

Report to the Colorado General Assembly:

FINANCING PUBLIC SCHOOLS IN COLORADO



COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 101

DECEMBER 1964

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OF THE
COLORADO GENERAL ASSEMBLY

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FINANCING PUBLIC SCHOOLS IN COLORADO

(Colorado - Legislative Council)

Report To The

Colorado General Assembly

Research Publication No. 101
December, 1964

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November 24, 1964

To Members of the Forty-fifth Colorado General Assembly:

In accordance with the directives of House Joint Resolution No. 1030, 1964 regular session, the Legislative Council submits the accompanying report prepared by its committee appointed to review the school foundation act.

This report was reviewed by the Legislative Council at its meeting on November 23. At that time the Council accepted it for transmission to the members of the Forty-fifth General Assembly.

Respectfully submitted,

/s/ Representative C. P. (Doc) Lamb
Chairman

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November 23, 1964

Representative C. P. (Doc) Lamb
Chairman
Colorado Legislative Council
Room 341, State Capitol
Denver, Colorado

Dear Mr. Chairman:

Your Committee on Education submits herewith its report on school finance and the school foundation act. The committee has discussed some of the assumptions and proposals currently being advanced in the area of school finance but has not recommended any particular proposal.

The report includes a recommendation for liberalizing borrowing provisions for districts changing over to a calendar year fiscal year. It also includes several statistical tables similar to tables in the 1961 and 1962 reports on school aid and school finance.

Respectfully submitted,

/s/ Representative Ruth B. Clark
Chairman, Committee on Education

RBC/mp

FOREWORD

House Joint Resolution No. 1030, 1964 regular session, directed the Legislative Council to appoint a committee from the membership of the two standing education committees to study and review the school foundation act. This study was assigned to the Committee on Education.

The members of the committee were: Representative Ruth B. Clark, chairman; Senator Fay DeBerard, vice chairman; Senators Richard F. Hobbs, Roy H. McVicker, and L. T. Skiffington; and Representatives Palmer L. Burch, Forrest G. Burns, John Kane, Kathleen P. Littler, John G. Mackie, John P. Orcutt, Clarence H. Quinlan, William F. Stevens, and C. P. (Doc) Lamb, chairman of the Legislative Council.

The committee wishes to thank the staff of the Department of Education for assistance provided in accumulating the basic data contained in this report. Miss Janet Wilson of the Council staff had the primary responsibility for the research work on this study.

December 1, 1964

Lyle C. Kyle
Director

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FINANCING PUBLIC SCHOOLS IN COLORADO

School costs in Colorado are rising. Part of the increase is due to increased enrollments. Few would dispute the need for additional expenditures which result from growth. The remainder of the increase is due to increasing expenditures per pupil. There is a difference of opinion as to the extent to which this type of increase can be justified, but at this point the committee merely observes the existence of both factors in rising school costs and will not attempt to take sides.

Approximately 70 per cent of total operating revenues for school districts in the state comes from district and county sources supported primarily by the property tax. The county provides roughly 15 per cent and the district about 55 per cent. Approximately 25 per cent comes from the state -- that is, from statewide non-property taxes -- and the other 5 per cent comes from federal sources.

The property tax base is not increasing as rapidly as enrollment. Therefore, even if no allowance is made for increases in per pupil expenditures and even if state support is maintained at the 25 per cent level, property tax levies must be raised just to pay the counties' 15 per cent and the districts' 55 per cent of the cost of growth.

Many people feel that the property tax is approaching the saturation point and should not be subjected to further increases. Here again there is some difference of opinion. The committee feels, however, that the widespread concern about high property taxes warrants serious exploration of ways of shifting at least part of the burden away from the property tax.

How can the burden be shifted from the property tax to non-property taxes? There are two basic approaches:

- (1) Reduce the proportion of school costs to be paid by counties and districts (through the property tax) by increasing the proportion to be paid by the state (through statewide non-property taxes); or
- (2) Provide a new source of revenue for paying the counties' and/or districts' share -- that is, a replacement for the property tax at the local level.

The committee has attempted to analyze the effect of each of these approaches. It may very well be that some combination of the two will be acceptable to the General Assembly.

The first approach involves increasing the state's share under the Public School Foundation Act. There are two ways to adjust the present minimum equalization program to increase the state's share: either increase the value of the classroom unit or lower the .0057 factor.

What happens when the value of the classroom unit is raised? Of course the state's proportionate share of total school costs would be increased (unless per pupil costs go up as much or more than the amount the state adds per pupil). Although an addition to the classroom unit value would not change the county's shared or required support, it should encourage a reduction in the district's property tax levy by increasing the state's contribution.

It should be understood that under the present minimum equalization formula any amount added to the classroom unit value would be distributed on a flat grant basis. Each classroom unit would receive the same additional amount as every other classroom unit, regardless of the relative "ability" of the county in which it is located.

If the General Assembly favors an increase in the proportion of state support with the additional amount being distributed on a per pupil basis and can find a way to provide the required additional state revenue, then an increase in the classroom unit value may be the answer.

What happens, on the other hand, if the .0057 factor is lowered? This is the figure which determines the county's contribution toward the first \$5,000 of the shared support portion of the classroom unit value. If the factor is lowered, the county's share becomes smaller while the state's share becomes larger. Assuming 100 per cent implementation and a fairly constant per pupil cost, the state would be paying a greater per cent of the total cost of schools. Under this approach the county's property tax levy for schools could presumably be lowered while the district's levy would remain about the same.

Lowering the .0057 factor has another effect, however. The distribution of state moneys among the various counties is shifted so that less weight is given to the counties' relative abilities. The minimum equalization program is based on the principle that a county should be guaranteed a certain minimum amount per classroom unit, regardless of its relative ability. A county contributes in relation to its ability (adjusted gross income and assessed valuation) per classroom unit and the state provides the difference between this contribution and the basic classroom unit value. According to this principle the "poorer" county contributes less and receives more per classroom unit than the "richer" county.

Under the present minimum equalization program it is the factor (now .0057) which determines the weight to be given to the matter of a county's relative ability. When the factor is lowered (in order to increase the state's proportionate share) the "richer" county receives proportionately more of the increased state support than the "poorer" county. Although the counties' relative contributions remain unchanged, their relative entitlements shift and a county's relative ability becomes less important in the total picture.

Thus if the General Assembly feels that there should be an increase in the level of state support with the accompanying feature of proportionately less weight to a county's ability, it may favor adoption of a lower factor.

Either of the above changes in the minimum equalization program of the Foundation Act would make shifts in the proportionate distribution among counties, as well as increase the state's total contribution to school costs. The General Assembly has spent considerable time and effort over the past five years trying to achieve a satisfactory balance in the distribution. If there is no desire to become involved in entanglements over the equalization distribution this year, it may be better to take a different approach.

The question of revenue sources cannot be ignored. Property tax relief means increases in non-property taxes. Is the General Assembly willing to impose these increases, and if so, in what way should they be distributed? Increasing the state's share of the minimum equalization program might require additional revenues at the state level. Would it be more desirable to make alternative types of revenue available at the local level?

If the major issue this year is how to relieve property taxes (and not how to adjust the distribution of state aid among the counties), the General Assembly should give serious consideration to proposals for property tax replacement at the local level. The proposal most frequently discussed would involve a tax on adjusted gross income, collected by the state and returned directly to the county of origin. Adoption of such a replacement tax might help solve the property tax problem without adjusting the Foundation Act in any way.

The committee is very much aware of the demand and need for property tax relief. Possibly the practicalities of the situation will require some combination of the changes discussed here. Knowing the many factors which affect decisions on tax increases and distribution of state school aid, however, the committee does not feel it should endorse any particular proposal or combination of proposals at this time.

Also, the committee wishes to call attention to a very real problem in the whole area of property tax relief. This problem exists whether the relief comes through increased state support or local replacement taxes. How can we discourage school districts from making excessive increases in per pupil expenditures when additional non-property revenues become available? If new revenues are provided by the General Assembly for the specific purpose of reducing property taxes, school districts should be mindful of that purpose. We hope that self-imposed restraint on the part of school districts can be counted on to make property tax reduction possible.

FINANCING PUBLIC SCHOOLS IN COLORADO

House Joint Resolution 1030, adopted by the General Assembly at its 1964 Regular Session, directed the Legislative Council to appoint a committee "to study and review the school foundation act." The study was assigned to the Committee on Education.

To discover what was intended by this assignment the committee turned to the earlier resolution from which it was derived. That resolution directed a study of "the means of financing elementary and secondary education in Colorado with a view towards revising the public school foundation act to enable the state to pay a greater share of the cost of elementary and secondary education." It included several "whereas" clauses which stated some commonly accepted assumptions about school enrollments, property taxes, and the level of state support which the committee feels deserve analysis.

Assumption #1. "The number of students enrolling in elementary and secondary schools of the state is increasing by approximately six per cent each year."

As can be noted from Table I the six per cent growth figure is on the high side. Tables II and III give the same information county by county.

Table I

A.D.A. IN COLORADO PUBLIC SCHOOLS, 1956-57 THROUGH 1963-64

<u>Year</u>	<u>Average Daily Attendance</u>	<u>% Increase Over Previous Year</u>
1956-57	296,606.2	--
1957-58	308,956.7	4.2
1958-59	328,071.9	6.2
1959-60	346,701.2	5.7
1960-61	370,659.9	6.9
1961-62	389,408.0	5.1
1962-63	410,914.8	5.5
1963-64	433,016.6	5.4

Assumption #2. "The rate of enrollment growth varies considerably from county to county."

A glance at Table III will certainly verify this assumption. The two extremes appear to be Las Animas County, which has experienced a declining attendance each of the seven years shown, and Adams County, which has experienced a substantially higher increase each year than the state average.

Summit County has experienced in the same period a year in which attendance increased by 33.2% and another year in which attendance declined by 21.7%.

Table II

A.D.A. BY COUNTY IN COLORADO FOR SCHOOL YEARS 1956-57 THROUGH 1963-64

<u>County</u>	<u>1956-57*</u>	<u>1957-58*</u>	<u>1958-59*</u>	<u>1959-60</u>	<u>1960-61</u>	<u>1961-62</u>	<u>1962-63</u>	<u>1963-64</u>
Adams	17,895.4	20,121.4	23,345.6	27,093.6	31,262.2	34,646.1	39,298.9	42,780.2
Alamosa	2,025.4	2,076.5	2,123.3	2,204.6	2,262.2	2,308.7	2,438.0	2,508.9
Arapahoe	18,899.6	20,331.4	22,363.3	24,781.6	27,869.5	29,005.8	31,768.5	33,976.6
Archuleta	655.0	618.2	715.9	639.8	643.1	683.1	664.8	687.6
Baca	1,401.8	1,516.1	1,506.1	1,518.0	1,584.1	1,635.4	1,659.9	1,667.4
Bent	1,669.3	1,653.0	1,692.2	1,762.4	1,767.1	1,786.3	1,811.1	1,821.8
Boulder	10,568.0	11,257.5	12,218.5	13,280.4	14,891.9	16,059.5	17,931.7	19,341.7
Chaffee	1,448.6	1,512.7	1,534.9	1,601.6	1,603.5	1,704.7	1,795.9	1,952.6
Cheyenne	590.2	602.7	639.7	629.2	639.3	639.5	639.9	678.9
Clear Creek	551.3	564.3	575.2	573.1	616.0	599.0	639.2	670.7
Conejos	2,415.0	2,415.2	2,530.5	2,536.8	2,523.3	2,592.4	2,707.4	2,691.6
Costilla	1,156.9	1,332.3	1,321.2	1,275.3	1,305.7	1,262.4	1,186.4	1,168.3
Crowley	966.7	956.7	997.1	1,025.5	1,004.0	1,029.4	1,060.9	1,001.0
Custer	291.4	262.3	252.6	266.7	251.9	243.7	292.3	272.8
Delta	3,295.4	3,239.8	3,343.0	3,371.1	3,350.4	3,381.3	3,374.8	3,379.5
Denver	69,234.9	71,450.1	74,723.3	76,634.9	81,171.2	84,135.8	84,831.1	86,410.5
Dolores	499.6	520.3	547.3	516.5	533.3	531.3	513.0	491.9
Douglas	966.3	1,026.4	1,102.7	1,103.0	1,219.2	1,319.5	1,462.3	1,660.1
Eagle	1,013.9	1,003.0	1,017.6	1,042.2	1,048.6	1,167.0	1,248.1	1,341.6
Elbert	817.1	787.4	814.0	851.7	831.4	841.5	782.1	794.4
El Paso	20,572.8	22,570.1	25,593.4	28,192.2	29,441.9	31,906.1	34,661.0	38,022.7
Fremont	3,361.7	3,390.7	3,554.6	3,660.9	3,765.1	3,793.7	3,939.4	4,016.1
Garfield	2,431.8	2,512.6	2,518.6	2,697.6	2,890.4	2,956.7	2,912.6	3,012.9
Gilpin	141.3	134.3	126.5	110.3	116.0	155.7	191.4	192.4
Grand	851.6	878.4	868.8	877.8	927.2	931.4	1,006.8	1,027.5
Gunnison	1,002.0	1,042.8	1,058.3	1,113.9	1,143.4	1,240.3	1,326.7	1,492.3
Hinsdale	24.4	5.9	25.4	32.5	25.5	20.8	15.9	29.3
Huerfano	1,433.8	1,389.4	1,394.6	1,491.5	1,498.1	1,547.5	1,597.5	1,541.7
Jackson	423.7	406.7	434.9	383.8	404.8	395.8	441.7	409.7
Jefferson	20,642.9	22,209.8	24,161.9	27,213.8	31,259.3	35,652.0	40,182.0	44,814.3

Table II
(continued)

County	1956-57*	1957-58*	1958-59*	1959-60	1960-61	1961-62	1962-63	1963-64
Kiowa	538.8	559.9	557.7	572.9	615.8	592.7	595.8	612.0
Kit Carson	1,461.8	1,420.7	1,476.8	1,512.6	1,584.7	1,618.2	1,659.1	1,759.4
Lake	1,616.1	1,706.1	1,345.9	1,415.9	1,507.9	1,632.7	1,534.9	1,851.7
La Plata	3,774.1	4,062.9	4,293.8	4,343.9	4,605.2	4,900.7	5,005.3	5,015.7
Larimer	8,630.8	8,826.5	9,157.0	9,795.5	10,586.7	11,212.7	12,079.2	12,995.3
Las Animas	4,755.3	4,611.1	4,542.8	4,396.3	4,263.9	4,080.5	3,935.0	3,826.9
Lincoln	1,203.7	1,210.7	1,223.7	1,249.6	1,297.9	1,246.1	1,256.4	1,317.8
Logan	4,344.3	4,164.4	4,272.3	4,387.0	4,470.9	4,463.5	4,563.6	4,731.9
Mesa	10,242.0	10,527.3	10,744.7	11,135.5	11,424.6	11,731.5	12,078.2	12,536.0
Mineral	99.3	99.3	84.4	92.7	94.8	103.4	97.4	96.0
Moffat	1,422.3	1,440.5	1,533.3	1,625.3	1,718.7	1,755.5	1,848.8	1,947.2
Montezuma	2,791.6	3,439.1	3,652.3	3,496.8	3,424.6	3,403.5	3,550.5	3,694.2
Montrose	3,982.7	4,086.0	4,219.5	4,363.3	4,444.0	4,583.5	4,743.4	4,960.8
Morgan	4,875.8	4,773.6	5,101.6	5,195.8	5,246.5	5,342.8	5,392.5	5,421.0
Otero	5,803.9	5,702.6	5,844.4	5,985.1	6,179.9	6,235.5	6,297.2	6,385.5
Ouray	495.9	434.4	420.1	399.1	421.7	418.3	387.2	377.5
Park	282.0	313.5	354.6	360.7	330.5	287.8	290.5	307.9
Phillips	1,074.7	1,093.2	1,098.4	1,050.6	1,101.9	1,089.4	1,092.7	1,090.9
Pitkin	373.8	391.3	433.7	476.4	533.6	586.4	627.3	713.1
Prowers	3,019.1	3,055.9	3,192.0	3,432.6	3,343.2	3,392.9	3,398.9	3,430.5
Pueblo	21,143.4	21,863.6	22,834.4	23,632.4	25,305.0	26,095.4	27,046.4	27,835.4
Rio Blanco	1,307.7	1,246.8	1,276.9	1,326.1	1,367.5	1,387.5	1,408.1	1,413.0
Rio Grande	2,546.0	2,544.1	2,684.5	2,582.1	2,670.9	2,751.5	2,800.1	2,932.1
Routt	1,529.8	1,456.5	1,494.0	1,438.6	1,421.4	1,438.6	1,481.9	1,559.7
Saguache	1,122.9	1,063.5	1,141.8	1,154.7	1,164.4	1,166.6	1,211.1	1,251.5
San Juan	218.4	191.0	167.3	213.9	239.1	191.8	173.9	199.5
San Miguel	628.6	626.9	660.3	606.4	584.9	577.1	545.8	529.3
Sedgwick	1,121.3	1,035.9	1,059.5	1,093.6	1,066.2	1,089.4	1,073.4	1,103.4
Summit	250.7	334.0	388.7	441.5	487.5	419.0	328.1	382.7
Teller	550.2	549.7	582.7	578.8	593.1	589.8	618.7	644.1
Washington	1,478.3	1,473.0	1,548.2	1,551.0	1,581.0	1,603.8	1,600.9	1,633.1
Weld	14,641.1	14,829.9	15,471.5	16,180.7	17,012.7	17,188.5	17,723.5	18,555.9
Yuma	2,032.0	2,034.8	2,112.1	2,131.5	2,119.6	2,059.0	2,087.7	2,048.6
TOTALS	296,606.2	308,956.7	328,071.9	346,701.2	370,659.9	389,408.0	410,914.8	433,016.6

Note: ADA was computed on the basis of 172 days.

* ADA for these years included non-resident pupils. ADA for 1959-1963 excludes these quantities.

Source: P.S.F.A. Books, State Department of Education.

Table III

PERCENT CHANGE IN A.D.A. BY COUNTY IN COLORADO FOR SCHOOL YEARS 1957-58 THROUGH 1963-64

<u>County</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>	<u>1961-62</u>	<u>1962-63</u>	<u>1963-64</u>
Adams	12.4	16.0	16.1	15.4	10.8	13.4	8.8
Alamosa	2.5	2.3	3.8	2.6	2.1	5.6	2.9
Arapahoe	7.6	10.0	10.8	12.5	4.1	9.5	7.0
Archuleta	-5.6	15.8	-10.7	0.5	6.2	-2.7	3.4
Baca	8.2	-0.7	0.8	4.4	3.2	1.5	0.5
Bent	-1.0	2.4	4.1	0.3	1.1	1.4	0.6
Boulder	6.5	8.5	8.7	12.1	7.8	11.7	7.9
Chaffee	4.4	1.5	4.3	0.1	6.3	5.3	8.7
Cheyenne	2.1	6.1	-1.6	1.6	0.0	0.1	6.1
Clear Creek	2.4	1.9	-0.4	7.5	-2.8	6.7	4.9
Conejos	0.0	4.7	0.2	-0.5	2.7	4.4	-0.6
Costilla	15.2	-0.8	-3.5	2.4	-3.3	-6.0	-1.5
Crowley	-1.0	4.2	2.8	-2.1	2.5	3.1	-5.6
Custer	-10.0	-3.7	5.5	-5.6	-3.3	19.9	-6.7
Delta	-1.7	3.2	0.8	-0.6	0.9	-0.2	0.1
Denver	3.2	4.6	2.6	5.9	3.7	0.8	1.9
Dolores	4.1	5.2	-5.6	3.3	-0.4	-3.4	-4.1
Douglas	6.2	7.4	0.0	10.5	8.2	10.8	13.5
Eagle	-1.1	1.5	2.4	0.6	11.3	6.9	7.5
Elbert	-3.6	3.4	4.6	-2.4	1.2	-7.1	1.6
El Paso	9.7	13.4	10.2	4.4	8.4	8.6	9.7
Fremont	0.9	4.8	3.0	2.8	0.8	3.8	1.9
Garfield	3.3	0.2	7.1	7.1	2.3	-1.5	3.4
Gilpin	-5.0	-5.8	-12.8	5.2	34.2	22.9	0.5
Grand	3.1	-1.1	1.0	5.6	0.5	8.1	2.1
Gunnison	4.1	1.5	5.3	2.6	8.5	7.0	12.5
Hinsdale	-75.8	430.5	28.0	-21.5	-18.4	-23.6	84.3
Huerfano	-3.1	0.4	6.9	0.4	3.3	3.2	-3.5
Jackson	-4.0	6.9	-11.8	5.5	-2.2	11.6	-7.3
Jefferson	7.6	8.8	12.6	14.9	14.1	12.7	11.5

Table III
(continued)

<u>County</u>	<u>1957-58</u>	<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>	<u>1961-62</u>	<u>1962-63</u>	<u>1963-64</u>
Kiowa	3.9	-0.4	2.7	7.5	-3.8	0.5	2.7
Kit Carson	-2.8	3.9	2.4	4.8	2.1	2.5	6.0
Lake	5.6	-21.1	5.2	6.5	8.3	-6.0	20.6
La Plata	7.6	5.7	1.2	6.0	6.4	2.1	0.2
Larimer	2.3	3.7	7.0	8.1	5.9	7.7	7.6
Las Animas	-3.0	-1.5	-3.2	-3.0	-4.3	-3.6	-2.7
Lincoln	0.6	1.1	2.1	3.9	-4.0	0.8	4.9
Logan	-4.1	2.6	2.7	1.9	-0.2	2.2	3.7
Mesa	2.8	2.1	3.6	2.6	2.7	3.0	3.8
Mineral	0.0	-15.0	9.8	2.3	9.1	-5.8	-1.4
Moffat	1.3	6.4	6.0	5.7	2.1	5.3	5.3
Montezuma	23.2	6.2	-4.3	-2.1	-0.6	4.3	4.0
Montrose	2.6	3.3	3.4	1.8	3.1	3.5	4.6
Morgan	-2.1	6.9	1.8	1.0	1.8	0.9	0.5
Otero	-1.7	2.5	2.4	3.3	0.9	1.0	8.5
Ouray	-12.4	-3.3	-5.0	5.6	-0.8	-7.4	-2.6
Park	11.2	13.1	1.7	-8.4	-12.9	0.9	6.0
Phillips	1.7	0.5	-4.4	4.9	-1.1	0.3	-0.2
Pitkin	4.7	10.8	9.8	12.0	9.9	7.0	13.7
Prowers	1.2	4.5	7.5	-2.6	1.5	0.2	0.9
Pueblo	3.4	4.4	3.5	7.1	3.1	3.6	2.9
Rio Blanco	-4.7	2.4	3.9	3.1	1.5	1.5	0.3
Rio Grande	-0.1	5.5	-3.8	3.4	3.0	1.8	4.7
Routt	-4.8	2.6	-3.7	-1.2	1.2	3.0	5.3
Saguache	-5.3	7.4	1.1	0.8	0.2	3.8	3.3
San Juan	-12.5	-12.4	27.9	11.8	-19.8	-9.3	14.7
San Miguel	-0.3	5.3	-8.2	-3.5	-1.3	-5.4	-3.0
Sedgwick	-7.6	2.3	3.2	-2.5	2.2	-1.5	2.8
Summit	33.2	16.4	13.6	10.4	-14.1	-21.7	16.6
Teller	-0.1	6.0	-0.7	2.5	-0.6	4.9	4.1
Washington	-0.4	5.1	0.2	1.9	1.4	-0.2	2.0
Weld	1.3	4.3	4.6	5.1	1.0	3.2	4.6
Yuma	<u>0.1</u>	<u>3.8</u>	<u>0.9</u>	<u>-0.6</u>	<u>-2.9</u>	<u>1.4</u>	<u>-1.9</u>
TOTALS	4.2	6.2	5.7	6.9	5.1	5.5	5.4

Note: ADA was computed on the basis of 172 days.
Source: State Department of Education.

Assumption #3. "The property tax base upon which the public schools are primarily dependent is growing at a rate of approximately 3% per year."

Table IV shows the percentage increase in the property tax base of the state since 1957. For the years 1958 through 1960 the base grew at a rate in excess of 4% per year; however, for the two most recent years the rate of growth has been only 3%. This is not as high as the rate of enrollment growth.

Table V shows the property tax base changes by county for the period between 1957 and 1964. As can be noted, there is not uniform growth in the several counties and valuations for individual counties often do not change in the same direction or at proportionately the same rate as enrollments in those counties (compare Table III).

Table IV
GROWTH IN COLORADO PROPERTY TAX BASE, 1957-1964

<u>Year</u>	<u>Assessed Valuation</u>	<u>% Growth Over Previous Year</u>
1957	\$3,148,709,755	--
1958	3,281,670,420	4.2
1959	3,422,183,719	4.3
1960	3,582,151,810	4.7
1961	3,698,641,335	3.3
1962	3,810,384,618	3.0
1963	3,923,377,076	3.0
1964	3,986,907,507	1.6

Assumption #4. "The Governor, the members of the General Assembly, and the citizenry of Colorado are generally agreed that the property tax is approaching the saturation point."

This assumption is not one that can be refuted or proved -- it is more a matter of opinion.

In absolute dollars the increase in property taxes has been considerable. In 1930, property taxes levied in Colorado totalled \$49,207,000, whereas in 1963 they totalled \$258,198,000 -- 5¼ times as much. The total property tax levy in 1950 was \$81,258,000 -- the 1963 levy was better than three times as great. Colorado has experienced a 26% increase in property taxes levied since 1960.

On the other hand, the \$49 million levied in 1930 represented 8.2% of the personal income of Coloradans as opposed to 5.3% in 1963. Despite the 26% increase in property taxes levied since 1960 the per cent of personal income going for property taxes has remained relatively stable.

Table V

ASSESSED VALUATION AND PERCENT CHANGES THEREIN FROM THE PRECEDING YEAR, BY COUNTIES OF COLORADO, FROM 1957 TO 1964

County	1957 Valuation	1958 Valuation	% Inc.	1959 Valuation	% Inc.	1960 Valuation	% Inc.	1961 Valuation	% Inc.	1962 Valuation	% Inc.	1963 Valuation	% Inc.	1964 Valuation	% Inc.
Adams	\$131,821,250	\$148,199,600	12.4	\$166,784,090	12.5	\$191,495,150	14.8	\$207,386,040	8.3	\$221,029,150	6.6	\$239,375,840	8.3	\$253,038,790	5.7
Alamosa	15,261,303	15,659,932	2.6	15,866,191	1.3	15,609,426	-1.6	16,072,146	3.0	16,255,623	1.1	16,478,993	1.4	16,730,708	1.5
Arapahoe	143,520,340	143,523,910	0.0	166,334,420	15.9	185,179,880	11.3	206,400,600	11.5	229,700,180	11.3	248,972,840	11.3	252,571,070	1.4
Archuleta	5,340,306	5,836,670	9.3	5,682,994	-2.6	5,689,421	0.1	5,751,090	1.1	5,932,806	3.2	6,073,574	2.4	6,332,478	4.3
Baca	19,751,943	20,123,882	1.9	20,462,970	1.7	20,724,439	1.3	20,842,671	0.6	21,068,626	1.1	21,876,835	3.8	23,024,875	5.2
Bent	15,717,977	15,776,717	0.4	15,936,245	1.0	15,722,914	-1.3	15,368,285	-2.3	15,519,211	1.0	15,558,212	0.3	15,462,020	-0.6
Boulder	110,931,510	119,168,960	7.4	126,602,370	6.2	134,986,750	6.6	147,159,320	9.0	153,277,320	4.2	166,360,150	8.5	179,810,430	8.1
Chaffee	13,467,720	13,925,960	3.4	13,857,810	-0.5	13,786,870	-0.5	13,991,310	1.5	13,781,490	-1.5	14,279,920	3.6	14,574,230	2.1
Cheyenne	15,319,885	15,381,495	0.4	15,502,445	0.8	15,460,965	-0.3	15,174,570	-1.9	15,362,447	1.2	15,610,565	1.6	15,269,252	-2.2
Clear Creek	5,658,310	5,895,610	4.2	5,690,250	-3.5	5,550,890	-2.4	5,665,880	2.1	5,787,010	2.1	6,071,590	4.9	6,861,760	13.0
Conejos	10,475,795	10,307,480	-1.6	10,420,590	1.1	10,547,620	1.2	10,598,415	0.5	10,976,060	3.6	11,529,325	5.0	11,604,450	0.7
Costilla	5,711,870	5,675,640	-0.6	5,824,765	2.6	5,872,485	0.8	5,849,150	-0.4	5,752,465	-1.7	5,889,755	2.4	6,329,370	7.5
Crowley	7,372,475	7,453,910	1.1	7,590,435	1.8	7,401,810	-2.4	7,401,170	0.0	7,433,210	0.4	7,578,815	2.0	7,668,615	1.2
Custer	3,248,138	3,164,481	-2.6	3,326,184	5.1	3,357,231	0.9	3,378,358	0.6	3,463,374	2.5	3,498,395	1.0	3,523,025	0.7
Delta	20,259,000	20,450,000	0.9	21,075,310	3.1	20,524,480	-2.6	21,193,970	3.3	20,517,390	-3.2	20,807,630	1.4	20,400,960	-2.0
Denver	1,030,289,610	1,070,893,790	3.9	1,098,188,660	2.5	1,123,224,560	2.3	1,132,313,680	0.8	1,158,372,540	2.3	1,169,942,550	1.0	1,152,398,040	-1.5
Dolores	5,113,370	5,027,300	-1.7	5,478,375	9.0	5,825,880	6.3	6,159,465	5.7	5,543,750	-10.0	5,153,630	-7.0	5,067,545	-1.7
Douglas	13,003,880	13,464,810	3.5	13,875,330	3.0	14,537,800	4.8	15,168,980	4.3	15,886,920	4.7	17,247,710	8.6	17,932,450	4.0
Eagle	12,763,856	12,672,711	-0.7	12,359,133	-2.5	12,200,290	-1.3	12,052,977	-1.2	11,972,868	-0.7	13,500,000	12.8	14,651,828	8.5
Elbert	13,903,755	14,283,988	2.7	14,706,093	3.0	14,432,632	-1.9	14,822,381	2.7	14,944,629	0.8	15,018,618	0.5	14,750,231	-1.8
El Paso	169,552,590	178,943,350	5.5	192,369,530	7.5	208,730,600	8.5	216,224,340	3.6	221,919,610	2.6	236,841,230	6.7	250,065,470	5.6
Fremont	27,355,050	27,879,510	1.9	30,153,000	8.1	30,570,830	1.5	31,151,560	1.9	30,847,810	-1.0	30,979,720	0.4	31,141,290	0.5
Garfield	27,061,890	29,245,010	8.1	28,409,690	-2.9	28,612,850	0.7	29,332,280	2.5	29,918,420	2.0	30,909,270	3.3	31,531,480	2.0
Gilpin	2,818,130	2,828,095	0.4	2,794,540	-1.2	2,759,130	-1.3	2,797,835	1.4	2,866,655	2.5	2,958,255	3.2	3,032,620	2.5
Grand	11,227,150	11,400,515	1.5	11,459,740	0.5	11,673,435	1.9	11,798,080	1.1	11,569,770	-1.9	11,861,665	2.5	11,913,015	0.4
Gunnison	10,556,875	11,431,355	8.3	11,497,860	0.6	11,860,105	3.2	11,781,330	-0.7	11,755,750	-0.2	12,507,855	6.4	13,391,775	7.1
Hinsdale	1,161,800	1,184,870	2.0	1,329,600	12.2	1,346,120	1.2	1,320,140	-1.9	1,319,025	-0.1	1,324,745	0.4	1,367,852	3.3
Huerfano	10,985,650	11,200,970	2.0	11,078,040	-1.1	11,181,805	0.9	11,203,910	0.2	11,279,675	0.7	11,748,235	4.2	11,054,825	-5.9
Jackson	8,664,104	9,151,750	5.6	9,590,054	4.8	9,591,761	0.0	9,238,906	-3.7	8,628,718	-6.6	9,047,382	4.9	8,528,674	-5.7
Jefferson	156,071,380	171,886,190	10.1	192,257,260	11.9	220,374,220	14.6	248,235,140	12.6	282,537,680	13.8	311,616,840	10.3	335,350,090	7.6
Kiowa	13,389,440	13,331,830	-0.4	13,424,820	0.7	13,383,360	-0.3	13,172,560	-1.6	13,476,730	2.3	13,615,335	1.0	13,697,920	0.6
Kit Carson	19,255,385	19,435,075	0.9	20,690,225	6.5	21,014,515	1.6	20,975,780	-0.2	21,195,810	1.0	21,989,670	3.7	21,935,228	-0.2
Lake	31,005,385	31,675,255	2.2	26,433,460	-16.5	36,378,675	37.6	42,673,980	17.3	38,452,185	-9.9	29,998,725	-22.0	35,189,370	17.3
La Plata	35,202,040	39,217,325	11.4	41,100,750	4.8	42,328,075	3.0	42,251,475	-0.2	42,936,145	1.6	42,208,135	-1.7	42,142,510	-0.2
Larimer	85,483,060	90,784,720	6.2	95,910,810	5.6	101,594,590	5.9	104,680,580	3.0	108,434,690	3.6	113,345,080	4.5	119,268,770	5.2
Las Animas	30,987,215	30,897,670	-0.3	31,178,941	0.9	30,882,460	-1.0	29,912,410	-3.1	29,196,620	-2.4	28,876,085	-1.1	28,297,450	-2.0
Lincoln	18,848,645	18,714,405	-0.7	19,324,415	3.3	19,218,205	-0.5	19,146,645	-0.4	19,252,795	0.6	19,648,480	2.1	19,561,385	-0.4
Logan	65,332,670	63,019,550	-3.5	63,792,815	1.2	62,571,140	-1.9	60,064,975	-4.0	59,978,975	-0.1	61,277,840	2.2	59,719,165	-2.5
Mesa	74,097,910	84,602,490	14.2	88,235,960	4.3	94,058,580	6.6	94,391,000	0.4	91,310,170	-3.3	91,913,420	0.7	92,584,870	0.7
Mineral	1,805,059	1,790,755	-0.8	1,631,847	-8.9	1,621,773	-0.6	1,633,654	0.7	1,699,764	4.0	1,724,308	1.4	1,758,271	2.0
Moffat	16,708,845	18,705,045	11.9	19,924,560	6.5	20,587,035	3.3	21,906,185	6.4	21,096,175	-3.7	20,462,205	-3.0	21,438,290	4.8
Montezuma	12,979,375	15,740,995	21.3	18,332,185	16.5	20,841,675	13.7	20,726,710	-0.6	20,747,405	0.1	20,817,955	0.3	20,855,670	0.2
Montrose	27,481,815	29,148,550	6.1	30,174,360	3.5	31,626,770	4.8	31,896,740	0.9	33,026,355	3.5	32,983,585	-0.1	31,913,510	-3.2
Morgan	63,638,070	63,572,010	-0.1	67,578,150	6.3	71,550,410	5.9	73,752,190	3.1	70,669,620	-4.2	61,895,440	-12.4	55,924,215	-9.6
Otero	37,330,805	37,584,155	0.7	37,992,370	1.1	37,485,285	-1.3	38,470,025	2.6	39,675,090	3.1	39,742,080	0.2	40,778,325	2.6
Ouray	4,530,072	4,413,499	-2.6	4,225,492	-4.0	4,250,638	0.4	4,486,238	5.5	4,513,407	0.6	4,559,980	1.0	4,715,750	3.4
Park	7,566,860	7,933,975	4.9	7,663,195	-3.4	7,609,795	-0.7	8,925,080	17.2	8,863,735	-0.7	9,352,755	5.5	8,406,435	-10.1
Phillips	16,335,110	16,453,550	0.7	17,054,380	3.7	18,158,075	6.5	18,082,725	-0.4	18,303,795	1.2	18,195,270	-0.6	17,824,515	-2.0
Pitkin	7,463,940	8,109,030	8.6	8,959,330	10.5	9,562,760	6.7	10,538,340	10.2	12,004,890	13.9	13,011,590	8.4	14,392,610	10.6
Prowers	26,884,620	26,735,760	-0.6	27,490,842	2.8	28,141,347	2.4	28,408,191	0.9	28,596,443	0.7	28,383,308	-0.7	29,124,411	2.6
Pueblo	152,393,440	160,261,030	5.2	164,459,440	2.6	171,786,125	4.5	176,486,530	2.7	177,965,425	0.8	178,533,670	0.3	181,059,390	1.4
Rio Blanco	83,856,110	80,369,045	-4.2	75,244,905	-6.4	67,596,650	-10.2	65,753,550	-2.3	63,591,945	-3.3	62,481,115	-2.0	62,481,710	0.3
Rio Grande	18,794,633	19,037,631	1.3	19,386,710	1.8	20,003,496	3.2	20,047,864	0.2	20,165,112	0.6	20,444,059	1.4	21,223,005	3.8
Routt	21,770,050	22,064,210	1.4	22,043,150	-0.1	20,036,540	-9.1	19,963,260	-0.4	19,724,380	-1.2	20,839,790	5.7	22,499,300	8.0
Saguache	9,832,430	10,009,160	1.8	10,351,740	3.4	10,316,650	-0.3	10,545,770	2.2	10,561,330	0.1	11,359,800	7.6	11,409,430	0.4
San Juan	2,695,502	2,499,104	-7.3	2,475,768	-0.9	2,627,259	6.1	2,592,589	-1.3	2,603,030	0.4	2,574,390	-1.1	2,584,005	0.4
San Miguel	7,557,050	7,979,530	5.6	8,602,040	7.8	8,618,900	0.2	8,470,500	-1.7	7,769,850	-8.3	7,503,600	-3.4	7,497,220	-0.1
Sedgwick	13,856,460	13,720,560	-1.0	13,857,880	1.0	14,941,750	7.8	14,805,360	-0.9	14,787,250	-0.1	14,752,620	-0.2	14,564,310	-1.3
Summit	4,813,280	5,344,905	11.0	5,453,815	2.0	5,878,565	7.8	6,458,580	9.9	7,084,030	9.7	7,269,100	2.6	7,559,140	4.0
Teller	5,871,720	5,933,280	1.0	6,070,450	2.3	6,045,460	-0.4	6,001,520	-0.7	5,829,250	-2.9	5,997,280	2.9	6,063,730	1.1
Washington	42,962,547	42,722,480	-0.6	43,748,500	2.4	44,128,943	0.9	46,537,150	5.5	49,846,130	7.1	48,141,042	-3.4	44,056,449	-8.5
Weld	140,587,000	144,169,400	2.5	148,734,300	3.2	152,785,480	2.7	153,365,790	0.4	156,013,570	1.7	163,177,950	4.6	165,173,970	1.2
Yuma	23,006,300	23,655,980	2.8	24,142,140	2.1	25,679,480	6.4	25,683,410	0.0	25,792,330	0.4	25,864,270	0.3	25,827,960	-0.1
TOTALS	\$3,148,709,755	\$3,281,670,420	4.2	\$3,422,183,719	4.3	\$3,582,151,810	4.7	\$3,698,641,335	3.3	\$3,810,384,618	3.0	\$3,923,377,076	3.0	\$3,986,907,507	1.6

Assumption #5. "Most of the states pay a greater proportion of the cost of education (public primary and secondary) from the state's broader tax base than does Colorado... and in Colorado the share the state is paying for public education has been declining."

Because of variances in what expenditures are included for Colorado schools in making comparisons on the proportion the state pays of all school operating costs, the National Education Association's Rankings of the States has been used to compare the several states. These comparisons exclude borrowing and non-revenue receipts.

The per cent of local school operating revenues received from the state for Colorado is shown below:

Table VI

STATE SHARE OF LOCAL SCHOOL OPERATING REVENUES IN COLORADO

<u>Year</u>	<u>% Received From State*</u>
1958-59	22.7%
1959-60	20.2
1960-61	22.1
1961-62	20.6
1962-63	24.3
1963-64	24.2

* Taken from NEA Rankings of the States.

According to the NEA statistics the per cent the state is paying is not declining, in fact, it is now slightly higher than in recent years. Colorado ranks towards the bottom of a listing of the states in the per cent of operating expenses of schools it pays, ranking 44th in 1958-59, 44th in 1959-60, 43rd in 1960-61, 45th in 1961-62, 38th in 1962-63 and 40th in 1963-64. (See Table VII.)

One could conclude from the foregoing that Coloradoans are not supporting their schools adequately. However, if we look at the per capita expenditures by both state and local governments for local schools we find that Colorado ranked: 10th in the nation in 1958; 6th in 1959; 8th in 1960; 7th in 1961; and 12th in 1962. (See Table VIII.)

Table VII

PER CENT OF PUBLIC ELEMENTARY AND SECONDARY SCHOOL REVENUES FROM THE STATE
1957-58 Through 1963-64 Est.

1958-59			1959-60			1960-61			1961-62			1962-63			1963-64 Est.		
#	State	%	#	State	%	#	State	%	#	State	%	#	State	%	#	State	%
1.	Del.	88.2%	1.	Del.	78.1%	1.	Del.	79.6%	1.	Del.	81.2%	1.	Del.	81.1%	1.	N.M.	80.6%
2.	N.M.	77.2	2.	La.	72.8	2.	S.C.	71.8	2.	N.M.	74.9	2.	N.M.	76.7	2.	Del.	79.2
3.	Hawaii	73.7	3.	Ga.	71.9	3.	N.C.	71.1	3.	La.	71.5	3.	N.C.	69.8	3.	N.C.	72.0
4.	Ala.	72.5	4.	S.C.	71.9	4.	Hawaii	70.8	4.	N.C.	71.0	4.	La.	68.5	4.	Hawaii	68.3
5.	Ga.	72.0	5.	Hawaii	70.8	5.	N.M.	70.6	5.	S.C.	69.5	5.	Ala.	66.7	5.	S.C.	67.8
6.	La.	70.8	6.	N.C.	70.7	6.	Ala.	69.1	6.	Hawaii	68.7	6.	Ga.	66.4	6.	La.	66.9
7.	N.C.	70.3	7.	N.M.	69.4	7.	La.	68.2	7.	Ga.	66.9	7.	Hawaii	66.2	7.	Ga.	66.0
8.	S.C.	67.7	8.	Ala.	68.0	8.	Ga.	64.1	8.	Miss.	66.5	8.	S.C.	65.6	8.	Ala.	64.7
9.	Tenn.	63.2	9.	Wash.	61.1	9.	Wash.	61.6	9.	Ala.	64.3	9.	Wash.	62.0	9.	Nev.	64.0
10.	Fla.	60.7	10.	Fla.	58.9	10.	W. Va.	57.0	10.	Wash.	61.6	10.	Miss.	60.0	10.	Wash.	61.9
11.	W. Va.	57.4	11.	W. Va.	57.4	11.	Ky.	55.3	11.	Tenn.	58.7	11.	Ky.	58.2	11.	Miss.	57.5
12.	Tenn.	53.8	12.	Tenn.	53.8	12.	Tenn.	55.2	12.	Tex.	55.3	12.	Alaska	55.7	12.	Tenn.	56.5
13.	Miss.	55.5	13.	Nev.	53.2	13.	Nev.	55.1	13.	Ky.	54.7	13.	W. Va.	55.3	13.	Fla.	55.5
14.	Tex.	53.2	14.	Miss.	53.0	14.	Fla.	55.0	14.	Nev.	54.6	14.	Tenn.	55.0	14.	Ky.	55.1
15.	Ark.	51.9	15.	Pa.	50.3	15.	Miss.	54.4	15.	Alaska	54.5	15.	Nev.	53.1	15.	Tex.	52.5
16.	Wash.	50.2	16.	Alaska	50.0	16.	Pa.	51.1	16.	W. Va.	54.2	16.	Fla.	53.0	16.	W. Va.	51.4
17.	Ky.	48.6	17.	Ark.	49.2	17.	Ark.	50.8	17.	Fla.	53.6	17.	Tex.	52.3	17.	Utah	51.3
18.	Mich.	48.6	18.	Tex.	47.9	18.	Tex.	50.0	18.	Utah	46.9	18.	Utah	48.6	18.	Alaska	48.6
19.	Pa.	48.5	19.	Utah	47.0	19.	Alaska	47.5	19.	Ark.	46.0	19.	Ark.	45.9	19.	Ark.	46.8
20.	Nev.	46.3	20.	Okla.	46.2	20.	Wyo.	45.2	20.	Pa.	44.6	20.	N.Y.	44.2	20.	N.Y.	44.0
21.	Wyo.	45.7	21.	Ariz.	44.2	21.	Mich.	43.6	21.	Wyo.	44.1	21.	Mich.	42.8	21.	Pa.	43.7
22.	Utah	43.7	22.	Ky.	43.8	22.	Utah	43.4	22.	Mich.	42.4	22.	Wyo.	42.4	22.	Mich.	42.8
23.	Minn.	43.1	23.	Calif.	42.7	23.	Okla.	42.8	23.	N.Y.	41.4	23.	Pa.	42.0	23.	Wyo.	41.9
24.	N.Y.	39.6	24.	Mich.	42.3	24.	N.Y.	42.4	24.	Okla.	41.4	24.	Va.	40.9	24.	Va.	41.4
25.	Calif.	39.1	25.	Wyo.	41.3	25.	Ariz.	40.9	25.	Ariz.	39.5	25.	Mo.	39.9	25.	Calif.	39.8
26.	Md.	33.9	26.	Maine	38.3	26.	Calif.	40.4	26.	Calif.	38.6	26.	Calif.	39.8	26.	Minn.	38.8
27.	Va.	33.2	27.	Minn.	38.0	27.	Minn.	37.9	27.	Md.	37.8	27.	Minn.	37.1	27.	Conn.	35.3
28.	Vt.	33.2	28.	N.Y.	37.8	28.	Md.	36.5	28.	Minn.	37.6	28.	Md.	35.9	28.	Mo.	34.7
29.	Mo.	33.2	29.	Md.	36.9	29.	Va.	36.1	29.	Conn.	35.8	29.	Ariz.	35.7	29.	Ariz.	34.3
30.	N. Dak.	32.8	30.	Va.	33.6	30.	Idaho	32.6	30.	Mo.	35.7	30.	Conn.	35.4	30.	Md.	34.2
31.	Ariz.	32.0	31.	Idaho	31.9	31.	Ind.	31.4	31.	Va.	34.5	31.	Idaho	32.4	31.	Ind.	33.9
32.	Ind.	31.3	32.	Mo.	31.0	32.	Maine	29.6	32.	Idaho	31.9	32.	Ind.	30.7	32.	Idaho	32.6
33.	Maine	30.5	33.	Oreg.	29.9	33.	Mo.	29.4	33.	Oreg.	31.0	33.	Oreg.	29.5	33.	Oreg.	32.5
34.	Ill.	29.5	34.	Ind.	29.5	34.	Oreg.	29.4	34.	Ind.	30.6	34.	Okla.	28.3	34.	R.I.	31.5
35.	Ohio	29.4	35.	Ohio	28.7	35.	Ohio	29.1	35.	Ohio	28.5	35.	R.I.	26.4	35.	Maine	31.1
36.	Oreg.	29.3	36.	Conn.	27.5	36.	N. Dak.	28.3	36.	Mont.	26.8	36.	N. Dak.	25.0	36.	Okla.	28.6
37.	Idaho	28.2	37.	N. Dak.	26.5	37.	Mass.	26.9	37.	N. Dak.	25.2	37.	Maine	24.7	37.	Mont.	26.4
38.	Conn.	27.4	38.	N.J.	24.1	38.	Conn.	26.6	38.	R.I.	25.2	38.	COLO.	24.3	38.	Wis.	25.5
39.	Okla.	26.9	39.	Ill.	23.8	39.	Mont.	25.3	39.	Wis.	24.9	39.	Mass.	24.1	39.	Ill.	24.6
40.	Mass.	26.9	40.	Vt.	23.5	40.	R.I.	24.9	40.	Mass.	24.3	40.	Wis.	23.9	40.	COLO.	24.2
41.	N.J.	26.4	41.	Kans.	23.4	41.	N.J.	23.8	41.	Ill.	22.8	41.	Mont.	23.2	41.	N. Dak.	24.2
42.	R.I.	25.3	42.	Wis.	22.5	42.	Kans.	22.7	42.	N.J.	22.8	42.	N.J.	22.8	42.	Vt.	24.2
43.	Mont.	24.1	43.	Mont.	22.2	43.	COLO.	22.1	43.	Vt.	22.6	43.	Ohio	22.7	43.	Mass.	23.9
44.	COLO.	22.7	44.	COLO.	20.2	44.	Vt.	22.0	44.	Maine	21.7	44.	Vt.	22.2	44.	Ohio	23.7
45.	Wis.	21.4	45.	R.I.	19.0	45.	Wis.	21.3	45.	COLO.	20.6	45.	Kans.	20.8	45.	N.J.	22.8
46.	Kans.	20.3	46.	Mass.	17.7	46.	Ill.	20.4	46.	Kans.	20.5	46.	Ill.	19.8	46.	Kans.	21.0
47.	Ia.	13.3	47.	Ia.	12.4	47.	Ia.	11.6	47.	Ia.	13.0	47.	Ia.	12.5	47.	S. Dak.	11.6
48.	S. Dak.	10.9	48.	S. Dak.	8.4	48.	S. Dak.	8.2	48.	S. Dak.	11.9	48.	S. Dak.	11.6	48.	Ia.	11.0
49.	N.H.	9.6	49.	N.H.	5.4	49.	N.H.	5.7	49.	Nebr.	6.1	49.	N.H.	6.7	49.	N.H.	7.3
50.	Nebr.	6.9	50.	Nebr.	5.1	50.	Nebr.	4.0	50.	N.H.	6.0	50.	Nebr.	6.0	50.	Nebr.	6.3

Source: NEA Rankings of the States.

Table VIII
PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR LOCAL SCHOOLS
1958 - 1962

Year 1958		Year 1959		Year 1960		Year 1961		Year 1962	
#	State	#	State	#	State	#	State	#	State
1.	Del. \$106.61	1.	Del. \$125.55	1.	Wyo. \$134.04	1.	Alaska (16th, \$98.40) \$131.20	1.	Wyo. \$132.14
2.	Calif. 104.93	2.	Alaska 119.37	2.	Del. 119.38	2.	Calif. 126.20	2.	Alaska (21,\$96.26) 128.35
3.	Ariz. 104.47	3.	Calif. 112.12	3.	Alaska (19th, \$86.33) 116.67	3.	Wyo. 122.49	3.	Utah 120.16
4.	N.Y. 99.11	4.	Utah 105.34	4.	Calif. 110.24	4.	Utah 119.21	4.	Calif. 119.86
5.	Wyo. 98.75	5.	Ariz. 104.38	5.	Utah 108.26	5.	Nev. 116.72	5.	Oreg. 118.31
6.	Wash. 95.99	6.	COLO. 102.79	6.	Ariz. 107.06	6.	Wash. 112.10	6.	Nev. 117.64
7.	Utah 95.84	7.	Wyo. 101.25	7.	Oreg. 106.88	7.	COLO. 111.90	7.	Wash. 117.04
8.	Nev. 94.76	8.	N.M. 101.14	8.	COLO. 106.71	8.	Oreg. 111.06	8.	Ariz. 115.56
9.	N.M. 93.23	9.	Wash. 97.20	9.	Nev. 106.25	9.	N.M. 110.58	9.	Conn. 113.11
10.	COLO. 89.30	10.	N.Y. 95.82	10.	N.M. 104.59	10.	Minn. 108.85	10.	Minn. 112.54
11.	Oreg. 88.44	11.	Nev. 92.86	11.	Wash. 102.48	11.	Ariz. 108.05	11.	N.Y. 108.55
12.	N.J. 87.13	12.	Oreg. 92.75	12.	N.Y. 98.40	12.	N.Y. 105.20	12.	COLO. 107.63
13.	Mich. 86.56	13.	Minn. 92.41	13.	N. Dak. 96.53	13.	Mich. 102.18	13.	N.M. 107.25
14.	Minn. 86.43	14.	Mich. 88.97	14.	Conn. 96.19	14.	Del. 101.31	14.	Mich. 105.58
15.	Conn. 81.87	15.	Vt. 86.29	15.	Vt. 94.37	15.	Mont. 100.00	15.	Ind. 101.22
16.	Vt. 81.72	16.	N.J. 83.81	16.	Mich. 93.44	16.	N. Dak. 98.75	16.	Del. 101.12
17.	Kans. 80.95	17.	Mont. 81.80	17.	Ill. 87.95	17.	Hawaii 97.56	17.	Ia. 101.10
18.	Ia. 79.20	18.	Conn. 81.41	18.	Mont. 87.46	18.	Ia. 96.44	18.	Md. 100.14
19.	Ia. 77.11	19.	La. 81.33	19.	Kans. 86.59	19.	Kans. 95.17	19.	N. Dak. 100.09
20.	Ohio 76.78	20.	Kans. 80.51	20.	Ia. 86.24	20.	Wis. 94.63	20.	Wis. 97.71
21.	Tex. 76.34	21.	Ind. 80.49	21.	N.J. 86.19	21.	Md. 93.38	21.	N.J. 96.84
22.	Md. 75.41	22.	Pa. 80.16	22.	Ind. 86.00	22.	N.J. 91.27	22.	Kans. 95.94
23.	Mont. 75.00	23.	Ill. 77.23	23.	Vt. 85.42	23.	Ind. 91.00	23.	Mont. 95.29
24.	Ind. 74.70	24.	Md. 77.10	24.	Hawaii 85.05	24.	Ill. 88.24	24.	Mass. 95.11
25.	S. Dak. 74.54	25.	Ia. 76.54	25.	Md. 83.79	25.	Pa. 86.83	25.	Hawaii 95.08
26.	Ill. 72.50	26.	Idaho 76.20	26.	La. 83.27	26.	Ohio 86.60	26.	Ill. 92.22
27.	Fla. 71.84	27.	Okla. 75.53	27.	Pa. 82.90	27.	Pa. 85.08	27.	S. Dak. 90.49
28.	Okla. 71.38	28.	Ohio 73.96	28.	Okla. 81.65	28.	Vt. 84.30	28.	Ohio 90.41
29.	Wis. 67.37	29.	Tex. 73.51	29.	Ohio 80.01	29.	Nebr. 84.14	29.	Pa. 87.87
30.	Pa. 66.60	30.	Fla. 73.01	30.	Nebr. 79.70	30.	La. 84.04	30.	Tex. 87.85
31.	Mass. 64.81	31.	N. Dak. 72.12	31.	Wis. 79.59	31.	Okla. 84.03	31.	Idaho 84.20
32.	Nebr. 64.72	32.	Nebr. 70.12	32.	Fla. 77.78	32.	S. Dak. 83.33	32.	Nebr. 83.89
33.	Mo. 64.43	33.	S. Dak. 70.01	33.	S. Dak. 77.27	33.	Mass. 82.59	33.	Maine 83.59
34.	Idaho 63.75	34.	Wis. 69.23	34.	Idaho 75.41	34.	Idaho 82.46	34.	Vt. 83.12
35.	N. Dak. 63.23	35.	Maine 66.49	35.	Tex. 74.44	35.	Fla. 78.90	35.	La. 81.35
36.	Ga. 63.20	36.	Va. 63.90	36.	Mass. 70.68	36.	Tex. 78.88	36.	Mo. 80.81
37.	N. C. 59.46	37.	Mass. 63.83	37.	Maine 70.43	37.	R.I. 76.01	37.	Okla. 79.35
38.	Va. 58.50	38.	Mo. 63.75	38.	Va. 70.36	38.	Mo. 74.49	38.	N.C. 78.66
39.	N.H. 58.39	39.	Ga. 61.41	39.	Mo. 69.75	39.	Va. 72.31	39.	N.H. 78.44
40.	Maine 55.99	40.	N.C. 61.30	40.	N.C. 65.11	40.	W. Va. 70.54	40.	Fla. 75.97
41.	Tenn. 55.17	41.	N.H. 59.29	41.	W. Va. 65.11	41.	N.C. 69.44	41.	R.I. 75.46
42.	R.I. 54.06	42.	Miss. 58.54	42.	Miss. 64.59	42.	N.H. 68.44	42.	W. Va. 74.45
43.	S.C. 52.87	43.	Tenn. 58.18	43.	Tenn. 64.01	43.	Maine 67.04	43.	Va. 73.86
44.	W. Va. 52.16	44.	R.I. 57.71	44.	N.H. 63.38	44.	Ga. 65.39	44.	Ga. 70.62
45.	Ala. 50.48	45.	W. Va. 55.67	45.	Ga. 60.67	45.	Ky. 64.04	45.	Ky. 69.05
46.	Ky. 50.16	46.	S.C. 54.16	46.	R.I. 58.93	46.	S.C. 62.69	46.	Ala. 65.42
47.	Ark. 46.38	47.	Ala. 53.71	47.	S.C. 57.15	47.	Ala. 62.63	47.	S.C. 65.02
48.	Miss. 43.37	48.	Ark. 50.69	48.	Ala. 55.64	48.	Tenn. 62.41	48.	Tenn. 62.82
		49.	Ky. 48.32	49.	Ark. 54.64	49.	Miss. 60.77	49.	Miss. 62.20
				50.	Ky. 53.30	50.	Ark. 57.48	50.	Ark. 60.49

Source: NEA Rankings of the States.

Trends in Expenditures. The study directive which follows the above assumptions suggests revising the public school foundation act to enable the state to pay a greater share of the cost. This appears to be based on the supposition that if the state pays a greater share, property tax increases can be reduced. The resolution does not note the trends in expenditures, however, and the effect of state aid on total expenditures.

Table IX shows the per cent increase in total operating expenses during recent years.

Table IX

TOTAL CURRENT EXPENDITURES IN COLORADO FOR LOCAL ELEMENTARY AND SECONDARY SCHOOLS

<u>Year</u>	<u>Current Expense</u>	<u>% Inc.</u>
1956-57	\$ 95,342,599	---
1957-58	104,924,540	10.0
1958-59	118,067,943	12.5
1959-60	131,904,906	11.7
1960-61	146,507,252	11.1
1961-62	161,172,324	10.0
1962-63	178,471,768	10.7
1963-64 (prelim.)	196,505,988	10.1

Table X shows the amounts distributed to local schools by the state for the foundation program and transportation as well as the per cent increase in the total of the programs in recent years.

Table X

STATE SUPPORT TO LOCAL SCHOOLS -- FOUNDATION PROGRAM AND TRANSPORTATION

<u>Year Appropriated</u>	<u>Amount Distributed</u>				<u>School Year For Which Appropriated</u>	<u>% Inc. In Total</u>
	<u>Found. Program</u>	<u>Direct Grant</u>	<u>Trans.</u>	<u>Total</u>		
1957	\$23,473,875	\$3,181,889	\$1,300,000	\$27,955,764	1957-58	--
1958	24,289,157	3,208,263	1,300,000	28,797,420	1958-59	3.0
1959	25,870,988	3,123,857	1,360,000	30,354,845	1959-60	5.4
1960	33,279,714	3,044,037	1,916,000	38,239,751	1960-61	26.0
1961	39,364,774	---	2,450,000	41,814,774	1961-62	9.3
1962	44,338,532	---	2,580,910	46,919,442	1962-63	12.2
1963	49,528,818	---	2,800,000	52,328,818	1963-64	11.5

A comparison of Tables I, VI, IX, and X shows that between 1957-58 and 1963-64, school operating expenses increased approximately 85 per cent even though average daily attendance increased only 40 per cent. In that same period there was an 87 per cent increase in the amount of state dollars distributed, but the per cent of state aid to total operating expenditures remained relatively stable. It is evident

that in recent years additional state aid per pupil has not resulted in a greater percentage being financed by the state. Instead, per pupil expenditures have gone up with increases in state aid. The question arises whether this trend will continue in the future. Will adding more state aid per pupil simply increase per pupil expenditures or will it increase the state's proportionate share and help keep down property tax increases?

Amendment to 1964 Law on Tax Levies and Revenues

At its final meeting the committee agreed to recommend that the 1964 law on tax levies and revenues (chapter 69, Session Laws of 1964, commonly referred to as House Bill 1014) be amended to aid districts which must change over to a calendar year fiscal year by January 1, 1967.

Districts operating on a July 1 to June 30 fiscal year can now borrow money for general fund operations in November and December in anticipation of revenues to be received in January, February, and March. This is permitted so long as the revenues are anticipated for the current fiscal year and the loan is liquidated within six months. (See 123-3-7 in section 1 of chapter 69, S. L. 1964.)

Such borrowing has been a common practice in many of the over 150 school districts operating on a July 1 to June 30 fiscal year. Those districts which have had to obtain Tax Commission approval for increases in excess of five per cent contend that such borrowing has become almost a necessity because the Tax Commission has discouraged maintenance of the fifteen per cent operating reserve permitted by law. This policy of the Tax Commission has been verified as a fact.

When these districts change over to a calendar year fiscal year (by January 1, 1967, as required by chapter 75, S. L. 1964), they cannot continue this type of borrowing. At present the law requires that the amount borrowed must be completely repaid during the budget year. Therefore, unless the law is changed, these districts must eliminate their end-of-year deficits by January 1, 1968. Some of the districts affected feel that they must be given a period of years in which to make up their deficits -- otherwise there will be a drastic increase (as much as 10 mills in some districts) in the levy and an undue hardship on the taxpayers of the district.

Because of the widespread concern over this problem, the committee recommends that a provision be added to the law to help districts make the change to a calendar year fiscal year. Any district making the change which would have a general fund deficit on December 31, 1966, would be given ten years in which to eliminate the deficit. The proposed amendment would be designed to permit the district to borrow for a short time (not to exceed six months) each year for a period of not to exceed ten years with each loan being less than the one previous until the total deficit is wiped out. Although each loan would have to be repaid within six months, it would not have to be repaid within the budget year.

APPENDIX

Follow-up on Basic Data in 1961 and 1962 Reports
on School Finance

Tables XI through XIX were prepared by the State Department of Education as a follow-up to some of the basic data in the 1961 and 1962 research reports on school finance.* They are as follows:

<u>Table No.</u>	<u>Subject</u>	<u>Corresp. Table in 1961</u>	<u>Corresp. Table in 1962</u>
XI	School Taxes Collectible as Percent of Adjusted Gross Income	9	--
XII and XIII	Federal Funds Paid to Counties	11	8
XIV	Payment of State School Support to Counties	10	9
XV	Comparison of School District Special Fund Receipts	3	3
XVI	Comparison of School District Special Fund Receipts by Size of School District	--	--
XVII	Average Current Expense of School Districts per Classroom Unit	24	--
XVIII	Public School Foundation Act Minimum Equalization Entitlements, 1964-65 (Preliminary)	--	--
XIX	Public School Foundation Act Minimum Equalization Program, 1965-66 (Estimated)	--	--

* Colorado Legislative Council, State Aid to Schools in Colorado, Research Publication No. 60, December, 1961, and Results Under the 1962 School Foundation Act, Research Publication No. 76, December, 1962.

A few of the tables in the preceding portion of this report can also be considered as follow-ups to tables in the 1961 and 1962 reports:

<u>Table No.</u>	<u>Subject</u>	<u>Corresp. Table in 1961</u>	<u>Corresp. Table in 1962</u>
I and II	Average Daily Attendance	15	--
VII	Per Cent of Public Elementary and Secondary School Revenues from the State	2	2

Table XI

SCHOOL TAXES COLLECTIBLE AS A PER CENT OF ADJUSTED GROSS INCOME

County	(1)	(2)	(3)	(4)
	% of 1960 Adj. Gross Inc. Paid For 1959 School Property Taxes	% of 1961 Adj. Gross Inc. Paid For 1960 School Property Taxes	% of 1962 Adj. Gross Inc. Paid For 1961 School Property Taxes	% of 1963 Adj. Gross Inc. Paid For 1962 School Property Taxes
Adams	4.29%	3.51%	3.68%	3.87%
Alamosa	4.88	4.85	4.43	4.49
Arapahoe	3.42	2.23	3.27	3.83
Archuleta	9.32	9.63	8.56	8.15
Baca	6.88	8.42	8.27	5.77
Bent	6.23	5.76	5.39	5.87
Boulder	3.76	3.49	3.63	3.97
Chaffee	4.29	3.80	3.80	3.42
Cheyenne	9.89	10.38	9.50	10.84
Clear Creek	4.70	4.57	4.79	5.07
Conejos	6.59	6.22	6.31	6.52
Costilla	14.92	15.78	15.00	13.02
Crowley	7.11	7.15	6.46	6.68
Custer	10.76	10.63	9.97	10.40
Delta	5.23	4.78	5.00	5.55
Denver	3.47	3.78	3.67	3.95
Dolores	7.35	8.69	10.37	8.68
Douglas	5.51	6.59	6.30	6.37
Eagle	7.99	7.41	6.44	5.18
Elbert	13.08	12.29	11.39	13.13
El Paso	3.65	3.80	3.95	3.69
Fremont	5.43	5.27	5.61	5.43
Garfield	5.34	5.10	5.87	5.75
Gilpin	10.95	10.28	9.49	9.49
Grand	7.04	7.17	6.71	6.59
Gunnison	4.76	4.53	4.22	3.81
Hinsdale	13.76	16.62	17.99	13.26
Huerfano	5.26	4.97	4.78	4.60
Jackson	8.62	8.47	6.59	7.44
Jefferson	3.42	2.99	3.27	3.46
Kiowa	8.09	8.74	8.69	11.68
Kit Carson	6.99	7.15	7.02	7.25
Lake	6.34	5.99	7.94	6.57
La Plata	4.88	5.04	5.60	5.95
Larimer	3.87	3.92	3.95	4.21

Table XI
(continued)

County	(1) % of 1960 Adj. Gross Inc. Paid For 1959 School Property Taxes	(2) % of 1961 Adj. Gross Inc. Paid For 1960 School Property Taxes	(3) % of 1962 Adj. Gross Inc. Paid For 1961 School Property Taxes	(4) % of 1963 Adj. Gross Inc. Paid For 1962 School Property Taxes
Las Animas	5.95%	6.58%	5.86%	5.79%
Lincoln	7.80	7.94	7.73	7.70
Logan	6.94	6.77	6.42	6.09
Mesa	5.14	4.89	4.65	4.44
Mineral	5.11	4.71	4.23	5.24
Moffat	5.89	5.84	5.09	5.26
Montezuma	4.87	4.81	5.16	4.93
Montrose	6.14	5.80	5.78	6.11
Morgan	6.51	6.52	6.73	6.48
Otero	4.74	4.26	4.56	6.04
Ouray	7.13	6.29	6.96	7.39
Park	6.87	8.83	10.93	11.06
Phillips	7.46	6.84	6.96	6.82
Pitkin	5.36	5.27	5.87	4.88
Prowers	5.42	5.22	5.28	5.76
Pueblo	4.05	3.97	4.10	4.13
Rio Blanco	16.39	14.95	13.39	14.31
Rio Grande	5.70	5.96	5.54	5.54
Routt	8.85	9.20	8.85	8.26
Saguache	10.09	11.60	10.58	9.06
San Juan	5.87	7.10	5.92	6.61
San Miguel	8.76	10.12	9.02	8.00
Sedgwick	7.66	7.84	7.50	7.74
Summit	3.59	4.55	7.71	7.88
Teller	7.37	7.71	5.33	7.93
Washington	11.78	11.34	11.07	13.07
Weld	4.50	4.79	4.70	5.22
Yuma	<u>6.92</u>	<u>6.94</u>	<u>6.87</u>	<u>8.23</u>
Average	4.12%	3.95%	4.10%	4.28%

Table XII

FEDERAL FUNDS PAID TO COUNTIES 1962-63
(Joint District Amounts Are Credited to Headquarters County)

County	Vocational Federal Money ¹	P.L. 874	P.L. 815	Federal Forest	Mineral Lease	Federal Land Materials	School Lunch & Special Milk ²	Title III N.D.E.A. ³	Title V-A N.D.E.A.	Other Federal Funds*	County Total
Adams	\$ 6,837.77	\$ 335,647.00	\$ 75,526.00	\$ ---	\$ 55.00	\$ ---	\$ 135,499.66	\$ 28,636.41	\$ 10,844.44	\$ ---	\$ 593,046.28
Alamosa	3,153.47	---	---	14.97	---	---	12,741.02	401.84	1,030.80	1,770.66	19,112.76
Arapahoe	11,124.50	809,874.00	668,573.86	---	7.36	---	149,272.76	56,923.23	13,548.72	9.38	1,709,333.81
Archuleta	---	15,880.00	---	389.62	3,430.65	.35	4,059.80	---	628.23	---	24,388.65
Baca	---	---	---	---	1,897.80	---	11,706.04	4,102.34	---	3,029.19	20,735.37
Bent	2,262.50	110,517.00	---	---	1,841.41	41.00	10,739.92	6,927.90	---	8,273.76	140,603.49
Boulder	14,760.55	375,165.00	9,920.00	89.49	14.44	.70	56,844.52	27,928.43	3,771.61	---	488,494.74
Chaffee	---	---	---	286.57	---	8.04	7,628.01	---	947.18	---	8,869.80
Cheyenne	---	---	---	---	52.00	---	5,425.08	5,053.16	---	---	10,530.24
Clear Creek	26.05	4,612.00	---	154.70	---	7.86	3,070.56	192.16	---	---	8,063.33
Conejos	1,325.95	---	---	622.44	---	44.00	17,424.58	3,868.29	---	---	23,285.26
Costilla	900.00	---	---	11.63	---	---	11,742.46	120.00	---	2,298.90	15,072.99
Crowley	1,050.00	23,760.00	---	---	71.78	---	6,632.04	411.57	---	---	31,925.39
Custer	85.05	---	---	359.28	---	24.06	2,251.52	1,372.96	---	---	4,092.87
Delta	2,800.00	---	---	152.98	6,306.00	.92	16,525.30	8,892.56	1,284.72	---	35,962.48
Denver	122,506.29	1,443,559.00	---	---	---	---	253,164.14	60,903.67	11,717.43	---	1,891,850.53
Dolores	1,400.00	10,584.00	---	2,526.89	14,588.86	56.09	2,571.54	423.44	---	---	32,150.82
Douglas	135.12	---	---	62.10	809.40	4.95	11,927.88	4,811.47	871.74	---	18,622.66
Eagle	1,131.25	29,996.00	---	441.70	1,530.06	5.94	9,421.07	6,395.38	---	---	48,921.40
Elbert	---	899.00	---	---	204.88	---	7,767.29	471.10	---	---	9,342.27
El Paso	11,402.59	2,751,481.00	651,600.99	224.20	40.03	---	94,577.02	33,022.49	6,655.37	---	3,549,003.69
Fremont	4,868.52	25,393.00	---	20.45	5.00	210.42	13,889.94	---	2,145.80	---	46,533.13
Garfield	1,131.25	---	---	2,092.40	18,737.24	20.10	15,099.89	6,374.66	---	---	43,455.54
Gilpin	---	---	---	302.55	---	---	1,618.88	---	---	---	1,921.43
Grand	230.64	26,902.00	---	9,521.08	5,343.41	504.60	5,519.64	2,113.33	1,466.05	---	51,600.75
Gunnison	1,221.02	33,611.00	---	2,041.28	4,566.85	1,436.49	4,379.64	---	821.45	---	48,077.73
Hinsdale	---	---	---	382.44	---	1.38	---	---	---	---	383.82
Huerfano	667.00	8,727.00	---	146.02	236.00	35.42	8,650.22	629.70	1,256.45	2,749.39	23,097.20
Jackson	---	---	---	5,000.00	11,177.89	125.12	3,102.90	---	---	---	19,405.91
Jefferson	---	693,180.00	---	90.07	32.50	---	177,773.58	18,519.93	8,709.44	---	898,305.52
Kiowa	---	---	---	---	581.13	---	3,936.00	3,462.99	---	---	7,980.12
Kit Carson	1,667.00	---	---	---	88.16	---	12,881.16	3,975.77	821.45	---	19,433.54
Lake	---	---	---	31.47	---	1.92	1,564.84	---	1,072.90	---	2,671.13
La Plata	2,962.56	146,027.00	101,850.00	362.84	519.86	.46	24,921.18	466.50	821.45	286,773.00	564,704.85
Larimer	2,100.00	55,237.00	---	398.14	---	---	54,618.02	38,690.82	3,381.50	---	154,425.48
Las Animas	1,667.00	---	---	6.56	3,953.86	229.72	21,117.32	7,671.25	2,015.24	---	36,660.95
Lincoln	---	---	---	---	91.91	---	12,047.88	2,861.20	---	---	15,000.99
Logan	5,463.38	---	---	---	426.87	---	23,786.79	2,605.72	2,237.98	---	34,520.74
Mesa	4,858.05	60,311.00	---	2,779.51	25,166.11	28.99	50,668.91	3,530.07	---	---	147,342.64
Mineral	---	---	---	1,051.10	80.00	---	170.70	102.50	---	---	1,404.30
Moffat	1,764.55	---	---	860.66	50,000.00	39.56	3,751.32	231.44	1,048.89	---	57,696.42
Montezuma	3,282.40	102,234.00	---	2,474.10	11,398.48	19.00	19,734.83	2,855.65	418.63	18,299.75	160,716.84
Montrose	2,260.32	---	---	2,981.81	12,772.73	70.31	21,974.48	10,262.32	2,329.35	---	52,651.32
Morgan	9,176.25	---	---	---	2,833.44	---	22,674.37	11,034.85	1,198.63	---	46,917.54
Otero	4,082.70	64,120.00	---	---	1,592.75	419.70	26,245.90	7,802.98	2,329.36	2,379.56	108,972.95

Table XII
(continued)

County	Vocational Federal Money ¹	P.L. 874	P.L. 815	Federal Forest	Mineral Lease	Federal Land Materials	School Lunch & Special Milk ²	Title III N.D.E.A. ³	Title V-A N.D.E.A.	Other Federal Funds*	County Total
Ouray	\$ ---	\$ ---	\$ ---	\$ 1,088.59	\$ 94.72	\$ 131.00	\$ 2,758.64	\$ ---	\$ ---	\$ ---	\$ 4,072.95
Park	1,600.00	---	---	2,894.82	296.90	32.25	3,043.12	3,357.19	---	---	11,224.28
Phillips	2,428.25	---	---	---	27.09	---	6,015.60	3,101.84	821.45	---	12,394.23
Pitkin	641.50	---	---	371.89	2,313.94	---	1,900.88	---	---	---	5,228.21
Prowers	4,589.75	---	---	---	462.61	---	11,641.10	4,730.96	---	---	21,424.42
Pueblo	1,050.00	792,040.00	---	62.80	605.00	9.60	69,146.31	12,309.84	7,569.58	---	882,793.13
Rio Blanco	1,245.00	---	---	318.94	80,000.00	20.68	8,085.76	1,090.00	---	---	90,760.38
Rio Grande	2,998.06	---	---	151.91	.62	2.85	14,608.92	4,168.84	821.45	---	22,752.65
Routt	1,212.50	---	---	618.50	9,667.19	1.01	7,624.36	2,957.56	415.24	---	22,496.36
Saguache	1,829.50	---	---	2,582.14	---	38.02	5,694.60	445.00	719.06	---	11,308.32
San Juan	---	---	---	166.68	---	---	403.92	---	---	---	570.60
San Miguel	---	---	---	1,528.76	20,540.73	26.00	4,014.14	176.25	---	---	26,285.88
Sedgwick	1,124.93	---	---	---	2.50	---	5,774.00	442.97	---	---	7,344.40
Summit	800.00	---	---	1,233.35	---	234.00	---	---	---	---	2,267.35
Teller	---	4,437.00	---	766.69	---	2.40	5,113.00	2,140.64	---	---	12,459.73
Washington	6,555.85	---	---	---	898.75	---	11,318.00	10,518.08	2,351.53	---	31,642.21
Weld	9,018.17	---	---	---	668.55	---	78,836.40	16,006.80	5,869.06	10,359.82	120,758.80
Yuma	3,741.29	---	---	---	456.08	19.00	20,018.88	2,300.42	---	---	26,535.67
TOTAL	\$267,138.53	\$7,924,193.00	\$1,507,470.85	\$47,664.12	\$296,488.54	\$3,853.91	\$1,617,118.23	\$437,796.47	\$101,942.18	\$335,943.41	\$12,539,609.24

1. Agriculture, Home Economics, Distributive Education, Trade and Industrial, Practical Nursing, Manpower and Technical.

2. Does not include private schools or child-care institutions and camps.

3. Acquisition of equipment and minor remodeling for science, mathematics, and foreign language. Federal funds available: \$495,327.00; difference not reimbursed to counties during 1962-63 fiscal year.

* Alamosa - \$1,757.83 from Area Redevelopment Act and \$12.83 from Migratory Bird Conservation Act. Arapahoe and Bent - flood control monies. Baca, Otero, and Weld - Bankhead-Jones Farm Tenant Act monies. La Plata - includes \$216,000.00 direct grant from Department of Interior, and \$70,773.00 Johnson-O'Malley Indian Education monies. Montezuma - Johnson-O'Malley Indian Education monies. Costilla and Huerfano - Area Redevelopment Act monies.

Table XIII
 FEDERAL FUNDS PAID TO COUNTIES 1963-64
 (Joint District Amounts Are Credited to the Headquarters County)

County	Vocational Federal Money ¹	P.L. 874	P.L. 815	Federal Forest	Mineral Lease	Federal Land Materials	School Lunch & Special Milk ²	Title III N.D.E.A. ³	Title V-A N.D.E.A.	Other Federal Funds*	County Total
Adams	\$ 5,972.03	\$ 313,776.00	\$ 32,400.00	\$ ---	\$ 654.69	\$ ---	\$ 167,001.17	\$ 12,234.40	\$ 11,211.60	\$ ---	\$ 543,249.89
Alamosa	901.50	---	---	12.79	---	---	8,549.27	---	1,020.00	13.25	10,496.81
Arapahoe	6,371.54	891,412.00	361,894.00	---	---	---	177,318.60	36,753.55	14,608.80	---	1,488,358.49
Archuleta	18.00	6,860.00	---	739.99	3,517.25	---	4,773.01	---	795.00	---	16,703.25
Baca	---	---	---	---	1,798.52	---	14,288.70	582.50	---	7,614.94	24,284.66
Bent	2,503.00	105,338.00	---	---	1,709.72	611.34	13,254.70	8,882.14	---	---	132,298.90
Boulder	14,302.92	414,944.00	---	118.82	8.75	28.61	70,979.16	6,505.46	3,495.00	---	510,382.72
Chaffee	111.00	---	---	387.57	---	1.00	10,747.44	5,150.00	907.50	---	17,304.51
Cheyenne	---	---	---	---	53.64	---	6,649.84	1,392.50	---	---	8,095.98
Clear Creek	---	---	---	169.49	---	.80	3,230.42	---	---	---	3,400.71
Conejos	---	---	---	542.43	---	---	23,234.33	2,182.61	---	---	25,959.37
Costilla	---	---	---	---	---	---	13,887.44	820.00	---	---	14,707.44
Crowley	1,150.00	21,067.00	---	---	181.94	---	6,101.94	---	1,104.15	---	29,605.03
Custer	40.50	---	---	486.21	---	---	2,170.74	960.99	---	---	3,658.44
Delta	2,395.65	---	---	171.91	6,777.65	3.16	18,175.89	2,183.62	397.50	---	30,105.38
Denver	125,888.79	1,408,879.00	---	---	---	---	253,610.15	67,871.94	10,654.50	41,409.15	1,908,313.53
Dolores	1,200.00	2,053.00	---	4,881.43	15,487.36	13.76	2,691.83	1,999.85	---	---	28,327.23
Douglas	51.75	---	---	85.80	---	---	14,871.69	---	840.00	---	15,849.24
Eagle	1,231.25	15,396.00	---	505.88	753.83	1.49	10,840.47	---	---	---	28,728.92
Elbert	427.22	204.00	---	---	16.00	---	8,916.77	138.12	---	---	9,702.11
El Paso	9,288.76	3,018,990.00	705,258.86	---	---	---	106,227.09	33,192.69	7,113.75	22,120.06	3,902,191.21
Fremont	867.02	21,055.00	---	27.65	139.94	121.62	15,309.21	6,131.99	2,130.00	---	45,782.43
Garfield	1,277.93	---	---	2,181.42	19,272.76	5.30	18,706.46	1,683.14	---	---	43,127.01
Gilpin	---	---	---	366.55	---	21.32	1,879.00	---	---	---	2,266.87
Grand	126.00	29,089.00	---	10,142.90	2,539.73	220.02	7,060.81	1,731.78	---	---	50,910.24
Gunnison	1,172.50	24,862.00	120,000.00	7,433.38	9,435.94	1,721.46	5,348.77	---	795.00	---	170,769.05
Hinsdale	---	---	---	2,116.01	---	1.56	---	---	---	---	2,117.57
Huerfano	---	6,538.00	---	197.53	358.30	25.00	8,273.14	2,308.63	795.00	---	18,495.60
Jackson	---	---	---	2,991.19	23,034.75	55.50	2,698.04	---	---	---	28,779.48
Jefferson	7,443.94	747,887.00	---	122.80	47.18	---	210,450.26	53,303.08	8,481.00	---	1,027,735.26
Kiowa	---	---	---	---	678.68	---	4,815.10	---	---	---	5,493.78
Kit Carson	1,150.00	---	---	---	79.82	---	15,530.65	739.12	510.00	---	18,009.59
Lake	40.50	---	---	42.57	---	---	8,483.47	---	1,020.00	---	9,586.54
La Plata	2,234.34	124,520.00	129,079.00	700.75	2,264.24	8.75	27,671.86	5,750.94	---	---	292,229.88
Larimer	2,797.03	47,254.00	---	528.64	20.00	8.24	66,959.55	6,158.13	4,483.50	13,754.44	141,963.53
Las Animas	1,247.84	---	---	8.85	1,733.38	23.82	23,387.45	5,490.59	1,020.00	---	32,911.93
Lincoln	---	---	---	---	94.28	---	13,914.79	1,431.19	---	---	15,440.26
Logan	5,858.57	3,392.00	---	---	257.96	---	29,581.38	2,250.94	2,092.50	---	43,433.35
Mesa	2,437.54	79,051.00	---	3,085.16	28,529.62	100.10	59,635.18	14,479.90	---	---	187,318.50
Mineral	---	---	---	1,330.62	---	---	161.68	1,793.15	---	---	3,285.45
Moffat	2,161.25	---	---	722.83	50,000.00	32.24	3,551.30	---	907.50	---	57,375.12
Montezuma	2,800.92	141,882.00	---	4,779.71	18,468.49	3.25	24,790.91	---	---	---	192,725.28
Montrose	2,408.25	---	---	3,261.67	13,745.49	77.25	25,150.27	---	1,611.00	---	46,253.93
Morgan	8,412.86	---	---	---	2,726.09	---	25,995.64	---	2,948.70	---	40,083.29
Otero	2,923.36	58,972.00	---	---	1,601.13	115.10	24,139.61	4,339.46	795.00	2,990.93	95,876.59

Table XIII
(continued)

County	Vocational Federal Money ¹	P.L. 874	P.L. 815	Federal Forest	Mineral Lease	Federal Land Materials	School Lunch & Special Milk ²	Title III N.D.E.A. ³	Title V-A N.D.E.A.	Other Federal Funds*	County Total
Ouray	\$ ---	\$ ---	\$ ---	\$ 1,167.18	\$ 258.67	\$ 1.46	\$ 2,689.81	\$ 214.65	\$ ---	\$ ---	\$ 4,331.77
Park	1,543.00	---	---	3,984.44	1,135.45	---	3,789.70	1,151.88	---	---	11,604.47
Phillips	2,677.68	---	---	---	---	---	7,424.58	---	833.25	---	10,935.51
Pitkin	---	---	---	395.65	2,472.57	9.80	2,612.45	---	---	---	5,490.47
Prowers	4,642.45	---	---	---	596.87	---	12,011.38	---	---	---	17,250.70
Pueblo	1,171.00	518,672.00	---	85.04	---	---	72,627.00	11,499.12	8,947.50	---	613,001.66
Rio Blanco	1,345.00	---	---	1,555.04	80,000.00	48.49	8,260.03	8,032.35	---	---	99,240.91
Rio Grande	2,567.00	---	---	134.55	28.88	---	19,501.57	1,926.45	795.00	---	24,953.45
Routt	1,231.25	---	---	512.55	9,777.02	9.19	8,993.22	859.08	532.65	---	21,914.96
Saguache	1,368.36	---	---	2,408.17	---	53.69	6,607.79	405.00	---	---	10,843.01
San Juan	147.21	---	---	304.53	---	---	428.29	---	---	---	880.03
San Miguel	---	---	---	1,638.84	24,850.44	48.93	4,972.26	---	---	---	31,510.47
Sedgwick	1,231.25	---	---	---	51.81	1.20	7,501.10	216.00	---	---	9,001.36
Summit	---	---	---	1,341.89	---	298.61	---	---	---	---	1,640.50
Teller	---	10,802.00	---	747.90	---	---	5,566.00	---	---	---	17,115.90
Washington	4,850.65	---	---	---	1,820.94	---	12,776.54	7,377.87	795.00	---	27,621.00
Weld	9,989.56	---	---	---	777.90	---	95,688.44	19,818.49	6,148.20	54,466.26	186,888.85
Yuma	4,165.56	---	---	---	406.37	---	22,178.50	1,275.86	1,805.40	---	29,831.69
TOTAL	\$254,143.73	\$8,012,895.00	\$1,348,631.86	\$62,418.33	\$328,164.05	\$3,672.06	\$1,854,643.84	\$341,219.16	\$99,594.00	\$142,369.03	\$12,447,751.06

1. Agriculture, home economics, distributive education, trade and industrial, practical nursing, manpower and technical.

2. Does not include private schools or child-care institutions and camps.

3. Acquisition of equipment and minor remodeling for science, mathematics, and foreign language. Federal funds available: \$931,372.00; difference not reimbursed to counties during 1963-64 fiscal year.

* Denver, El Paso, and Larimer - Manpower Development and Training Act monies. Baca and Otero - Bankhead-Jones Act monies. Weld - \$24,076.18 from Bankhead-Jones Act and \$30,390.08 from Manpower Development and Training Act monies. Alamosa - Migratory Bird Conservation Act monies.

Table XIV

PAYMENT OF STATE SCHOOL SUPPORT TO COUNTIES 1961-1964
The Public School Foundation Act and Transportation¹

County	1961-62			1962-1963			1963-1964		
	Public School Foundation	Transportation Fund	Total	Public School Foundation	Transportation Fund	Total	Public School Foundation	Transportation Fund	Total
Adams	\$ 3,856,264.45	\$ 114,770.78	\$ 3,971,035.23	\$ 4,468,958.00	\$ 125,400.86	\$ 4,594,358.86	\$ 5,186,079.13	\$ 122,655.95	\$ 5,318,735.08
Alamosa	312,611.38	23,963.10	336,574.48	334,254.40	23,672.08	357,926.48	366,895.78	24,415.81	391,311.59
Arapahoe	4,369,490.08	106,656.79	4,476,146.87	3,596,754.23	119,543.14	3,716,297.37	4,442,569.37	129,350.53	4,571,919.90
Archuleta	77,396.67	9,924.47	87,321.14	96,344.61	9,950.63	106,295.24	99,790.54	11,262.03	111,052.57
Baca	148,558.77	61,152.97	209,711.74	209,127.80	64,813.76	273,941.56	210,898.57	63,676.17	274,574.74
Bent	227,085.10	15,406.69	242,491.79	261,208.60	18,047.86	279,256.46	268,928.52	27,156.15	296,084.67
Boulder	1,832,650.65	45,352.03	1,878,002.68	1,903,338.60	92,473.70	1,995,812.30	2,258,939.36	108,090.28	2,367,029.64
Chaffee	193,405.38	9,803.54	203,208.92	222,331.20	10,339.00	232,670.20	258,383.27	10,650.39	269,033.66
Cheyenne	5,462.35	45,914.95	51,377.30	72,441.20	42,849.93	115,291.13	63,576.36	41,882.97	105,459.33
Clear Creek	71,657.93	6,930.50	78,588.43	66,488.00	8,023.22	74,511.22	76,637.11	7,303.32	83,940.43
Conejos	423,491.57	21,504.05	444,995.62	453,965.20	22,987.84	476,953.04	500,074.58	25,173.55	525,248.13
Costilla	283,407.00	16,631.59	300,038.59	238,404.80	16,189.19	254,593.99	238,251.23	16,293.07	254,544.30
Crowley	141,975.14	14,255.54	156,230.68	158,527.44	12,997.87	171,525.31	171,049.20	18,757.04	189,806.24
Custer	26,357.29	6,335.47	32,692.76	39,746.00	7,087.80	46,833.80	48,066.39	7,570.12	55,636.51
Delta	482,356.93	37,748.58	520,105.51	494,579.00	39,042.34	533,621.34	510,018.30	43,577.43	553,595.73
Denver	4,674,977.61	84,990.72	4,759,968.33	5,812,045.80	85,710.75	5,897,756.55	5,463,052.00	108,850.65	5,571,902.65
Dolores	67,120.73	7,225.40	74,346.13	79,556.35	8,194.68	87,751.03	95,242.58	9,190.30	104,432.88
Douglas	114,806.19	34,143.78	148,949.97	158,832.85	35,078.52	193,911.37	208,019.08	40,205.31	248,224.39
Eagle	150,138.67	16,873.10	167,011.77	185,349.67	17,592.18	202,941.85	200,231.70	18,049.58	218,281.28
Elbert	35,423.54	35,176.30	70,599.84	106,304.00	32,950.66	139,254.66	99,956.73	35,581.35	135,538.08
El Paso	3,471,361.62	101,172.99	3,572,534.61	4,194,269.60	97,141.13	4,291,410.73	5,094,745.19	105,513.84	5,200,259.03
Fremont	444,999.81	30,178.10	475,177.91	486,022.40	34,393.00	520,415.40	545,720.20	36,175.95	581,896.15
Garfield	311,068.19	33,010.47	344,078.66	360,131.30	37,657.92	397,789.22	347,552.60	36,886.18	384,438.78
Gilpin	17,962.54	2,107.83	20,070.37	24,027.30	4,491.42	28,518.72	30,612.05	6,412.05	37,029.50
Grand	102,287.11	19,420.50	121,707.61	124,441.60	19,724.97	144,166.57	126,718.85	24,557.10	151,275.95
Gunnison	159,728.37	22,149.79	181,878.16	164,835.15	22,004.56	186,839.71	201,057.04	21,519.91	222,576.95
Hinsdale	160.43	427.60	588.03	-0-	484.43	484.43	100.00	519.12	619.12
Huerfano	212,904.56	22,953.30	235,857.86	250,037.40	25,122.09	275,159.49	260,072.66	26,652.10	286,724.76
Jackson	3,458.44	5,192.60	8,651.04	34,583.61	5,794.77	40,378.38	51,915.46	5,066.05	56,981.51
Jefferson	3,972,876.82	189,545.04	4,162,421.86	4,228,878.00	203,680.11	4,432,558.11	5,391,292.00	218,359.20	5,609,651.20
Kiowa	30,549.92	29,606.99	60,156.91	50,742.60	28,660.83	79,403.43	54,097.48	28,966.36	83,063.84
Kit Carson	127,919.77	63,934.79	191,854.56	223,357.40	61,762.90	285,120.30	243,392.48	67,324.55	310,717.03
Lake	12,883.92	9,834.48	22,718.40	43,621.80	7,434.13	51,055.93	71,616.69	6,894.21	78,510.90
La Plata	471,159.43	44,485.91	515,645.34	642,123.00	50,520.36	692,643.36	679,237.69	54,608.19	733,845.88
Larimer	1,040,099.49	78,686.52	1,118,786.01	1,280,661.78	74,126.45	1,354,788.23	1,559,230.65	85,745.65	1,644,976.30
Las Animas	649,936.94	55,771.53	705,708.47	678,715.31	60,922.36	739,637.67	662,282.47	65,601.79	727,884.26
Lincoln	94,215.48	52,476.53	146,692.01	168,473.20	47,507.64	215,980.84	165,551.17	42,556.58	208,107.75
Logan	287,939.93	57,573.33	345,513.26	457,972.40	58,257.42	516,229.82	488,346.37	64,784.93	553,131.30
Mesa	1,319,232.96	94,136.20	1,413,369.16	1,510,160.89	96,357.58	1,606,518.47	1,600,912.91	101,673.98	1,702,586.89
Mineral	18,176.19	1,059.66	19,235.85	23,489.20	708.80	24,198.00	22,862.38	826.14	23,688.52
Moffat	123,357.54	28,082.11	151,439.65	206,130.62	32,631.41	238,762.03	229,432.08	38,530.92	267,963.00
Montezuma	515,632.87	29,345.45	544,978.32	545,164.80	30,709.25	575,874.05	626,423.50	32,323.80	658,747.30
Montrose	598,005.81	39,766.03	637,771.84	629,887.24	34,384.07	664,271.31	739,973.67	36,551.83	776,525.50
Morgan	288,202.84	53,572.41	341,775.25	551,048.40	54,737.29	605,785.69	564,730.00	61,091.56	625,821.56
Otero	929,030.16	43,718.19	972,748.35	938,803.44	46,457.15	985,260.59	957,851.70	50,164.70	1,008,016.47

Table XIV
(continued)

County	1961-1962			1962-1963			1963-1964		
	Public School Foundation	Transportation Fund	Total	Public School Foundation	Transportation Fund	Total	Public School Foundation	Transportation Fund	Total
Ouray	\$ 61,393.29	\$ 4,836.72	\$ 66,230.01	\$ 73,792.20	\$ 5,158.59	\$ 78,950.79	\$ 68,337.81	\$ 4,523.66	\$ 72,861.47
Park	2,824.00	18,598.39	21,422.39	32,730.05	20,297.25	53,027.30	34,889.98	20,109.28	54,999.26
Phillips	55,488.83	31,357.62	86,846.45	101,229.47	31,041.63	132,271.10	97,927.66	34,038.56	131,966.22
Pitkin	3,531.56	4,624.14	8,155.70	23,994.00	5,116.76	29,110.76	44,372.67	5,497.17	49,869.84
Prowers	411,228.06	50,952.51	462,180.57	485,290.80	50,503.02	535,793.82	492,803.82	47,767.28	540,571.10
Pueblo	3,138,214.32	75,061.12	3,213,275.44	3,323,845.22	82,230.51	3,406,075.73	3,605,738.93	88,648.53	3,694,387.46
Rio Blanco	11,684.79	22,919.85	34,604.64	4,160.00	26,432.80	30,592.80	16,349.06	28,027.08	44,376.14
Rio Grande	343,136.15	30,425.77	373,561.92	419,713.20	32,379.17	452,092.37	439,747.75	31,082.53	470,830.28
Routt	118,783.55	30,380.19	149,163.74	170,766.00	32,509.91	203,275.91	176,995.26	35,016.56	212,011.82
Saguache	159,752.64	20,410.31	180,162.95	202,479.80	21,019.21	223,499.01	220,774.66	22,963.87	243,738.53
San Juan	33,996.74	-0-	33,996.74	36,543.20	-0-	36,543.20	30,926.18	-0-	30,926.18
San Miguel	66,915.87	11,631.14	78,547.01	108,052.25	13,244.58	121,296.83	103,414.90	12,250.52	115,665.42
Sedgwick	74,561.45	10,850.70	85,412.15	116,158.80	11,698.79	127,857.59	104,134.40	12,099.68	116,234.08
Summit	45,772.08	7,175.23	52,947.31	30,232.20	7,432.23	37,664.43	26,804.78	7,922.27	34,727.05
Teller	86,010.50	8,793.65	94,804.15	87,937.20	10,847.06	98,784.26	112,222.65	10,918.12	123,140.77
Washington	18,936.96	65,548.13	84,485.09	63,182.40	66,830.60	130,013.00	61,174.96	70,539.02	131,713.98
Weld	1,815,675.96	149,398.55	1,965,074.51	2,025,001.20	158,108.36	2,183,109.56	2,141,842.51	175,828.19	2,317,670.70
Yuma	219,078.58	84,067.28	303,145.86	257,287.42	77,441.67	334,729.09	267,967.36	93,768.99	361,736.35
TOTAL	\$39,364,773.90	\$2,450,000.00	\$41,814,773.90	\$44,338,531.60	\$2,580,910.19	\$46,919,441.79	\$49,528,817.83	\$2,800,000.00	\$52,328,817.83

1. Includes all payments from the Public School Transportation Fund and The State Public School Fund except payments to Junior Colleges. Payments for joint school districts are shown in county of headquarters.

Table XV

COMPARISON OF SCHOOL DISTRICT SPECIAL FUND RECEIPTS, SCHOOL YEAR 1962-63
By Total Dollars and Per A.D.A.

County	A.D.A. 1962-63 @ 172 Days	Revenue From Local Sources	% Local		Revenue From County Sources	% County		Revenue From State Sources	% State		Revenue From Federal Sources	% Federal		Total Revenue Receipts	Total Revenue Per A.D.A.
			Local Revenue Per A.D.A.	Revenue is of Total Revenue		County Revenue Per A.D.A.	Revenue is of Total Revenue		State Revenue Per A.D.A.	Revenue is of Total Revenue		Federal Revenue Per A.D.A.	Revenue is of Total Revenue		
Adams	33,842.1	\$ 4,743,933	\$ 140	37.9	\$ 2,711,104	\$ 80	21.7	\$ 4,716,733	\$139	37.7	\$ 330,190	\$10	2.6	\$ 12,501,962	\$ 369
Alamosa	2,441.8	356,153	146	38.8	197,324	81	21.5	364,595	149	39.7	104	---	.0	918,176	376
Arapahoe	37,326.5	7,855,583	210	47.5	3,643,568	98	22.0	3,802,725	102	23.0	1,247,503	33	7.5	16,549,379	443
Archuleta	646.9	114,991	178	37.7	63,069	97	20.7	107,280	166	35.2	19,439	30	6.4	304,778	471
Baca	1,659.9	391,240	236	44.0	217,415	131	24.5	275,270	166	31.0	4,928	3	.6	888,851	535
Bent	1,762.2	198,922	113	25.9	161,997	92	21.1	294,824	167	38.4	112,341	64	14.6	768,085	436
Boulder	19,050.1	4,447,553	233	48.4	2,289,143	120	24.9	2,053,328	108	22.4	395,607	21	4.3	9,185,632	482
Chaffee	1,809.7	197,994	109	32.9	169,553	94	28.1	234,115	129	38.9	938	1	.2	602,598	333
Cheyenne	639.9	246,016	384	49.4	129,770	203	26.1	115,971	181	23.3	6,123	10	1.2	497,880	778
Clear Creek	639.2	159,851	250	49.4	81,787	128	25.3	77,210	121	23.9	4,775	7	1.5	323,623	506
Conejos	2,669.8	121,311	45	16.6	122,251	46	16.7	484,836	182	66.4	1,934	1	.3	730,330	274
Costilla	1,186.4	121,402	102	27.2	50,307	42	11.3	274,387	231	61.5	120	---	.0	446,215	376
Crowley	989.9	150,784	152	35.0	82,898	84	19.2	173,764	176	40.3	23,827	24	5.5	431,273	436
Custer	244.1	52,701	216	40.6	27,764	114	21.4	48,865	200	37.7	323	1	.2	129,653	531
Delta	3,471.6	588,369	169	40.9	294,829	85	20.5	549,231	158	38.2	6,460	2	.4	1,438,889	414
Denver ¹	84,831.1	37,353,815 ¹	440 ¹	82.7 ¹	---	---	.0	6,327,617	75	14.0	1,470,819	17	3.3	45,152,250	532
Dolores	513.0	144,169	281	46.6	48,473	94	15.7	90,389	176	29.2	26,396	51	8.5	309,426	603
Douglas	1,473.3	396,878	269	50.5	194,586	132	24.7	193,983	132	24.7	876	1	.1	786,324	534
Eagle	1,159.7	216,206	186	37.4	122,857	106	21.2	206,089	178	35.6	33,582	29	5.8	578,733	499
Elbert	742.6	257,200	346	47.8	136,649	184	25.4	143,176	193	26.6	1,086	1	.2	538,113	725
El Paso	34,724.3	5,324,984	153	34.4	3,060,638	88	19.8	4,341,080	125	28.0	2,751,728	79	17.8	15,478,431	446
Fremont	3,977.0	740,958	186	44.0	384,248	97	22.8	530,396	133	31.5	27,344	7	1.6	1,682,945	423
Garfield	3,093.2	671,486	217	45.8	364,883	118	24.9	407,519	132	27.8	22,622	7	1.5	1,466,513	474
Gilpin	191.4	74,776	391	54.6	33,203	173	24.3	28,558	149	20.9	303	2	.2	136,839	715
Grand	1,037.0	255,944	247	43.7	139,710	135	23.9	147,360	142	25.2	42,271	41	7.2	585,286	564
Gunnison	1,316.9	215,002	163	36.9	134,310	102	23.1	191,570	145	32.9	41,742	32	7.2	582,624	442
Hinsdale	12.8	18,088	1,413	67.5	7,802	610	29.1	559	44	2.1	347	27	1.3	26,797	2,094
Huerfano	1,597.5	181,627	114	31.1	117,507	74	20.1	276,645	173	47.3	9,145	6	1.6	584,925	366
Jackson	441.7	79,279	179	37.0	75,662	171	35.3	42,812	97	20.0	16,303	37	7.6	214,056	485
Jefferson ¹	40,182.0	13,232,342 ¹	329 ¹	71.5 ¹	---	---	.0	4,579,442	114	24.7	693,303	17	3.7	18,505,086	461
Kiowa	595.8	191,542	321	47.6	128,028	215	31.8	81,261	136	20.2	1,480	2	.4	402,311	675
Kit Carson	1,632.9	426,824	261	44.8	232,121	142	24.3	290,789	178	30.5	3,977	2	.4	953,710	584
Lake	1,534.9	704,214	459	91.8	8,771	6	1.1	54,088	35	7.1	31	---	.0	767,105	500
La Plata	5,035.6	790,736	157	35.5	516,716	103	23.2	704,073	140	31.6	218,150	43	9.8	2,229,675	443
Larimer	12,150.5	2,107,500	173	43.2	1,294,303	107	26.5	1,412,909	116	28.9	66,601	5	1.4	4,881,313	402
Las Animas	3,935.0	609,075	155	36.0	325,441	83	19.2	754,227	192	44.5	5,403	1	.3	1,694,144	431
Lincoln	1,225.2	318,912	260	43.0	198,955	162	26.8	222,002	181	29.9	2,621	2	.4	742,491	606
Logan	4,549.3	1,072,443	236	48.3	614,058	135	27.6	533,758	117	24.0	2,088	---	.1	2,222,347	489
Mesa	12,113.5	2,268,008	187	44.6	1,085,852	90	21.4	1,642,975	136	32.3	88,552	7	1.7	5,085,386	420
Mineral	97.4	12,506	128	21.6	19,984	205	34.5	24,331	250	42.0	1,131	12	2.0	57,953	595
Moffat	1,848.8	325,582	176	38.0	236,289	128	27.6	242,189	131	28.3	52,498	28	6.1	856,558	463
Montezuma	3,550.5	440,517	124	31.3	245,084	69	17.4	583,025	164	41.5	136,843	39	9.7	1,405,470	396
Montrose	4,626.0	755,962	163	40.0	447,280	97	23.6	673,528	146	35.6	15,315	3	.8	1,892,084	409
Morgan	5,476.7	1,254,443	229	48.1	706,680	129	27.1	637,614	116	24.5	7,051	1	.3	2,605,789	476
Otero	6,487.7	862,246	133	35.6	474,421	73	19.6	1,019,218	157	42.0	69,424	11	2.9	2,425,309	374

Table XV
(continued)

County	A.D.A.	Revenue	Local	% Local	Revenue	County	% County	Revenue	State	% State	Revenue	Federal	% Federal	Total	Total
	1962-63 @ 172 Days	From Local Sources	Revenue Per A.D.A.	Revenue is of Total Revenue	From County Sources	Revenue Per A.D.A.	Revenue is of Total Revenue	From State Sources	Revenue Per A.D.A.	Revenue is of Total Revenue	From Federal Sources	Revenue Per A.D.A.	Revenue is of Total Revenue	Revenue Receipts	Revenue Per A.D.A.
Ouray	366.2	\$ 72,707	\$199	37.6	\$ 41,852	\$114	21.6	\$ 78,951	\$216	40.8	\$ ---	\$---	.0	\$ 193,511	\$ 528
Park	290.5	119,785	412	48.9	62,637	216	25.6	55,789	192	22.8	6,581	23	2.7	244,792	843
Phillips	1,200.9	281,220	234	46.6	181,941	152	30.2	136,919	114	22.7	2,874	2	.5	602,955	502
Pitkin	512.9	122,241	238	46.6	108,165	211	41.2	29,752	58	11.3	2,085	4	.8	262,243	511
Prowers	3,449.9	561,547	163	38.5	345,290	100	23.7	549,616	159	37.7	3,091	1	.2	1,459,543	423
Pueblo	26,926.8	4,806,257	178	42.3	2,253,250	84	19.8	3,516,091	131	30.9	792,717	29	7.0	11,368,314	422
Rio Blanco	1,408.1	632,516	449	55.6	426,318	303	37.5	34,019	24	3.0	44,853	32	3.9	1,137,706	808
Rio Grande	2,767.6	369,879	134	35.1	219,261	79	20.8	462,690	167	43.9	1,959	1	.2	1,053,790	381
Routt	1,469.7	432,418	294	50.7	207,444	141	24.3	209,985	143	24.6	3,048	2	.4	852,895	580
Saguache	1,244.3	179,572	144	34.8	105,122	84	20.4	228,167	183	44.2	3,066	2	.6	515,927	415
San Juan	173.9	60,036	345	48.9	25,306	146	20.6	37,341	215	30.4	167	1	.1	122,850	706
San Miguel	638.2	143,892	225	37.9	91,213	143	24.0	121,554	190	32.0	22,651	35	6.0	379,309	594
Sedgwick	1,059.8	305,645	288	52.8	139,599	132	24.1	133,119	126	23.0	3	---	.0	578,362	546
Summit	297.9	144,459	485	55.3	77,267	259	29.6	39,064	131	15.0	344	1	.1	261,134	877
Teller	618.7	177,498	287	49.8	72,049	116	20.2	98,784	160	27.7	8,017	13	2.2	356,349	576
Washington	1,537.7	536,720	349	54.5	299,419	195	30.4	143,454	93	14.6	4,914	3	.5	984,509	640
Weld	16,398.1	2,916,074	178	42.1	1,732,413	106	25.0	2,267,643	138	32.7	10,982	1	.2	6,927,111	422
Yuma	2,105.3	526,763	250	46.4	264,392	126	23.3	344,391	164	30.3	753	---	.1	1,136,298	540
STATEWIDE	410,999.9	\$103,439,296 ¹	\$252 ¹	54.7 ¹	\$28,250,228	\$ 69	14.9	\$48,443,645	\$118	25.6	\$8,871,749	\$22	4.7	\$189,004,915	\$ 460
TOTAL ¹															
TOTAL (exclud- ing Denver)	326,168.8	\$ 66,085,481 ¹	\$203 ¹	45.9 ¹	\$28,250,228	\$ 87	19.6	\$42,116,028	\$129	29.3	\$7,400,930	\$23	5.1	\$143,852,665	\$ 441

1. Revenue from county sources has not been separated from revenue from local sources for either Denver or Jefferson County.

Table XVI

COMPARISON OF SCHOOL DISTRICT SPECIAL FUND RECEIPTS BY SIZE OF SCHOOL DISTRICT, SCHOOL YEAR 1962-63
By Total Dollars and Per A.D.A.*

<u>A.D.A. of School District</u>	<u>A.D.A. 1962-63 @ 172 Days</u>	<u>Revenue From Local Sources</u>	<u>Local Revenue Per A.D.A.</u>	<u>% Local Revenue of Total Revenue</u>	<u>Revenue From County Sources</u>	<u>County Revenue Per A.D.A.</u>	<u>% County Revenue of Total Revenue</u>	<u>Revenue From State Sources</u>	<u>State Revenue Per A.D.A.</u>	<u>% State Revenue of Total Revenue</u>	<u>Revenue From Federal Sources</u>	<u>Federal Revenue Per A.D.A.</u>	<u>% Federal Revenue of Total Revenue</u>	<u>Total Revenue Receipts</u>	<u>Total Revenue Per A.D.A.</u>
Non-operating	---	\$ 298,018	\$---	---	\$ 145,809	\$---	---	\$ 266,668	\$---	---	\$ 7,101	\$---	---	\$ 717,593	\$---
Under 50	635.3	204,238	321	50.6	83,886	132	20.8	111,707	176	27.7	3,901	6	1.0	403,734	636
50-149	4,236.7	1,236,618	292	44.8	611,975	144	22.2	888,006	210	32.1	25,787	6	.9	2,762,390	652
150-249	6,741.5	2,213,334	328	48.8	907,652	135	20.0	1,376,036	204	30.3	40,017	6	.9	4,537,049	673
250-449	12,022.1	2,732,789	227	43.1	1,438,254	120	22.7	2,032,352	169	32.0	143,632	12	2.3	6,347,027	528
450-799	14,245.5	3,499,671	246	46.9	2,051,067	144	27.5	1,714,545	120	23.0	200,144	14	2.7	7,465,428	524
800-1199	15,571.2	2,542,714	163	38.1	1,429,272	92	21.4	2,411,861	155	36.1	289,865	19	4.3	6,673,708	429
1200-4999	86,449.1	13,876,515	161	39.2	7,858,713	91	22.2	11,276,889	130	31.8	2,405,253	28	6.8	35,417,370	410
5000-14999	102,135.2	18,382,339	180	43.5	9,880,615	97	23.4	11,994,523	117	28.4	1,959,775	19	4.6	42,217,252	413
15000-24999	43,950.2	7,866,893	179	41.8	3,842,985	87	20.4	5,463,999	124	29.1	1,632,152	37	8.7	18,806,028	428
Over 25000 ¹	125,013.1	50,586,157 ¹	405 ¹	79.5 ¹	---	---	.0	10,907,059	\$ 87	17.1	2,164,122	17	3.4	63,657,336	509

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* This table has been compiled from the same basic data as Table XV.

1. Revenue from county sources has not been separated from revenue from local sources for districts of over 25,000 A.D.A. (Denver and Jefferson County).

Table XVII

AVERAGE CURRENT EXPENSE OF SCHOOL DISTRICTS PER CLASSROOM UNIT
FOR SCHOOL YEAR 1962-63

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Adams County			
1	\$ 2,093,861.07	187.8	\$11,149
Re-3 (J)	See Weld County		
12	1,594,575.04	153.2	10,408
14	3,114,325.12	303.6	10,258
26J	See Arapahoe County		
27J	1,085,371.26	111.0	9,778
28 (J)	See Arapahoe County		
29J	145,891.48	10.2	14,303
31J	111,676.90	8.2	13,619
32J	See Arapahoe County		
50	4,379,395.85	405.6	10,797
50 Jt	See Arapahoe County		
County Total	12,525,096.72	1,179.6	10,618
Alamosa County			
RE1J	See Conejos County		
6J	See Conejos County		
Re-11J	820,808.70	84.8	9,679
Re-22J	127,940.08	7.8	16,403
26 Jt	See Saguache County		
Re-33J	See Rio Grande County		
County Total	948,748.78	92.6	10,246
Arapahoe County			
1	2,889,756.17	265.2	10,897
2 ^a	912,634.73	92.0	9,920
5	2,463,815.28	133.8	18,414
6	4,243,890.06	356.0	11,921
16 ^b	324.41	---	---
26J	103,692.93	8.2	12,645
28 (J)	4,650,166.72	505.6	9,197
29J	See Adams County		
31J	See Adams County		
32J	168,543.42	7.8	21,608
County Total	15,432,823.72	1,368.6	11,276
Archuleta			
10 Jt-R	See LaPlata County		
11 Jt	See LaPlata County		
50 Jt	303,831.24	26.4	11,509

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Baca County			
RE-1	\$ 208,210.29	18.8	\$11,075
RE-3	121,493.42	7.2	16,874
RE-4	241,033.97	24.2	9,960
RE-5	131,009.54	7.6	17,238
RE-6	140,790.35	7.6	18,525
County Total	842,537.57	65.4	12,883
Bent County			
Re-1	592,398.83	59.0	10,041
Re-2	151,355.95	10.4	14,553
Re-13 Jt	See Prowers County		
County Total	743,754.78	69.4	10,717
Boulder County			
RelJ	2,208,068.13	212.0	10,415
R-2J	See Larimer County		
Re-2	6,601,718.01	479.4	13,771
County Total	8,809,786.14	691.4	12,742
Chaffee County			
R-31	196,640.61	22.2	8,858
R-32 (J)	424,742.13	46.6	9,115
County Total	621,382.74	68.8	9,032
Cheyenne County			
R-1	182,636.63	10.8	16,911
R-2	170,919.85	11.2	15,261
R-3	80,255.31	3.6	22,293
County Total	433,811.79	25.6	16,946
Clear Creek County			
RE-1	300,812.12	24.0	12,534
Conejos County			
RelJ	368,698.58	46.2	7,980
6Jh	111,681.89	15.0	7,445
Re 10	217,265.75	34.0	6,390
Re-11J	See Alamosa County		
13	48,809.32	7.0	6,973
N.O. 8	231.04	---	---
N.O. 32	.12	---	---
County Total	746,686.70	102.2	7,306

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Costilla County			
R-1	\$ 328,186.08	37.4	\$ 8,775
R-30	143,211.64	13.0	11,016
County Total	471,397.72	50.4	9,353
Crowley County			
Re-1-J	409,541.19	38.2	10,721
3J	See Otero County		
R4J	See Otero County		
Custer County			
C-1	118,576.98	9.4	12,615
Re-2 (J)	See Fremont County		
Delta County			
50 J	1,346,848.33	139.0	9,690
Denver County			
1	41,889,190.73	3,365.4	12,447
Dolores County			
Re No. 1	319,459.47	21.2	15,069
Douglas County			
Re 1 (J)	742,630.44	53.4	13,907
Eagle County			
Re-1 (J)	See Garfield County		
Re 50 (J)	555,338.70	43.2	12,855
Elbert County			
C-1	84,602.26	6.6	12,819
Re 1 (J)	See Douglas County		
RJ1	See El Paso County		
C-2	84,794.79	4.8	17,666
Re 4J	See Lincoln County		
23 Jt	See El Paso County		
60 Jt	See El Paso County		
100 (J)	169,043.87	12.0	14,087
200	76,537.72	4.8	15,947
300	72,331.16	3.4	21,274
County Total	487,309.80	31.6	15,421

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
El Paso County			
RJ1	\$ 108,038.92	8.4	\$12,862
2	673,696.33	72.0	9,357
3	1,325,557.58	137.0	9,676
8	993,203.16	73.6	13,495
11	8,504,237.68	762.8	11,149
12	875,292.65	64.0	13,676
14	432,223.00	38.2	11,315
20	1,143,300.13	83.8	13,643
22	60,909.94	4.4	13,843
23 Jt	45,346.91	3.2	14,171
28	38,597.72	1.8	21,443
38	149,523.98	13.2	11,328
39 Jt	6,704.15	.8	8,380
45	30,125.32	1.8	16,736
49	69,165.02	5.6	12,351
54 Jt	56,145.92	3.6	15,596
60 Jt	75,194.67	4.8	15,666
100 (J)	See Elbert County		
County Total	14,587,263.08	1,279.0	11,405
Fremont County			
Re-1	1,050,682.04	95.4	11,013
Re-2 (J)	541,331.09	51.4	10,532
Re-3	76,948.97	4.8	16,031
R-32 (J)	See Chaffee County		
39 Jt	See El Paso County		
County Total	1,668,962.10	151.6	11,009
Garfield County			
C-1	58,260.21	5.4	10,789
Re-1 (J)	691,700.79	69.4	9,967
C-2	234,480.98	23.0	10,195
10	100,399.46	7.4	13,567
13	7,976.84	1.0	7,977
16	90,946.79	6.0	15,158
N.O. 20	197.73	---	---
N.O. 21 Jt	No expense reported		
N.O. 22	46.04	---	---
N.O. 23	566.46	---	---

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Garfield County continued			
N.O. 27	\$ 1,268.37	---	\$ ---
N.O. 31	182.55	---	---
N.O. 41	67.62	---	---
N.O. 42	871.86	---	---
49 Jt	See Mesa County		
Re 50 (J)	See Eagle County		
UHS (Rifle)	148,440.80	10.6	14,004
UHS (Silt)	27,774.27	2.2	12,625
County Total	1,363,180.77	125.0	10,905
Gilpin County			
Re-1	120,918.24	6.2	19,503
Grand County			
1 (J)	236,175.13	15.6	15,139
2	324,133.61	23.0	14,093
County Total	560,308.74	38.6	14,516
Gunnison County			
Re 1J	566,348.73	48.8	11,606
Re-1J	See Montrose County		
50 J	See Delta County		
Hinsdale			
Re. 1	25,693.74	.8	32,117
50 Jt	See Archuleta County		
Huerfano County			
Re-1	452,640.90	54.0	8,382
Re-2	110,730.45	7.8	14,196
County Total	563,371.35	61.8	9,116
Jackson County			
R-1	265,696.95	15.8	16,816
Jefferson County			
R-1	15,769,980.53	1,426.0	11,059
Kiowa County			
Re-1	236,540.88	16.6	14,249
Re-2	125,680.97	7.2	17,456
County Total	362,221.85	23.8	15,219

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Kit Carson County			
R-1	\$ 152,458.17	11.2	\$13,612
R-J-1	See Yuma County		
R-2	97,386.94	5.0	19,477
R-J-2	See Yuma County		
R-3	71,376.31	4.2	16,994
R-4	143,498.72	9.4	15,266
R-5	61,596.92	4.0	15,399
RE-6J	354,581.15	30.0	11,819
County Total	880,898.21	63.8	13,807
Lake County			
R-1	671,142.22	65.4	10,262
La Plata County			
9-R	1,439,992.92	147.4	9,769
10 Jt-R	141,550.73	14.8	9,564
11 Jt	391,593.64	35.8	10,938
County Total	1,973,137.29	198.0	9,965
Larimer County			
R-1	2,946,959.43	284.2	10,369
R-2J	1,407,640.56	149.2	9,435
R-3	309,722.51	18.2	17,018
Re-5J	See Weld County		
County Total	4,664,322.50	451.6	10,328
Las Animas County			
1	662,640.17	85.8	7,723
2	207,396.76	16.4	12,646
3	186,551.57	15.4	12,114
5	12,562.58	2.0	6,281
6	131,331.40	13.2	9,949
7	20,145.47	2.8	7,195
N.O. 14	1,013.54	---	---
18	15,821.05	2.0	7,911
30	11,770.99	2.0	5,885
N.O. 32	549.89	---	---
N.O. 38	92.01	---	---
42	26,781.44	4.2	6,377
53	6,382.64	1.0	6,383
N.O. 56	1,703.34	---	---
63	19,133.50	2.6	7,359

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Las Animas County continued			
82	\$ 74,561.19	4.6	\$16,209
88	126,409.50	7.2	17,557
CHS	39,245.41	3.4	11,543
County Total	1,544,092.45	162.6	9,496
Lincoln County			
Re 1	161,667.95	10.6	15,252
Re-1-J	See Crowley County		
Re 4J	216,427.54	21.8	9,928
Re 13	83,474.60	5.2	16,053
Re 23	93,122.89	5.0	18,625
Re 31	105,972.07	6.2	17,092
54 Jt	See El Paso County		
60 Jt	See El Paso County		
County Total	660,665.05	48.8	13,538
Logan County			
N.O. 2	2,437.97	---	---
Re-2J	See Phillips County		
3	25,672.53	1.4	18,338
Re-3	161,942.32	9.6	16,869
Re-4 (J)	153,381.66	10.4	14,748
Re-5	145,905.66	6.6	22,107
12	963,071.68	86.6	11,121
30	14,116.39	1.4	10,083
54	74,728.65	6.4	11,676
60	57,777.00	3.8	15,204
62	89,268.75	8.0	11,159
83	22,978.52	2.0	11,489
91	55,671.70	4.6	12,103
N.O. 92	2,020.10	---	---
N.O. 94	124.84	---	---
CHS	559,597.54	37.0	15,124
County Total	2,328,695.31	177.8	13,097
Mesa County			
49 Jt	83,272.14	3.6	23,131
50	163,705.53	14.4	11,368
50 J	See Delta County		
51	4,807,946.12	452.4	10,628
County Total	5,054,923.79	470.4	10,746

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Mineral County 1	\$ 59,499.00	4.2	\$14,166
Moffat County Re: No. 1	885,976.46	70.2	12,621
Montezuma 1	575,623.60	63.4	9,079
3	14,770.28	2.2	6,714
Re-6	161,153.26	14.4	11,191
8	15,612.58	3.0	5,204
9	15,861.93	2.0	7,931
10	30,817.00	3.4	9,064
11	6,565.94	.6	10,943
15	12,025.83	1.8	6,681
19	4,950.98	.4	12,377
N.O. 26	51.46	---	---
N.O. 27	71.33	---	---
CHS	323,076.26	24.8	13,027
RE 4A ^C	166,276.19	19.6	8,483
County Total	1,326,856.64	135.6	9,785
Montrose County Re-1J	1,195,269.06	127.4	9,382
R-2J	See San Miguel County		
Re-2	554,649.80	51.2	10,833
50 J	See Delta County		
County Total	1,749,918.86	178.6	9,798
Morgan County 1	84,517.45	4.8	17,608
2	482,339.49	51.4	9,384
3	1,315,516.86	120.0	10,963
Re-4(J)	See Logan County		
N.O. 6	527.25	---	---
7	30,683.90	2.6	11,802
N.O. 9	514.23	---	---
10 Jt	88,306.27	6.8	12,986
N.O. 11	3,530.20	---	---
13	47,275.83	2.0	23,638
N.O. 14	46.35	---	---
N.O. 15	958.48	---	---
N.O. 18	135.39	---	---
20	121,798.16	8.0	15,225
50 Jt	271,361.37	21.2	12,800
County Total	2,447,511.23	216.8	11,289

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Otero County			
R1	\$ 1,003,269.49	111.0	\$ 9,038
R2	718,176.53	78.0	9,207
3J	164,862.87	17.0	9,698
R4J	294,161.66	28.8	10,214
31	119,780.76	10.2	11,743
33	133,648.50	13.2	10,125
County Total	2,433,899.81	258.2	9,426
Ouray County			
R-1	110,684.34	10.8	10,249
Re-1J	See Montrose County		
R-2	76,954.02	5.0	15,391
County Total	187,638.36	15.8	11,876
Park County			
1	73,672.98	5.6	13,156
Re-2	163,667.48	6.0	27,278
County Total	237,340.46	11.6	20,460
Phillips County			
Re-1J	332,741.45	29.0	11,474
Re-2J	273,275.21	19.0	14,383
County Total	606,016.66	48.0	12,625
Pitkin County			
1	239,647.34	19.0	12,613
Re-1 (J)	See Garfield County		
Prowers County			
Re-1	198,581.37	15.4	12,895
Re-2	766,903.28	87.8	8,735
Re-3	277,955.53	23.6	11,778
Re-13 Jt	121,984.54	11.0	11,090
County Total	1,365,424.72	137.8	9,909
Pueblo County			
R4J	See Otero County		
54 Jt	See El Paso County		
60	9,443,907.19	902.2	10,468
70	1,528,617.45	136.4	11,207
County Total	10,972,524.64	1,038.6	10,565

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Rio Blanco County			
RE1	\$ 455,643.53	25.0	\$18,226
Re 3 (J)	See Routt County		
RE4	626,489.32	30.4	20,608
County Total	1,082,132.85	55.4	19,533
Rio Grande County			
C-7	303,977.27	34.0	8,941
C-8	464,441.47	57.6	8,063
26 Jt	See Saguache County		
Re-33J	230,495.62	17.2	13,401
County Total	998,914.36	108.8	9,181
Routt County			
Re 1	183,937.35	11.0	16,722
Re 2	402,683.27	30.8	13,074
Re 3 (J)	225,211.71	15.2	14,817
Re 50 (J)	See Eagle County		
County Total	811,832.33	57.0	14,243
Saguache County			
Re 1	153,120.24	11.4	13,432
Re 1J	See Gunnison County		
2	55,713.07	3.2	17,410
Re-22J	See Alamosa County		
26 Jt	319,923.82	33.4	9,579
County Total	528,757.13	48.0	11,016
San Juan County			
1	120,961.07	7.6	15,916
San Miguel County			
R-1	107,587.78	7.8	13,793
R-2J	161,546.51	13.6	11,878
18	73,454.44	5.4	13,603
County Total	342,588.73	26.8	12,783
Sedgwick County			
N.O. 1	2,297.74	---	---
Re-2J	See Phillips County		
N.O. 6	1,530.36	---	---
7	4,751.40	.4	11,879
N.O. 11	1,376.53	---	---

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Sedgwick County continued			
N.O. 17 Jt	\$ 2,733.59	---	\$ ---
N.O. 20	3,620.46	---	---
R-35	145,466.19	10.2	14,261
N.O. 36 Jt	12.35	---	---
46	77,493.14	6.4	12,108
N.O. 51 Jt	48.61	---	---
53	149,364.72	16.2	9,220
N.O. 73	92.04	---	---
N.O. 76	2,300.18	---	---
CHS	194,501.98	9.6	20,261
County Total	585,589.29	42.8	13,682
Summit County			
1 (J)	See Grand County		
Re 1	220,582.81	15.4	14,324
Teller County			
Re-1	166,359.89	10.0	16,636
Re-2	151,328.77	13.6	11,127
County Total	317,688.66	23.6	13,461
Washington County			
R-1	349,303.18	27.8	12,565
R-2	181,383.78	9.2	19,716
R-3	173,164.60	12.4	13,965
Re-4 (J)	See Logan County		
10 Jt	See Morgan County		
101	80,426.00	3.8	9,575
R-104	218,061.55	8.4	25,960
County Total	1,002,339.11	61.6	16,272
Weld County			
Re-1	596,161.43	51.0	11,689
Re1J	See Boulder County		
R-2J	See Larimer County		
Re-2 ^d	522,469.73	50.4	10,366
Re-3 (J)	423,105.44	35.4	11,952
Re-4	342,835.15	37.0	9,266
Re-5J	411,140.15	36.2	11,357
69	2,935,251.47	283.4	10,357
Re-7	396,453.37	31.2	12,707
Re-8	500,900.48	53.4	9,380

Table XVII
(continued)

<u>County and District</u>	<u>Current Expense 1962-63</u>	<u>"1962-63" MEP CRU's</u>	<u>Current Expense Per "1962-63" MEP CRU</u>
Weld County continued			
Re-9e	\$ 475,092.42	36.4	\$13,052
14	9,202.58	.4	23,006
27J	See Adams County		
50 Jt	See Morgan County		
N.O. 51	2,797.73	---	---
63	7,922.65	.2	39,613
N.O. 71	1,936.72	---	---
89	150,405.92	7.2	20,890
91	81,745.16	3.8	21,512
105 ^f	4,646.83	---	---
107	74,041.76	3.0	24,681
110	38,897.22	1.8	21,610
County Total	6,975,006.21	630.8	11,057
Yuma County			
Re-1J	See Phillips County		
R-J-1	580,421.19	43.6	13,312
Re-2J	See Phillips County		
R-J-2	580,003.66	39.8	14,573
RE-6J	See Kit Carson County		
County Total	1,160,424.85	83.4	13,914

- a. Arapahoe #2 -- Districts 23, 75, and UHS were dissolved and annexed to District 2.
- b. School was closed on March 16, 1962.
- c. Montezuma RE 4A -- Districts Re-4, 5, and 29 were dissolved and annexed to District RE 4A.
- d. Weld Re-2 -- Districts 37, 90, and 103 were reorganized to form District Re-2 on October 2, 1962.
- e. Weld Re-9 -- Districts 34, 40, 46, 67 and 131 were reorganized to form District Re-9 on October 2, 1962.
- f. This district did not have 0.1 CRU to qualify for the Minimum Equalization Program payment.
- g. Weld 6 -- Districts 15 and 24 were dissolved and annexed to District 6 on September 25, 1962.
- h. Conejos 6 J -- District 18 was dissolved and annexed to District 6J on July 26, 1962.

Table XVIII

THE PUBLIC SCHOOL FOUNDATION ACT
MINIMUM EQUALIZATION PROGRAM ENTITLEMENTS¹

<u>County</u>	<u>1964-1965 Preliminary Entitlement</u>	<u>County</u>	<u>1964-1965 Preliminary Entitlement</u>
Adams	\$ 5,278,827.80	Lake	\$ 145,384.20
Alamosa	356,320.50	La Plata	658,001.00
Arapahoe	4,784,089.60	Larimer	1,570,676.00
Archuleta	94,162.00	Las Animas	532,941.10
Baca	171,018.80	Lincoln	113,020.50
Bent	243,033.00	Logan	453,494.30
Boulder	2,309,693.60	Mesa	1,642,027.80
Chaffee	263,838.70	Mineral	5,969.80
Cheyenne	27,262.60	Moffat	222,326.60
Clear Creek	78,390.00	Montezuma	569,293.20
Conejos	465,557.40	Montrose	702,845.90
Costilla	202,176.00	Morgan	609,439.30
Crowley	131,402.90	Otero	960,103.40
Custer	25,852.00	Ouray	39,078.40
Delta	505,852.50	Park	2,460.00
Denver	5,194,969.20	Phillips	93,056.10
Dolores	65,355.40	Pitkin	32,709.60
Douglas	191,258.00	Prowers	458,907.20
Eagle	154,016.40	Pueblo	3,704,378.30
Elbert	54,904.50	Rio Blanco	11,300.00
El Paso	5,302,437.50	Rio Grande	424,773.30
Fremont	535,348.40	Routt	157,837.20
Garfield	361,692.50	Saguache	182,266.20
Gilpin	16,778.30	San Juan	19,432.00
Grand	114,776.70	San Miguel	66,052.90
Gunnison	186,107.30	Sedgwick	108,681.90
Hinsdale	180.00	Summit	20,935.20
Huerfano	217,492.50	Teller	75,532.30
Jackson	17,974.40	Washington	12,560.00
Jefferson	5,463,844.80	Weld	2,128,440.60
Kiowa	26,827.50	Yuma	216,505.50
Kit Carson	176,418.90	Total	<u>\$48,959,289.50</u>

1. Preliminary entitlement for joint school districts are shown in county of headquarters.

Table XIX

PUBLIC SCHOOL MINIMUM EQUALIZATION PROGRAM, 1965-66 (ESTIMATED)*

County	1965-66 Est. CRU	1963 Adj. Gross Income	Est. Adj. Gross Income Per CRU	1964 Assessed Valuation Per CRU	Est. Gross Income & Assessed Valuation Per CRU	Est. County Shared Support Per CRU	Est. County Levy, Shared Support	Est. County Levy, Shared Support	Est. County Levy, Required Support	Est. County Levy, Required Support	Est. Total School Levy	Est. State Support Per CRU	Est. State Support To County	Est. Program Value
Adams	1,854.4	\$ 271,851,690	\$146,598	\$ 136,453	\$ 283,051	\$1,613	\$ 2,991,147	11.16	\$ 370,880	1.38	12.54	\$3,587	\$ 6,651,733	\$10,013,760
Alamosa	103.2	13,411,383	129,955	162,119	292,074	1,665	171,828	10.33	20,640	1.24	11.57	3,535	364,812	557,280
Arapahoe	1,419.1	342,420,622	241,294	177,980	419,274	2,390	3,391,649	12.34	283,820	1.03	13.37	2,810	3,987,671	7,663,140
Archuleta	28.0	2,399,905	85,711	226,160	311,871	1,778	49,784	8.17	5,600	.92	9.09	3,422	95,816	151,200
Baca	67.0	12,212,107	182,270	343,655	525,925	2,998	200,866	9.03	13,400	.60	9.63	2,202	147,534	361,800
Bent	73.3	7,399,299	100,945	210,942	311,887	1,778	130,327	8.37	14,660	.94	9.31	3,422	250,833	395,820
Boulder	822.5	176,483,643	214,570	218,614	433,184	2,469	2,030,753	10.99	164,500	.89	11.88	2,731	2,246,248	4,441,500
Chaffee	88.5	12,480,539	141,023	164,681	305,704	1,743	154,256	10.84	17,700	1.24	12.08	3,457	305,945	477,900
Cheyenne	28.1	3,674,352	130,760	543,390	674,150	3,843	107,988	6.79	5,620	.35	7.14	1,357	38,132	151,740
Clear Creek	34.6	5,202,495	150,361	198,317	348,678	1,987	68,750	11.00	6,920	1.11	12.11	3,213	111,170	186,840
Conejos	107.0	3,977,028	37,168	108,453	145,621	830	88,810	7.93	21,400	1.91	9.84	4,370	467,590	577,800
Costilla	46.8	1,490,649	31,851	135,243	167,094	952	44,554	7.58	9,360	1.59	9.17	4,248	198,806	252,720
Crowley	40.0	3,627,140	90,678	191,715	282,393	1,610	64,400	8.50	8,000	1.06	9.56	3,590	143,600	216,000
Custer	11.0	986,602	89,691	320,275	409,966	2,337	25,707	7.29	2,200	.62	7.91	2,863	31,493	59,400
Delta	135.2	15,216,581	112,549	150,895	263,444	1,502	203,070	9.63	27,040	1.28	10.91	3,698	499,970	730,080
Denver	3,460.4	1,034,269,114	298,887	333,025	631,912	3,602	12,464,361	10.53	692,080	.58	11.11	1,598	5,529,719	18,686,160
Dolores	21.0	2,583,193	123,009	241,312	364,321	2,077	43,617	8.99	4,200	.87	9.86	3,123	65,583	113,400
Douglas	71.7	10,491,309	146,322	250,104	396,426	2,260	162,042	8.77	14,340	.78	9.55	2,940	210,798	387,180
Eagle	56.7	6,502,533	114,683	258,410	373,093	2,127	120,601	8.42	11,340	.79	9.21	3,073	174,239	306,180
Elbert	32.0	3,534,273	110,446	460,945	571,391	3,257	104,224	6.91	6,400	.42	7.33	1,943	62,176	172,800
El Paso	1,736.3	245,027,562	141,121	144,022	285,143	1,625	2,821,488	11.14	347,260	1.37	12.51	3,575	6,207,273	9,376,020
Fremont	162.0	23,433,528	144,651	192,230	336,881	1,920	311,040	9.99	32,400	1.04	11.03	3,280	531,360	874,800
Garfield	124.5	19,714,468	158,349	253,265	411,614	2,346	292,077	9.11	24,900	.78	9.89	2,854	355,323	672,300
Gilpin	8.0	1,211,691	151,461	379,077	530,538	3,024	24,192	8.00	1,600	.53	8.53	2,176	17,408	43,200
Grand	41.1	6,304,668	153,398	289,854	443,252	2,527	103,860	8.69	8,220	.69	9.38	2,673	109,860	221,940
Gunnison	60.0	9,913,039	165,217	223,196	388,413	2,214	132,840	10.43	12,000	.94	11.37	2,986	179,160	324,000
Hinsdale	1.1	243,702	221,547	1,243,502	1,465,049	5,000	5,500	4.18	220	.17	4.35	200	220	5,940
Huerfano	61.0	6,563,159	107,593	181,227	288,820	1,646	100,406	8.55	12,200	1.04	9.59	3,554	216,794	329,400
Jackson	16.0	2,653,922	165,870	533,042	698,912	3,984	63,744	7.08	3,200	.36	7.44	1,216	19,456	86,400
Jefferson	1,877.0	424,848,829	226,345	178,663	405,008	2,309	4,333,993	12.12	375,400	1.05	13.17	2,891	5,426,407	10,135,800
Kiowa	25.2	3,427,576	136,015	543,568	679,583	3,874	97,625	7.24	5,040	.37	7.61	1,326	33,415	136,080
Kit Carson	72.3	10,408,298	143,960	303,392	447,352	2,550	184,365	8.18	14,460	.64	8.82	2,650	191,595	390,420
Lake	87.6	15,222,924	173,778	401,705	575,483	3,280	287,328	7.37	17,520	.45	7.82	1,920	168,192	473,040
La Plata	200.6	25,419,503	126,717	210,082	336,799	1,920	385,152	9.03	40,120	.94	9.97	3,280	657,968	1,083,240
Larimer	553.0	98,445,126	178,020	215,676	393,696	2,244	1,240,932	10.03	110,600	.89	10.92	2,956	1,634,668	2,986,200
Las Animas	153.1	16,073,779	104,989	184,830	289,819	1,652	252,921	8.80	30,620	1.07	9.87	3,548	543,199	826,740
Lincoln	53.0	7,271,611	137,200	369,083	506,283	2,886	152,958	7.82	10,600	.54	8.36	2,314	122,642	286,200
Logan	195.0	31,639,301	162,253	306,252	468,505	2,670	520,650	8.40	39,000	.63	9.03	2,530	493,350	1,053,000
Mesa	520.5	80,771,391	155,180	177,877	333,057	1,898	987,909	10.51	104,100	1.11	11.62	3,302	1,718,691	2,810,700
Mineral	4.0	704,680	176,170	439,568	615,738	3,510	14,040	8.07	800	.46	8.53	1,690	6,760	21,600
Moffat	82.0	11,342,024	138,317	261,443	399,760	2,279	186,878	9.14	16,400	.80	9.94	2,921	239,522	442,800
Montezuma	153.0	15,442,048	100,928	136,312	237,240	1,352	206,856	10.15	30,600	1.50	11.65	3,848	588,744	826,200
Montrose	208.5	21,933,235	105,195	153,062	258,257	1,472	306,912	9.06	41,700	1.23	10.29	3,728	777,288	1,125,900
Morgan	219.0	29,864,739	136,369	255,362	391,731	2,233	489,027	8.40	43,800	.75	9.15	2,967	649,773	1,182,600
Otero	259.1	29,786,000	114,959	157,384	272,343	1,552	402,123	10.02	51,820	1.29	11.31	3,648	945,197	1,399,140

Table XIX
(continued)

County	1965-66 Est. CRU	1963 Adj. Gross Income	Est. Adj. Gross Income Per CRU	1964 Assessed Valuation Per CRU	Est. Combined Adj. Gross Income & Assessed Valuation Per CRU	Est. County Shared Support Per CRU	Est. County Shared Support	Est. County Levy, Shared Support	Est. County Required Support	Est. County Levy, Required Support	Est. Total County School Levy	Est. State Support Per CRU	Est. State Support To County	Est. Program Value
Ouray	15.1	\$ 1,782,432	\$118,042	\$ 312,301	\$ 430,343	\$2,453	\$ 37,040	8.02	\$ 3,020	.65	8.67	\$2,747	\$ 41,480	\$ 81,540
Park	12.3	2,236,127	181,799	683,450	865,249	4,932	60,664	7.20	2,460	.29	7.49	268	3,296	66,420
Phillips	44.0	7,046,027	160,137	405,103	565,240	3,222	141,768	7.78	8,800	.48	8.26	1,978	87,032	237,600
Pitkin	30.7	7,064,652	230,119	468,815	698,934	3,984	122,309	8.57	6,140	.43	9.00	1,216	37,331	165,780
Prowers	137.3	17,181,123	125,136	212,122	337,258	1,922	263,891	9.25	27,460	.96	10.21	3,278	450,069	741,420
Pueblo	1,146.0	194,163,151	169,427	157,992	327,419	1,866	2,138,436	11.65	229,200	1.25	12.90	3,334	3,820,764	6,188,400
Rio Blanco	57.0	8,646,082	151,686	1,096,170	1,247,856	5,000	285,000	4.72	11,400	.19	4.91	200	11,400	307,800
Rio Grande	120.3	11,509,707	95,675	176,417	272,092	1,551	186,585	8.76	24,060	1.13	9.89	3,649	438,975	649,620
Routt	65.0	8,391,232	129,096	346,143	475,239	2,709	176,085	8.32	13,000	.61	8.93	2,491	161,915	351,000
Saguache	51.6	3,345,809	64,841	221,113	285,954	1,630	84,108	7.30	10,320	.90	8.20	3,570	184,212	278,640
San Juan	8.0	1,246,187	155,773	323,001	478,774	2,729	21,832	8.65	1,600	.63	9.28	2,471	19,768	43,200
San Miguel	21.0	2,812,961	133,951	357,010	490,961	2,798	58,758	8.09	4,200	.58	8.67	2,402	50,442	113,400
Sedgwick	45.0	6,010,669	133,570	323,651	457,221	2,606	117,270	8.10	9,000	.62	8.72	2,594	116,730	243,000
Summit	16.5	2,967,321	179,838	458,130	637,968	3,636	59,994	8.05	3,300	.44	8.49	1,564	25,806	89,100
Teller	25.7	3,283,953	127,780	235,943	363,723	2,073	53,276	9.13	5,140	.88	10.01	3,127	80,364	138,780
Washington	66.0	8,589,356	130,142	667,522	797,664	4,547	300,102	6.16	13,200	.27	6.43	653	43,098	356,400
Weld	773.5	109,566,512	141,650	213,541	355,191	2,025	1,566,338	9.05	154,700	.89	9.94	3,175	2,455,863	4,176,900
Yuma	84.0	11,053,491	131,589	307,476	439,065	2,503	210,252	8.07	16,800	.64	8.71	2,697	226,548	453,600
TOTAL	18,092.4	\$3,474,778,052					\$42,407,258		\$3,618,480				\$51,673,226	\$97,698,960

* Present formula: \$5,400 classroom unit, \$200 county required support, and .0057 factor.