAPLETON	38.61%	4.84%	43.45%	56.55%
129	RIO BLANCO	MEEKER	39.94%	3.84%	43.78%	56.22%
130	MINERAL	CREEDE	39.03%	5.87%	44.90%	55.10%
131	WASHINGTON	WOODLIN	38.18%	6.77%	44.95%	55.05%
132	OURAY	OURAY	39.74%	5.26%	45.00%	55.00%
133	BACA	WALSH	40.33%	6.77%	47.10%	52.90%
134	CHAFFEE	BUENA VISTA	40.63%	6.66%	47.29%	52.71%
135	YUMA	WRAY RD-2	43.28%	4.55%	47.82%	52.18%
136	LARIMER	POUDRE	43.51%	4.79%	48.29%	51.71%
137	GILPIN	GILPIN	44.63%	4.02%	48.65%	51.35%
138	YUMA	YUMA 1	45.11%	4.76%	49.87%	50.13%
139	JACKSON	NORTH PARK	38.33%	11.72%	50.05%	49.95%
140	KIOWA	PLAINVIEW	42.56%	7.61%	50.17%	49.83%
141	CHEYENNE	KIT CARSON	44.53%	6.42%	50.95%	49.05%
142	WELD	GILCREST	46.21%	5.65%	51.85%	48.15%
143	ARAPAHOE	CHERRY CREEK	47.00%	5.19%	52.19%	47.81%
144	EL PASO	CHEYENNE MOUNTAIN	45.42%	6.87%	52.30%	47.70%
145	OURAY	RIDGWAY	47.42%	6.06%	53.48%	46.52%
146	FREMONT	COTOPAXI	43.88%	10.42%	54.30%	45.70%
147	WELD	PLATTE VALLEY	48.97%	6.32%	55.28%	44.72%
148	SAN JUAN	SILVERTON	51.15%	4.78%	55.93%	44.07%
149	ARCHULETA	ARCHULETA	49.89%	6.28%	56.17%	43.83%
150	HUERFANO	HUERFANO	51.17%	5.62%	56.80%	43.20%
151	WELD	WINDSOR	51.21%	6.01%	57.22%	42.78%
152	LA PLATA	BAYFIELD	52.24%	5.20%	57.44%	42.56%
153	DENVER	DENVER	52.54%	5.58%	58.12%	41.88%
154	WASHINGTON	ARICKAREE	50.86%	8.40%	59.26%	40.74%
155	GRAND	WEST GRAND	52.62%	7.46%	60.08%	39.92%
156	TELLER	CRIPPLE CREEK	57.90%	7.74%	65.64%	34.36%
157	COSTILLA	SIERRA GRANDE	60.30%	5.58%	65.88%	34.12%
158	MESA	DEBEQUE	58.79%	7.43%	66.22%	33.78%
159	GARFIELD	ROARING FORK	61.77%	6.76%	68.53%	31.47%
160	MORGAN	BRUSH	63.76%	5.63%	69.40%	30.60%
161	LA PLATA	DURANGO	62.63%	7.38%	70.00%	30.00%
162	ROUTT	HAYDEN	63.49%	6.53%	70.03%	29.97%
163	CUSTER	WESTCLIFFE	58.50%	12.45%	70.95%	29.05%
164	CLEAR CREEK	CLEAR CREEK	64.50%	6.70%	71.21%	28.79%
165	ROUTT	SOUTH ROUTT	67.51%	5.40%	72.91%	27.09%
166	BOULDER	BOULDER	69.24%	6.22%	75.46%	24.54%
167	HINSDALE	HINSDALE	68.97%	7.23%	76.20%	23.80%
168	MOFFAT	MOFFAT	73.59%	5.94%	79.53%	20.47%
169	GUNNISON	GUNNISON	77.28%	8.01%	85.29%	14.71%
170	SAN MIGUEL	TELLURIDE	81.56%	4.52%	86.08%	13.92%
171	GRAND	EAST GRAND	80.23%	8.35%	88.58%	11.42%
172	PITKIN	ASPEN	84.83%	4.61%	89.44%	10.56%
173	EAGLE	EAGLE	87.67%	6.89%	94.55%	5.45%
174	LARIMER	ESTES PARK	84.73%	10.02%	94.75%	5.25%
175	PARK	PARK	77.76%	17.20%	94.96%	5.04%
176	SUMMIT	SUMMIT	86.66%	8.79%	95.45%	4.55%
177	ROUTT	STEAMBOAT SPRINGS	88.33%	10.07%	98.40%	1.60%