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0226 Committee on School Finance

Colorado Legislative Council

0226 Committee on School Finance

Report to the Colorado General Assembly:

RECOMMENDATIONS FOR 1978
COMMITTEE ON:

SCHOOL FINANCE

VOLUME V

COLORADO LEGISLATIVE COUNCIL

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December, 1977

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OF THE

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The Legislative Council, which is composed of six Senators, six Representatives, plus the Speaker of the House and the Majority Leader of the Senate, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution.

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COLORADO GENERAL ASSEMBLY

LEGISLATIVE COUNCIL

ROOM 46 STATE CAPITOL
DENVER, COLORADO 80203
839 3521
AREA CODE 303

December 28, 1977

To Members of the Fifty-first Colorado General Assembly:

In accordance with the provisions of Senate Bill 138, 1977 Session, the Legislative Council transmits the accompanying report of the Committee on School Finance.

Respectfully submitted,

/s/ Representative Carl Gustafson
Chairman
Legislative Council

CG/clw

FOREWORD

Pursuant to the provisions of Senate Bill 138 (1977 Session) the Colorado Legislative Council appointed a fifteen-member committee to conduct a study of a comprehensive revision of the "Public School Finance Act of 1973" and to report its findings to the second regular session of the fifty-first General Assembly.

This volume contains the report of the Committee on School Finance, which report was accepted by the Legislative Council at its meeting on November 28, 1977. The committee report summarizes the procedures utilized by the committee in its study, the several proposals made to the committee to revise the "Public School Finance Act of 1973", and the committee's findings and recommendations.

A minority report of Senator Hugh Fowler and Representative Tancredo is included in this volume.

The committee and the staff of the Legislative Council were assisted in the preparation of bills by Douglas G. Brown and Vincent C. Hogan of the Legislative Drafting Office.

December, 1977

Lyle C. Kyle
Director

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Sen. Hugh Fowler
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Sen. Ron Stewart
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Rep. Thomas Tancredo

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Peter Nichols
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Director

SUMMARY OF PROCEDURES, FINDINGS AND RECOMMENDATIONS

The 1977 interim Committee on School Finance was established pursuant to S.B. 138 (1977 session) which, in part, provided:

> The Legislative Council is directed to appoint a special committee to conduct a study of a comprehensive revision of the "Public School Finance Act of 1973".

Proceeding upon that directive, the committee reviewed the provisions and functioning of the School Finance Act of 1973, and considered a variety of suggested revisions to that act. The committee's efforts were structured so as to give attention both to the method used to distribute state school finance assistance monies and the methods used to raise those monies.

At its initial meeting, the committee heard from a number of persons concerning the current school finance act, its strengths and weaknesses, and received numerous recommendations for revisions or amendments thereto. The committee adopted the following list of school finance objectives to be addressed in the process of its deliberations:

1. To assure that adequate funds are available to meet the educational needs of the children, youth, and adults served by the public schools of Colorado;

2. To provide equalization of educational opportunities for all students between 6 and 21, in so far as possible, and to assure that the quality of a student's educational opportunities should not be a function of the wealth of the district or community of his residence;

3. To enhance the concept of local control of education and to provide opportunity for citizens in the local school districts to help make decisions concerning education;

4. To encourage school districts to use creative and alternative approaches: first, to improve the quality of education; second, to improve the use of facilities; and third, to improve the economic efficiency of education;

5. To do nothing that would interfere with the use of alternative approaches in the management of public school facilities and resources by school districts;

6. To approve the concept of the year around school;

7. To provide more equity in the distribution of tax burdens;

8. To search for the best possible method for financing public schools and to limit dependence on the property tax for that purpose;

9. To maintain at approximately equal levels the state and local shares of revenue for school district operating purposes;

10. To place some kind of limitation on increased school district budgets from year to year;

11. To continue financing the excess costs of necessary small attendance centers;

12. To continue financing categorical programs such as special education, vocational education, and transportation;

13. To continue to provide for the budgetary needs of school districts with declining enrollments and increasing enrollments;

14. To continue the provision of additional state monies to school districts with concentrations of pupils with disadvantaged backgrounds; and

15. To continue to require school districts to file semi-annual reports of actual revenues and actual expenditures so that comparable financial data can be compiled on a calendar year basis as well as a fiscal year basis.

The committee began its consideration of specific alternatives to the present act by hearing from Dr. Paul Bethke of the Colorado Education Association (CEA) on that organization's classroom unit proposal; from Senator Hugh Fowler on his instructional unit proposal; and from Dr. Roger Black of the Colorado Department of Education on a percentage equalizing approach previously considered by the 1976 interim committee.

At its second meeting, the committee continued its consideration of specific finance proposals by examining Representative Bledsoe's H.B. 1109 (1973 session), which would utilize an adjusted gross income tax as the basis for school finance and for reducing property taxes; Senator Meiklejohn's suggested alternative revisions of the current act; Representative Kirscht's proposed revision of the current act; and Senator Strickland's S.B. 538 (1977) proposal, providing for legislative determination of school district budgets.

At its next meeting, the committee further examined the details of the proposals previously presented and took a series of "straw votes" to indicate their collective sentiments on the various support proposals and on alternative funding methods. With respect to the support proposals, committee members were strongest in favor of some

form of power equalization (as utilized in the current act) and the instructional unit approach embodied in Senator H. Fowler's proposal. In terms of alternative sources to finance the package and reduce property taxes, there was committee interest in utilizing the prospective proceeds from the expenditure limitation in House Bill 1726, which earmarks excess revenue for property tax relief; for continuing the increase in the cigarette tax passed as part of H.B. 1726 (1977); for increasing the state sales/use tax; for increasing both the individual and corporate income taxes; and for raising a new tax on adjusted gross income. The results of that balloting were to serve as an indication as to the alternatives most likely to win favorable consideration in the committee's future deliberations. All sponsors were then given an additional opportunity to revise their programs before the final committee meetings.

At its subsequent meeting, the committee further examined the fundamental elements of the Meiklejohn, H. Fowler, and Kirscht proposals, as revised. Subsequent to that review, the committee voted to adopt, as its preliminary recommendations, Senator Meiklejohn's proposed $200 million revision of the current act and Representative Kirscht's proposed funding package, subject to further study when the appropriate bills could be drawn and additional projections prepared.

At its final meeting, the committee discussed a range of subjects related to school finance and heard from persons relative both to alternative interpretations of House Bill 1726's state general fund spending limitation and estimates of the amount of property tax relief to issue from that limitation. Bill No. 1 (Senator Meiklejohn's support proposal) and Bill No. 2 (Representative Kirscht's funding proposal) were placed before the committee for final amendment. Bill Nos. 1 and 2 are recommended as the result of the process which followed. (A complete explanation of all proposals presented to the committee can be found on page 35 of this report.)

Providing Public School Support

The committee has determined that the current school finance act has achieved a number of its original objectives, but has failed to achieve others. The recommendations of the committee relative to providing school finance support are contained in Bill 1 (see page 111) and are aimed at improving the current act in those areas of deficiency while retaining its basic power equalization framework and maintaining categorical programs outside of the equalization program.

The authorized revenue base was the basis for state equalized property taxes enacted in 1973, and was based on 1973 levels of property taxes and state aid. The committee received testimony that the 1973 ARB's may have reflected constrained property tax raising abilities then present, and the continued use of the ARB as the funding measure may have perpetuated any inequalities existing when the 1973 act was adopted.

In order to reduce existing wealth-related disparities, the 1973 act provided annual variable percentage increases to allow lower-ARB districts to increase at a faster rate than higher-ARB districts. The magnitude of variation was, however, very large and the impact of inflation caused greater overall growth than anticipated. Despite the variable percentage increases, the disparities continued to grow in 1975 and 1976. By 1977, most districts found themselves allowed the same (7 percent) percentage increase, and thus the disparities again enlarged. For 1978, the General Assembly in Senate Bill 138 allowed a flat $120 increase to all districts to hold the relative ARB's of districts stable while additional review continued.

Recommendation -- Annual ARB Increase. The interim committee recommends that the flat dollar increase concept enacted on a trial basis for 1978 be made permanent. For 1979, a $130 increase is proposed to be allowed to all districts, regardless of relative ARB's. For subsequent years, the recommended increase would be as follows:

1980 -- $140 per pupil (AE)
1981 -- $150
1982 -- $160

Recommendation -- Minimum ARB. The 1973 act contained a provision to substantially increase lower-ARB districts and established a $750 minimum ARB per pupil for 1974. Since expenditures grew faster than originally projected, these provisions were not as efficient in "leveling up" lower-spending districts as was expected. Accordingly, the committee recommends that a minimum ARB be re-enacted for 1979, 1980, and 1981 to substantially raise lower districts. For 1979, a minimum ARB of $1,400 per pupil is proposed. For subsequent years the minimum ARB would be as follows:

1980 -- $1,600
1981 -- $1,800
1982 -- $1,960

These flat $200 annual increases in the minimum ARB contrast with the smaller flat dollar increases allowed higher-spending districts under the provision summarized directly above.

These two provisions together, the flat dollar increase and the minimum ARB, are designed to work in concert to significantly reduce disparities in district revenues over the next four years.

Colorado utilizes a power equalization formula to ensure that each district can raise the same total of state and local dollars for the same mill rate. In addition, a minimum amount is guaranteed each district in recognition of the fact that all state taxpayers contribute revenue to the state general fund and that each district is entitled to a portion of the income from state school lands. In its consideration of the current act, the committee took cognizance of the fact that, as assessed values have grown rapidly due to inflation and reassessment, more districts have shifted from being eligible for the

state guarantee to being recipients of the minimum guarantee.

Recommendation -- State Guarantee. The committee recommends that the state guarantee be substantially increased in 1979 in order to reduce the number of districts receiving the minimum guarantee. For 1978, the state guarantee is set at $35.00 per pupil per mill. The committee proposes to increase it to $44.25 per pupil per mill for 1979. For subsequent years, the recommendation is as follows:

1980 -- $48.16
1981 -- $52.44
1982 -- $56.74

In addition to the equalizing effects this would have between districts, the proposed upward revision would also increase state aid significantly while reducing average school district general fund property taxes by approximately 10 percent or four mills. The guarantee levels were chosen by the committee on the basis of the costs or savings of its other recommendations and the amount of additional revenue available. The guarantee levels have been calculated to achieve an overall state cost of $80 million in additional aid in 1979 and to stabilize mill levies thereafter.

Recommendation -- Minimum Guarantee. As an additional method to reduce the number of districts on the minimum, and the minimum's arguably disequalizing effect, the committee recommends that the minimum guarantee per pupil per mill be frozen at its 1978 level of $11.35. Thus, over time, its significance and effects will be eroded as more districts come under the guarantee while every district in the state can continue to share in state aid.

Further recommendations. The committee recommends a further provision relating to the funding of educational television. The language of that provision would amend the terms of Senate Bill 138 (1977), eliminating the matching funds requirement for receipt of state assistance by school districts which support (rather than operate) licensed public educational television stations. The new language would provide that such school districts could receive one dollar for each pupil of attendance entitlement, up to a maximum of $100,000, for the support of such stations.

Finally, the committee recommends that the General Assembly review program support levels and establish such for 1983. In the absence of legislative action in that regard during the 1982 session, the bill provides for the repeal of the public school finance act on December 31, 1982.

Fiscal implications. As indicated, the Committee on School Finance recommends several substantive revisions to the School Finance Act of 1973. While those revisions would, taken together, entail an appropriation of an additional $80 million in 1979, each of the revisions, taken separately, has an associated cost factor. Those cost factors are as follows:

Proposed Revision	1979 Calendar Year Cost Factor
(1) Minimum ARB	$ 2.3 million
(2) Minimum ARB increase	$12.3
(3) State Guarantee	$65.4

Financing Public School Support

Findings. During the interim, the committee gave consideration to a variety of proposals relative to the financing of public school support. Testimony was received concerning current substantial reliance upon the property tax, as well as various supplementary and alternative revenue sources. It was the concern of many committee witnesses that the property tax component of school finance be partially or entirely replaced by other revenue sources. In the process of its deliberations, the committee narrowed the range of supplementary and alternative sources until, finally, two such sources won committee adoption. Those sources are largely supplementary in nature and would, by providing the $80 million by which the state share of school finance would increase in 1979, help to provide local school district property tax relief. In addition, that amount of money would provide for expanded overall programs in some districts.

Recommendations. Bill No. 1 contains a provision relative to one of the two new revenue sources recommended by the committee, namely the proceeds from House Bill 1726's seven percent limitation on the annual growth in state general fund expenditures. Specifically, Bill No. 1 contains a legislative declaration stating that it is proper to utilize the property tax relief proceeds from the operation of that limitation in the funding of its substantive school finance provisions. Such utilization is declared to be proper only, however, "to the extent that the distribution of said revenues under (the school finance article) will achieve property tax relief".

As its contribution to the financing of public school support, Bill No. 2 would, effective July 1, 1978, continue indefinitely the five cents per pack state cigarette tax increase passed as part of House Bill 1726 (1977). It is the intention of the committee that an amount of money equal to that generated by that increase be used to finance the provisions of Bill No. 1. In a related provision, the bill makes a technical amendment to correct an oversight in House Bill 1726 and ensure that the state receives the entire amount of additional revenue generated by the increased tax on cigarettes.

Fiscal implications. Estimates vary as to the amount of money to be available for property tax relief through the operation of the seven percent limitation in House Bill 1726. That variation is largely a function of differing interpretations of what is or is not included in the state "general fund", and differing projections for the future growth in state general fund revenues. The current estimates of the limitation's proceeds for Fiscal Year 1978-79 range from approximately $56 million to approximately $102 million.

1977 Interim Committee Proposal
Appropriation Requirements 1/

Under Current Act

FY 1977-78 (Base Year)

Current Act cost	$361.2 million
less Permanent School Fund income	-19.0
Equals FY 1977-78 General Fund Appropriation	$342.2 million

FY 1978-79

1/2 CY 1978	$193.6 million
1/2 CY 1979	201.8
Subtotal	$395.4
less Permanent School Fund income	-23.0
Equals FY 1978-79 General Fund Appropriation	$372.4 million

FY 1978-79 General Fund Appropriation	$372.4
less FY 1977-78 General Fund Appropriation	-342.2
Equals Appropriation Increase (no change in Act)	$ 30.2

FY 1977-78 General Fund Appropriation	$342.2
times 7% Allowable Increase (H.B. 1726)	x .07
Equals Allowable Increase for FY 1978-79	$ 24.0

Under Committee Proposal

FY 1978-79

1/2 CY 1978	$193.6 million 2/
1/2 CY 1979	241.3
Subtotal	434.9
less Permanent School Fund income	-23.0
Equals FY 1978-79 General Fund Appropriation	$411.9

FY 1978-79 General Fund Appropriation	$411.9
less FY 1977-78 General Fund Appropriation	-342.2
Equals Appropriation Increase (with recommended changes)	$ 69.7

FY 1978-79 Appropriation Increase	$ 69.7
less Allowed 7% Increase (H.B. 1726)	-24.0
Subtotal	45.7
less Projected Increased Cigarette Tax Revenues (H.B. 1726)	-17.0
Equals Required Portion of H.B. 1726 Property Tax Relief Money 3/	$ 28.7

FY 1979-80

1/2 CY 1979	$241.3 million
1/2 CY 1980	270.4
Subtotal	511.7
less Permanent School Fund income	-25.0
Equals FY 1979-80 Appropriation	$486.7

SOURCES:

Allowable Increase

FY 1978-79 Appropriation	411.9
less portion of H.B. 1726 Property Tax Relief Money[3]	-28.7
Subtotal	383.2
less Increased Cigarette Tax Revenue for FY 1978-79 (H.B. 1726)	-17.0
Net FY 1978-79 Base	366.2
times 7% Allowable Increase	x .07
Equals Allowable Increase	$ 25.6

Kadlecek Amendment and Cigarette Tax

FY 1979-80 Appropriation	486.7
less Net FY 1978-79 Base	-366.2
Equals FY 1979-80 Increase	120.5
less allowed 7% Increase (H.B. 1726)	-25.6
Equals New Revenue and H.B. 1726 Money[3]	94.9
less Increased Cigarette Tax Revenue (H.B. 1726)	-17.5
Equals Required Portion of H.B. 1726 Property Tax Relief Money[3]	77.4

FY 1980-81

1/2 CY 1980	$270.4 million
1/2 CY 1981	303.7
Subtotal	574.1
less Permanent School Fund Income	-27.0
Equals FY 1980-81 General Fund Appropriation	547.1

SOURCES:

Allowable Increase

FY 1979-80 Appropriation	486.7
less Portion of H.B. 1726 Property Tax Relief Money[3]	-77.4
Subtotal	409.3

Subtotal (from preceeding page)	409.3
less Increased Cigarette Tax Revenue for 1979-80 (H.B. 1726)	-17.5
Net FY 1979-80 Base	391.8
times 7% Allowable Increase	x .07
Equals Allowable Increase	27.4

Kadlecek Amendment and Cigarette Tax

FY 1980-81 Appropriation	547.1
less Net FY 1979-80 Base	-391.8
Equals FY 1980-81 Increase	155.3
less Allowable 7% Increase (H.B. 1726)	-27.4
Equals New Revenue and H.B. 1726 Money[3/]	127.9
less Increased Cigarette Tax Revenue for FY 1980-81 (H.B. 1726)	-18.0
Equals Required Portion of H.B. 1726 Property Tax Relief Money[3/]	109.9

FY 1981-82

1/2 CY 1981	$303.7 million
1/2 CY 1982	337.6
Subtotal	641.3
less Permanent School Fund income	-29.0
Equals FY 1981-82 General Fund Appropriation	$612.3

SOURCES:

Allowable Increase

FY 1980-81 Appropriation	547.1
less portion of H.B. 1726 Property Tax Relief Money[3/]	-109.9
Subtotal	437.2
less Increased Cigarette Tax Revenue for FY 1980-81 (H.B. 1726)	-18.0
Net FY 1980-81 Base	419.2
times 7% Allowable Increase	x .07
Equals Allowable Increase	$ 29.3

Kadlecek Amendment and Cigarette Tax

FY 1981-82 Appropriation	612.3
less Net FY 1980-81 Base	-419.2
Equals FY 1981-82 Increase	193.1
less Allowable 7% Increase (H.B. 1726)	-29.3
Equals New Revenue and H.B. 1726 Money[3/]	163.8
less Increased Cigarette Tax Revenue for FY 1981-82 (H.B. 1726)	-18.5
Equals Required Portion of H.B. 1726 Property Tax Relief Money[3/]	145.3

1/ Includes only state equalization; does not include any categorical program appropriations.

2/ This figure represents a carry-over from existing act.

3/ The reference to H.B. 1726 is to the so-called "Kadlecek Amendment" to that act, which places a seven percent limitation on the annual growth in state general fund expenditures, and provides that revenues in excess of that limitation (exclusive of a four percent reserve) be spent for property tax relief.

COMMITTEE ON SCHOOL FINANCE

Minority Report

Senator H. Fowler and
Representative Tancredo

In the firm belief that the present Colorado School Finance Act is based upon an essentially arbitrary and unfair resource distribution scheme, and that the foregoing report is not responsive to the challenge of Senate Bill 138 to recommend a "comprehensive revision of the 1973 Act", the above members of the 1977 Interim Committee on School Finance respectfully disagree with certain aspects of the majority report of the committee and submit this minority report.

There are three separable elements to the school finance question:

I. How much money will the state provide for elementary and secondary education, and what distribution mechanism (formula) will be used to assure that every child gets his fair share?

II. Since the state obviously will not support 100% of school costs, what kind of sharing formula should be used to assure that every taxpayer will make a reasonably similar effort to support his local schools?

III. How will the money be raised to fund the state's share of a finance program?

With respect to (I), we do not agree that continuing the present distribution method ("ARB") is a just or defensible course. We propose a distribution method involving two new approaches:

A. Funding the needs of children based upon instructional unit computation.

B. Abandonment of "categorical" programs and folding their costs into general funding.

A completed bill is not submitted with this report although the attached district-by-district print-out describes the relative effect of funding schools on the basis of changing needs rather than upon historical assumptions. Please use this print-out only to indicate the "level of unfairness" in the ARB method. The APCS is based upon arbitrary factors which would be subject to legislative correction. HOWEVER, the APCS is calculated and adjusted using exactly the same formulae for every district.

This system provides for a "foundation grant" for each district, based upon an APCS (Average Program Cost per Student) com-

puted on an instructional unit value per child adjusted for existing economic differences between districts. The APCS may be seen by some as being roughly equivalent to the ARB -- the relative differences between them are a measure of the basic unfairness of the ARB approach. In addition to the foundation grant the system calls for a "supplemental grant" which might be computed according to the following schedule:

Supplement for	Base
Special education	Actual incidence of handicapped children
Small attendance	Bonus pupils as at present
Gifted and talented	Flat 5% of pupils changing to actual incidence as they are identified
Economically disadvantaged	Per Title I, no threshold
Non-English speaking	Per OCR count as at present, tutorial
Bi-lingual	Per CDE-accepted program, per pupil entitlement
Transportation	Full cost reiumbursement
School lunch	Full cost reiumbursement

With respect to (II), the action of the committee leads us to believe that there is some mysterious bond between the ARB concept and "Power Equalization" as a sharing formula. We proposed that this formula could be used with the instructional unit (APCS) distribution program, but the committee apparently did not agree. Therefore, we support a change to a simple buy-in concept: following the development of the APCS for any district, the district is invited to "buy-in" to state support for the "basic foundation and supplemental grants" by levying at least 25 mills for the school general fund. (Districts raising the required APCS at lower levies would not be required to do any more than that.) The state would support any costs above 25 mills to reach the computed APCS. There would be no minimum guarantee, but there would be a hold harmless factor to assure every district no less than 105% of the 1978 expenditure per child. THIS SHARING ARRANGEMENT WOULD CUT THE "AVERAGE" PROPERTY TAX FOR SCHOOL GENERAL FUND BY ALMOST HALF ($250 saving on a $33,000 house).

With respect to III, we support the funding arrangements which the committee favored until the last vote (at which two critical pro-sales tax members were temporarily absent). These funding mechanisms include:

A taxshift from property tax to a 1¢ increase in sales tax

A continuation of the 1977 cigarette tax increase

Application of the proceeeds of the 7% governmental spending limitation

A measure incorporating the above proposals will be introduced in the forthcoming legislative session. We join to thank the leadership of our interim committee for creating an environment within which conflicting views might result in a greater understanding of the issues involved and in the development of a superior plan for financing Colorado public education, which we believe our plan to be.

Colorado Department of Education
Comparison of ARB and APCS

	ADAE	Units	1979 ARB	"525" APCS*
Adams, Mapleton	5575	385.0412	1618	1728.82
Adams, Northglenn	19000	1313.0308	1563	1536.63
Adams, Commerce City	5875	411.3969	1689	1754.58
Adams, Brighton	3850	265.5847	1696	1582.98
Adams, Bennett	405	28.1468	1587	1589.20
Adams, Strasburg	415	28.5711	1711	1587.52
Adams, Westminster	13700	970.6973	1550	1706.76
Alamosa, Alamosa	2220	154.7945	1413	1772.14
Alamosa, Sangre de Cristo	272	18.6895	1438	1758.95
Arapahoe, Englewood	4000	283.3494	1850	1885.45
Arapahoe, Sheridan	1770	125.3453	1680	1809.23
Arapahoe, Cherry Creek	17300	1199.3938	1949	1523.88
Arapahoe, Littleton	17000	1171.8330	1601	1724.18
Arapahoe, Deer Trail	140	9.9241	2642	2046.80
Arapahoe, Aurora	19550	1347.6333	1691	1582.78
Arapahoe, Byers	340	24.0643	1473	1683.60
Archuleta, Archuleta	890	61.3944	1400	1616.40
Baca, Walsh	460	32.2795	1527	1856.91
Baca, Pritchett	110	7.6872	1923	1992.91
Baca, Springfield	460	32.5982	1514	1712.49
Baca, Vilas	92	6.4920	2271	2433.57
Baca, Campo	125	8.9511	1504	2208.55
Bent, Las Animas	1010	70.4032	1466	1697.37
Bent, McClave	195	13.7389	1726	1897.66
Boulder, St. Vrain Valley	14700	1014.0577	1557	1561.25
Boulder, Boulder Valley	21825	1510.3474	1765	1678.39
Chaffee, Buena Vista	1155	79.9564	1400	1629.55
Chaffee, Salida	1430	99.7200	1400	1716.98
Cheyenne, Kit Carson	110	7.9573	2540	2400.18
Cheyenne, Cheyenne Wells	275	19.3415	1814	1874.78
Cheyenne, Arapahoe	70	4.8548	2576	2659.67
Clear Creek, Clear Creek	1200	82.2655	1757	1520.84
Conejos, North Conejos	1200	82.9209	1400	1698.78
Conejos, Sanford	340	23.3426	1400	1844.09
Conejos, South Conejos	770	53.2886	1400	1581.95

*"APCS" includes basic instructional units, educational administration, growth (+), economic adjustment factor (teacher experience education), but does not include supplements: special education; Gifted and Talented; Bilingual-Bicultural; Non English; small attendance; vocational; etc., which would be added.

	ADAF	Units	1979 ARB	"525" APCS
Costilla, Centennial	605	41.6018	1400	1852.41
Costilla, Sierra Grande	245	17.1770	1545	1999.21
Crowley, Crowley	560	39.8469	1400	1866.72
Custer, Consolidated	225	15.5464	1617	1833.20
Delta, Delta	4150	287.2989	1400	1688.39
Denver, Denver	63500	4496.7744	2029	1905.65
Dolores, Dolores	380	26.5400	1502	1849.54
Douglas, Douglas	5050	349.8042	1562	1516.04
Eagle, Eagle	1715	117.7230	2201	1454.87
Elbert, Elizabeth	640	44.0068	1400	1489.18
Elbert, Kiowa	145	10.3110	1957	2175.12
Elbert, Big Sandy	270	19.1910	1526	1809.15
Elbert, Elbert	155	11.0121	1513	1995.20
Elbert, Agate	50	3.4530	2904	3150.82
El Paso, Calhan	270	18.8382	1522	1738.60
El Paso, Harrison	6460	444.0298	1419	1510.03
El Paso, Widefield	6750	473.0955	1400	1589.95
El Paso, Fountain	3170	217.0253	1400	1115.39
El Paso, Colorado Springs	31830	2188.0703	1518	1637.06
El Paso, Cheyenne Mountain	1815	125.9539	1994	1945.12
El Paso, Manitou Springs	1105	76.2102	1504	1751.58
El Paso, Academy	4350	299.4867	1400	1414.68
El Paso, Ellicott	325	22.7509	1415	1710.88
El Paso, Peyton	205	14.4371	1728	1787.39
El Paso, Hanover	58	4.1396	2184	2678.99
El Paso, Lewis-Palmer	1055	72.6230	1493	1563.57
El Paso, Falcon	1020	70.3442	1550	1434.70
El Paso, Edison	30	2.0829	2875	3629.19
El Paso, Miami-Yoder	149	10.3856	1785	2320.26
Fremont, Canon City	3250	226.0623	1404	1690.23
Fremont, Florence	1600	110.4337	1400	1663.91
Fremont, Cotopaxi	170	11.7386	1871	1930.13
Garfield, Roaring Fork	3130	214.6798	1400	1650.71
Garfield, Garfield	1465	100.5681	1555	1643.45
Garfied, Grand Valley	155	11.0032	2209	1915.37
Gilpin, Gilpin County	230	15.5010	2616	2273.29
Grand, West Grand	435	30.1621	1920	1636.20
Grand, East Grand	835	57.3615	1896	1658.25
Gunnison, Gunnison West	1315	90.7198	1523	1695.18
Hinsdale, Hinsdale	71	4.7979	1876	2419.52

	ADAE	Units	1979 ARB	"525" APCS
Huerfano, Heurfano	1075	75.6705	1472	1707.56
Huerfano, La Veta	200	13.7538	1499	1813.62
Jackson, North Park	370	26.1104	1536	1642.21
Jefferson, Jefferson	76200	5259.3896	1729	1614.18
Kiowa, Eads	295	20.9161	1687	1750.41
Kiowa, Plainview	99	6.9806	2212	2303.63
Kit Carson, Flagler	155	11.1872	1692	1973.01
Kit Carson, Seibert	99	7.0267	1656	2216.08
Kit Carson, Vona	52	3.5759	2091	3183.05
Kit Carson, Stratton	255	18.1395	1591	1826.69
Kit Carson, Bethune	114	7.8493	1732	2009.52
Kit Carson, Burlington	1045	72.1741	1440	1759.34
Lake, Lake County	1980	137.6064	1810	1723.55
La Plata, Durango	3470	241.1409	1477	1694.29
La Plata, Bayfield	560	38.7776	1400	1543.44
La Plata, Ignacio	860	60.0404	1400	1250.59
Larimer, Poudre	14000	962.3585	1700	1627.44
Larimer, Thompson	9250	638.1151	1427	1565.66
Larimer, Park (Estes)	1010	69.5049	1665	1563.65
Las Animas, Trinidad	1865	130.5309	1434	1838.28
Las Animas, Primero	230	16.2769	1694	1987.37
Las Animas, Hoehne Reorganized	370	25.8040	1400	1836.52
Las Animas, Aguilar	240	16.4828	1400	2055.19
Las Animas, Branson	54	3.8053	2329	2787.38
Las Animas, Kim Reorganized	120	8.2710	2215	2266.33
Lincoln, Hugo	200	14.1402	1619	1976.04
Lincoln, Limon	495	34.8832	1400	1932.88
Lincoln, Genoa	80	5.5260	1773	2316.99
Lincoln, Karval	89	6.2066	1706	2593.49
Lincoln, Arriba	98	6.9210	1977	2218.61
Logan, Valley	3535	244.7945	1590	1747.52
Logan, Frenchman	210	14.9794	1665	2100.31
Logan, Buffalo	305	21.0208	1546	1797.66
Logan, Plateau	154	10.6672	2597	2097.01
Mesa, DeBeque	134	9.3034	2286	2199.55
Mesa, Plateau Valley	281	19.3062	1400	1946.99
Mesa, Mesa Valley	13100	904.9982	1453	1685.27
Mineral, Creede Consolidated	198	13.7610	1665	1767.66
Moffat, Moffat	2450	168.8535	1433	1578.52
Montezuma, Montezuma	2780	192.2845	1400	1585.04

	ADAE	Units	1979 ARB	"525" APCS
Montezuma, Dolores	440	30.9604	1400	1669.66
Montezuma, Mancos	460	31.6146	1400	1616.03
Montrose, Montrose	4240	292.5324	1470	1624.24
Montrose, West End	900	61.8877	1531	1613.50
Morgan, Brush	1440	100.0943	1434	1712.45
Morgan, Fort Morgan	2830	196.3607	1622	1741.71
Morgan, Weldon Valley	170	12.0201	1622	1830.23
Morgan, Wiggins	450	31.6188	1678	1837.05
Otero, East Otero	2700	185.3220	1412	1633.51
Otero, Rocky Ford	1575	109.4969	1416	1644.19
Otero, Manzanola	290	21.1274	1400	1801.81
Otero, Fowler	540	38.0240	1613	1883.38
Otero, Cheraw	250	17.2499	1501	1758.63
Otero, Swink	315	22.0571	1566	1810.88
Ouray, Ouray	195	13.3741	1642	1814.38
Ouray, Ridgway	179	12.3912	1533	1890.04
Park, Platte Canyon	590	40.5234	1829	1605.28
Park, Park	263	18.1288	2576	1870.45
Phillips, Holyoke	615	42.5929	1597	1734.77
Phillips, Haxtun	334	23.8914	1767	2018.16
Pitkin, Aspen	1275	87.8016	1902	1603.52
Prowers, Granada	425	29.5927	1410	1615.26
Prowers, Lamar	2205	151.1890	1400	1665.21
Prowers, Holly	486	33.4789	1507	1627.18
Prowers, Wiley	244	16.8718	1498	1771.68
Pueblo, Pueblo City	21400	1506.8992	1510	1843.12
Pueblo, Pueblo Rural	4825	332.3941	1503	1568.94
Rio Blanco, Meeker	700	48.0438	1859	1873.61
Rio Blanco, Rangely	530	36.7041	2140	1915.02
Rio Grande, Del Norte	720	50.1092	1400	1792.46
Rio Grande, Monte Vista	1375	96.8844	1400	1700.28
Rio Grande, Sargent	405	27.8447	1873	1832.51
Routt, Hayden	480	32.9612	2028	1538.68
Routt, Steamboat Springs	1206	82.8954	1956	1575.56
Routt, South Routt	432	29.5992	2142	1703.48
Saguache, Mountain Valley	260	18.3195	1429	1890.26
Saguache, Moffat	75	5.2184	2620	2489.18
Saguache, Center	645	44.7555	1400	1712.84
San Juan, Silverton	145	9.9878	2285	1857.88
San Miguel, Telluride	221	15.1391	1806	1855.99

	ADAE	Units	1979 ARB	"525" APCS
San Miguel, Norwood	301	20.8024	1437	1860.37
San Miguel, Egnar	50	3.4503	1700	2976.88
Sedgwick, Julesburg	388	26.7497	1699	1801.35
Sedgwick, Platte Valley	268	18.6950	1798	1871.07
Summit, Summit	1080	74.0867	2147	1497.36
Teller, Cripple Creek	250	17.1403	1813	1776.57
Teller, Woodland Park	1230	84.5098	1431	1568.32
Washington, Akron	501	34.4643	1553	1702.43
Washington, Arickaree	164	11.4729	2251	1889.30
Washington, Otis	200	14.1178	1697	2000.45
Washington, Lone Star	54	3.7721	3351	3136.82
Washington, Woodlin	149	10.4173	2515	1939.92
Weld, Gilcrest	1640	112.5341	1424	1659.48
Weld, Eaton	1105	76.4251	1431	1735.84
Weld, Keenesburg	1335	94.5703	1400	1627.93
Weld, Windsor	1350	92.6906	1738	1627.03
Weld, Johnstown	1180	81.9438	1461	1635.82
Weld, Greeley	9750	672.8131	1521	1668.32
Weld, Platte Valley	925	63.9823	1599	1662.44
Weld, Fort Lupton	1580	108.9616	1455	1645.26
Weld, Ault-Highland	885	61.5105	1623	1701.56
Weld, Briggsdale	84	5.8496	2086	2283.78
Weld, Prairie	124	8.7889	1997	2123.16
Weld, Grover	134	9.3734	1913	2083.08
Yuma, West Yuma	1140	78.8770	1786	1782.60
Yuma, East Yuma	870	60.1291	1500	1718.47

Legislative Action Prior to 1952

Under the provisions of the Constitution of the State of Colorado, adopted March 14, 1876, the General Assembly was directed to "... provide for the establishment and maintenance of a thorough and uniform system of free public schools throughout the state". Legislation adopted in 1877 to implement this requirement provided for the funding of such schools, on a county flow-through basis, from local property taxes levied by local Boards of Education and from the state Public School Income Fund.

The state Public School Income Fund was established by the Constitution and includes the proceeds from lands granted to the state for education purposes, estates that escheat to the state, and other grants, gifts or devises. Primary income to the fund is from proceeds of the state school lands, granted to the state by the Congress in the Enabling Act.

In 1877 the General Assembly provided for semi-annual disbursements of the Public School Fund on the basis of the number of school age children in each county. The first distribution in July, 1879, totaled $7,041.30, or 26.6 cents per child.

In 1908, Congress passed the Forest Reserve Act and provided for the return of 25 percent of federal revenues from national forests to the county of origin for the support of roads and schools. Under state law, the county is required to allocate its receipts from this source to roads and schools, with the provision that not less than five percent may be allocated to either.

In 1917, the first indirect appropriation from the state general fund to school districts was enacted for purposes of matching federal support for vocational education. The moneys were to be paid out of funds appropriated for the maintenance and support of institutions under the control of the State Board of Agriculture.

In 1921, legislation was adopted providing that minimum teacher salaries be set at $1000 per year for teachers with two years of college education, and $1200 per year for teachers with four years college education. In addition, salaries were not to be less than $75 per month and teachers were to be paid on an annual basis. Related legislation was also adopted at that time requiring that districts levy an amount sufficient to raise $75 per month per teacher. Further provisions stated that only one teacher per 25 students could be certified for the first 100 students enrolled in any district, and one teacher per 40 students for enrollments exceeding 100. More teachers were required to be funded in districts in sparsely populated areas, poor areas, and areas with particularly small enrollments. An additional provision related to the number of high school teachers, and required that one be funded for each 25 students. If the amount

necessary to raise such funds exceeded five mills, only five mills would be levied and the difference made up out of priority disbursements from the Public School Income Fund, before the per capita disbursements of such fund. Districts were allowed to make additional levies to pay for general operating expenses and teacher salaries in excess of the minimums specified in the law.

In 1930, total general purpose school revenues totaled some $24.8 million, of which the state contributed approximately $750,000 from the Public School Income Fund. County school revenues totaled $5.8 million, with school districts raising an additional $18.3 million from the property tax.

In 1935, as a means of bringing a court test of the validity of direct state support for local school districts, an appropriation of $500 was made from the state general fund to the public schools. The appropriation for this purpose was upheld by the Colorado Supreme Court in 1937 (Wilmore v. Annear, 100 Colo. 106, 65 P.2d 1433), stating that:

> ...[t]he establishment and financial maintenance of the public schools of the state is the carrying out of a state, and not a local or municipal purpose.

In 1937, legislation was adopted to implement the state income tax passed by the voters at the 1936 general election as an amendment to the State Constitution. The apparent purpose of the constitutional amendment was to supplant property taxes as the source of funding for public education and the act provided that the funds derived from the income tax would be distributed to school districts in order to pay for the minimum teacher salary provisions in the 1921 law. The first allocation of moneys under this law was approximately $878,000, and was based on number of school age children in each district, as compared to the state total. If a district's share of such funds was in excess of the required minimum teacher salaries, they were redistributed to all districts on the basis of pupils. Conversely, if the monies so distributed were not sufficient the district would levy an amount sufficient to make up the difference.

Also, in 1937, the General Assembly adopted legislation providing for a state program of home instruction for handicapped children.

In 1937, ad valorem taxes on motor vehicles were replaced with annual graduated specific ownership taxes which were distributed in the same manner as property taxes. Accordingly, school districts received a proportional amount of the tax relative to their mill levy as compared to the state total of school levies.

In 1939, the amount of income taxes reserved for public schools was changed. Under the 1937 law, all amounts in excess of a five percent retention for refunds, and three percent for administration, were for schools. Under the 1939 amendment, the two deductions were retained and the public schools given 65 percent of the remainder of

collections from 1937, 1938, and 1939 taxes. The other 35 percent was set aside for a special general fund reserve for the state. Allocations on the basis of numbers of students were continued, and directed to fund the minimum teacher salary program. An amendment to the law required districts to reduce property tax levies by an amount comparable to their receipts from the state income tax.

By 1940, total school general fund revenues were $21.2 million, down slightly from 1930. The state now contributed almost $1.8 million to schools, while both county and school district property taxes were down from 1930, to $4.1 million, and $15.3 million respectively.

In 1941, the allocations from income tax proceeds, after deduction for refunds and administration, were 10 percent for school districts and 90 percent for general fund reserve. After June 30, 1941, the 35 percent schools and 65 percent state general fund distribution was reinstated and, still utilizing the 1937 distribution scheme on the basis of student populations.

Under the Flood Control Lands Act of 1941 (30 USC 701c-3), 75 percent of federal receipts realized from the leasing of lands acquired for flood control, navigation, and allied purposes were to be returned through the state to the county of origin for roads or schools.

In 1943, the administration expense deduction from the income tax was increased to five percent; of the remaining proceeds, 35 percent went to schools under the per student allocation formula adopted in 1937 to fund the minimum teacher salary program, while 65 percent was retained by the state for the general fund. An additional provision directed that for 1943 to 1945, 15 percent of the net receipts be set aside in a special State School Equalization Fund -- such amount coming from the state's 65 percent share.

Under the Minimum Educational Program Act, also adopted in 1943, the State School Equalization Fund was utilized to aid districts on the basis of classroom units. Under this act, the state set minimum revenue needs per classroom unit at $1,000 for elementary students and, up to 5 mills, $1,333 for high school students. The county was required, as before, to levy an amount, up to 5 mills, sufficient to raise the $75 per month minimum teacher salary, and the state continued to provide any difference between the five mill levy and the minimum teacher salary levels from Public School Income Fund priority disbursements and continuing per student distributions. The provision of the 1937 law distributing income taxes on the basis of student population was also retained. The state continued to recapture any excess of local revenues, plus the state distribution for teacher salaries, and to reallocate these monies to all districts on the basis of student population.

Under this new law, the state required the county to levy enough revenue, regardless of the five mill limit, to fund the minimum teacher salaries at their full level, after taking into account state

distributions under the income tax law and Public School Income Fund. In addition, each district was required to notify the county of the difference between such local teacher salary revenues plus state support and the amount necessary to raise the minimum classroom revenue specified by the state. The county commissioners could then make an additional levy of up to one mill to raise that amount. If this additional levy plus state revenues did not meet the minimum classroom value, an additional 2.5 mills could be levied by the commissioners, or 1.5 mills for union or county high school districts. This revenue was set aside in a separate special fund for each district known as the "Minimum Educational Needs Fund".

The state then made disbursements from the Special State School Equalization Fund equal to one-half of the difference between the local revenues under the Minimum Educational Needs Fund and the total required for the minimum classroom amount. Such distributions were only made if the district certified a levy to the commissioners equal to an amount which would raise the other half of the deficiency. However, in no case could the total levy of third class districts exceed 20 mills, and any deficiency was made up by the state from the equalization fund.

In 1945, refinements were made to the 1943 law, with the state funding the total difference between local and other state funds and the minimum classroom value. Junior college districts were also provided with state support for the first time, based on the number of students taking a full-time program. The distributions from the income tax continued to be 35 percent schools, 50 percent state, and 15 percent special equalization aid to districts. This allocation was of the amount remaining after deduction of the refund and administration costs of 10 percent from the total receipts of the income tax.

Also in 1945, the state program for the education of handicapped children was revised. Under the Handicapped Children's Education Act, the state could make payments to school districts for the education of handicapped children and also make payments to enroll children who lived in districts without programs in districts with such programs.

In 1947, all remaining revenues from the income tax, after deduction of refunds and administration costs, were credited to the state general fund. Automatic allocations to the special school aid funds were discontinued.

The state support programs for minimum teacher salaries and classroom-unit revenues were, however, continued. These were now funded by appropriations rather than direct earmarking of the income tax.

An additional state program was adopted under the terms of which each district received 15 cents per day of average daily attendance for each pupil. This new provision funded by any excess from the appropriation for classrooms. Minimum levies were set for the various

classes of districts to qualify for participation in this state funding.

In 1949, legislation was adopted concerning equalization of property assessments. The act provided that no district could receive state funds for classroom units, or the spillover from those funds, if the land within that district were assessed at more than five percent below the state average. The State Tax Commission made such determinations on the basis of sales ratio data and the State Board of Equalization was required to make horizontal adjustments in classes to effect equalization of assessments.

Also in 1949, the minimum classroom value was increased to $2000 and allocations from the spillover of the equalization fund assigned a $50 per year per pupil maximum.

By 1950, the total cost of public school general fund expenditures had more than doubled from 1940 to $49.4 million. State funds increased to about 20 percent of the total, or $10 million. County property taxes totaled $4.3 million and school district property taxes $35 million.

In 1950, Congress adopted Public Law 81-874 under which the federal government makes payments to "impacted" school districts in lieu of property taxes. Such impact was defined as either the existence of a large amount of tax exempt federal property or requirements for educating a large number of pupils living on federal property (e.g., military bases).

In 1951, the amount of the minimum classroom unit was increased to $2100, and the equalized assessments requirement for receipt of state funds was repealed.

In 1952, legislation was adopted requiring that county revenues under the Federal Flood Control Lands Act of 1941 be credited at the rate of 25 percent to the road and bridge fund and 75 percent to schools. If there is more than one district in the county, allocations are made on the basis of average daily attendance. Although other federal programs provide payments in lieu of property taxes to local governments for roads or schools, these payments go to the county of origin and there are no statutory provisions specifying what portion, if any, is to be allocated to school districts. Included in this latter category are county receipts under the Bankhead-Jones Farm Tenant Act of 1935 (7 USC 1012), and the Materials Act of 1947 (Public Law 82-136).

The Public School Finance Act of 1952

The state's first educational foundation program was enacted following a two-year study by a committee appointed by the Governor. The recommendations, embodied in the Public School Finance Act of 1952, established the principle of state financing in order to ensure

the availability of a "foundation program" of education in each school district.

Under this act, the state guaranteed each school district revenues of $2625 per classroom unit served by a graduate certified teacher and $2425 per classroom unit served by other certified personnel. Classroom units were determined on the basis of aggregate days of attendance and one unit was granted for the first 12 student-180 days of attendance; a second one for the next 16 student-180 days of attendance; and additional units for each 20 student-180 days of attendance. Special provisions in the act were made for districts in sparsely populated areas or with necessarily isolated schools.

To be eligible to receive such state aid, districts could not pay teachers less than 75 percent of the state guarantee per classroom unit. The minimum school year was set at 170 days. In addition, certain levy requirements were imposed: six mills for the county public school fund (distributed to each district educating students from such county), or less, if allowed by the State Board of Education on the basis of excess revenue. In addition, county or union high school districts were required to levy two mills; class 1, 2, and 3 districts comprising a portion of county or union high school districts an additional six mills; and other districts eight mills. Single district counties were required to levy 14 mills.

Districts received from the state the difference between their share of the county's revenue plus their own revenue and the amount guaranteed by the state. Nothing in the act prevented the levying and expenditure of greater amounts if so desired locally.

The act was funded by combining appropriations from the General Assembly and revenues in the Public School Income Fund. A distribution of such monies was made in advance of the school year and final entitlements determined and distributed half-way through the year. Any remaining funds were distributed proportionately on the basis of attendance at the close of the school year. The appropriation for the 1952-1953 school year was $12.5 million and total state aid approached $15 million.

Junior college districts were also eligible for state funds at a rate specified in the act.

A contingency fund equal to 1.5 percent of appropriations was held by the State Board of Education and could be distributed to districts, upon application, for needs resulting from acts of God, enrollment increases, and temporary enrollments. Any funds left over at the end of the year were distributed to all districts on the basis of attendance.

Philosophically, the act established several state principles regarding public education. By establishing a basic expenditure level per classroom, the state was accepting responsibility for providing in

In 1956, a new state categorical aid program was established for school district transportation expenditures. Districts were entitled to four cents per mile and two cents per day for each pupil actually transported. Allowances to pupils for board, in lieu of district transportation, were funded at 15 cents per day per pupil.

The Public School Foundation Act of 1957

After the 1955 session, a Legislative Council committee began a study of several aspects of education including educational finance. The following principles used as guides for this study were developed by a subcommittee on school finance:

- Provide for a state-local partnership in the financing of a realistic foundation program.
- Encourage the development and exercise of local leadership and responsibility for education.
- Ensure that all taxpayers in the state provide their fair share of the cost of public education.
- Seek to secure optimum educational returns from all expenditures.
- Provide that the law should be as simple, equitable, and as administratively sound as possible.
- Encourage the development of school districts and attendance areas large enough to facilitate the operation of complete, economical, and efficient schools.

The findings and recommendations of the subcommittee were prefaced by the following statement summarizing the difficulties found in the 1952 school finance act:

> Most of the difficulty and confusion concerning Colorado's School Finance Act stems from the failure to differentiate between this act as a means of distributing a fixed amount of revenue and a bona fide foundation program. While the act has some characteristics of both types of programs, it is fundamentally a distribution plan.

Many of the recommendations of the interim study were incorporated in the rewrite of the Public School Finance Act of 1952, reenacted as the Public School Foundation Act in 1957. Although the foundation concept remained the same, several significant changes were made.

Under the new law, classroom units remained the basis of state funding, but were determined on the basis of average daily attendance rather than aggregate daily attendance. One classroom unit was

allowed for the first 15 students of average daily attendance (ADA); second, third and fourth classroom units were allowed for 20 ADA each; and additional units for each additional 25 ADA. Guaranteed revenue from county property taxes plus state support for such classroom units was increased to $4500 for non-graduate certified teachers and $5200 for teachers with graduate certificates. The sparsity factor was eliminated but small attendance center aid was revised and refined.

The minimum level of teacher salaries, as a percentage of classroom guaranteed revenue, was reduced from 75 to 65 percent. The minimum school year was increased two days to 172.

The required county school levy for participation in the program was increased to 12 mills, whereas the requirements for district levies were discontinued. As under the 1952 act, 1.5 percent of the appropriation was retained by the state board for contingency distributions. The contingency for enrollment increases was replaced by a formal program providing funds, in the discretion of the State Board of Education, to districts with increases of more than seven percent over the previous year. As under the 1952 law, any amounts remaining in the contingency fund were distributed at the end of the school year in the same manner as other funds distributed by the act.

The state funding mechanism changed slightly from the 1952 law. Rather than combine appropriations and income from the Public School Fund, the appropriation was used to fund classroom units and amounts from income on state school lands were utilized to provide a "direct grant" program on the basis of aggregate attendance. Receipts under the federal Mineral Leasing Act continued to be used to fund the main act. Another change was that excess appropriations were not distributed but reverted to the state general fund.

In brief, this act represented Colorado's first serious attempt to provide equalization of the burden of taxation for the support of schools. Under the 1957 act each county was required to levy 12 mills for the support of schools and the state would add enough money to provide $5,200 for each classroom unit of the school districts. Revenues derived from state school lands were distributed on the basis of aggregate attendance and provided approximately $200 more for each classroom unit being once again separated from the state appropriations in terms of the distribution method.

The theory behind this plan was that it would provide the same number of dollars for the support of each child through similar effort on the part of each taxpayer. The interim committee recognized at that time, however, that the amount provided was not adequate to provide a reasonable minimum education program.

Also in 1957, the transportation entitlement was raised to eight cents per mile and four cents per pupil. A limitation was added that no district could receive more than 75 percent of actual transportation costs.

In 1960, the act was amended to return to the concept of the 1952 law and eliminate reversions from the funding of classroom units. Any excess in the appropriation was distributed under the same "direct grant" program then utilized to distribute income from state school lands.

Also in 1960, a 50 percent sales ratio factor was added. A sales ratio is the percentage the assessed valuation is of the market sale price of property. The state average sales ratio and the sales ratio of each of the counties was determined by studies conducted by the Legislative Council over a three year period.

Under the plan adopted, the county's assessed valuation for purposes of computing the amount to be raised by the 12 mill county levy was adjusted from the county's actual sales ratio halfway toward the state average sales ratio, resulting in a theoretical amount of property taxes that would be raised if the assessed values were accordingly adjusted. In those districts whose assessed values were adjusted upwards, the approach indicated a larger local share, and hence reduced state support, than was actually collected. This left a void funded neither locally or at the state level. The theory was that higher assessing counties should not be penalized and lower assessing counties should not be rewarded for their assessment practices in terms of the amount of state aid distributed under the Public School Foundation Act.

Despite the passage of this 1960 amendment, there was less than total agreement in the General Assembly on the merits of such a change, and an interim legislative committee was appointed to review this question prior to the 1961 session. This committee recommended the continuation of the 50 percent sales ratio adjustment for one more year, followed by revision of the act when more information became available. The committee also recommended the use of appraisal ratio studies to supplement sales ratio data, the inclusion of additional information on recorded deeds, and the use of calendar year data in the sales ratio computation.

For 1960, total state funds to public schools were $30.9 million, while local property taxes had increased to $115.2 million.

In 1961, after much discussion and controversy, the General Assembly agreed upon a one-year program whereby state school aid under the School Foundation Act would be distributed during 1961-1962 using a sales ratio adjustment applied at 100 percent to urban real property only. No adjustment in the assessed valuation of all other property was directed. In addition, the General Assembly provided in a "grandfather" clause that no county would receive any less money per classroom unit than it had in 1960-1961, with due consideration given to changes in the number of classroom units and in a county's assessed valuation.

The funds provided to implement the program for 1961-1962 were less than the total needed. Owing to the existence of a "grandfather"

clause in the amendment, allocations were not based upon a pro-rata formula and varied from about 57 percent to about 105 percent. Thus the grandfather clause in the 1961 bill for the most part negated the basic formula adopted, i.e., adjusting the assessed valuation of urban real property by sales ratio. Furthermore, those counties which the act was designed to penalize because of under-assessment of urban real property actually gained state aid as a result of the interpretation of the bill's grandfather clause by the state Department of Education and the Attorney General.

In 1961, transportation entitlements were changed to ten cents per mile and three cents per pupil.

The 1961 amendments called for a Legislative Council committee to study revision of the act. Major points that were recommended by the committee included funding junior college districts in separate legislation. Other recommendations were to fund all classroom units on the basis of 25 students in average daily attendance rather than the graduated scale provided by the 1957 act. The committee also concluded that the differentiation between classrooms on the basis of teacher qualifications be eliminated and that all classrooms be funded equally. Significantly, the committee recommended against both the "grandfather" clause and the use of sales ratio to adjust county valuations for determining local revenue requirements for state aid.

Also in 1961, the General Assembly adopted a program for the education of migrant children and provided implementation funds to local school districts.

The Public School Foundation Act of 1962

The 1957 act was extensively rewritten and reenacted by the 1962 session of the General Assembly. The revised act retained the basic approach of the 1957 program, and the amendments thereto, but made substantial changes to the determination of the amount counties would be required to raise for participation.

Under the terms of the 1962 act, each county was required to levy an amount which would raise $200 per classroom unit. In addition, each county was required to raise an amount based upon a determination of county "adjusted gross income" under the state income tax law and its adjusted assessed valuation based on a 100 percent adjustment of urban real property to conform to sales ratio data. The remaining amount per classroom unit, now one for every 25 students in average daily attendance, was funded by the state. The guarantee per classroom was also set uniformly at $5200, regardless of teacher qualifications.

The excess growth program was continued based on enrollment increases during the first twelve weeks of the year exceeding seven percent of the previous school year. That provision, however, was separately funded. In addition, any overfunding of the program reverted to the state general fund.

A new and separate program was also established for small attendance centers whereby additional classroom units for state funding would be granted for schools with average daily attendance of less than 175, if located 20 miles or more from the nearest other such center. Like the excess enrollment program, this program was separately funded and any excess appropriations reverted to the general fund.

Another new program was also adopted relating to low income counties, which were defined to be those counties with an adjusted gross income per classroom unit of less than $103,000. Distributions of $200 per classroom were made to such eligible districts from the contingency fund of the State Board of Education.

The contingency reserve fund was continued, but was given a separate, independent appropriation that reverted to the state general fund if unspent.

Funding of the act returned to the 1952 provisions for combining state general fund appropriations and income from state public school lands for distribution to districts. In addition, revenues that the state retained from the federal Mineral Leasing Act of 1920 were also placed in the fund. Any excess appropriation reverted to the general fund, but other excess amounts remained in the fund.

In 1963 the sales ratio adjustment of assessed value was eliminated and a number of minor "housekeeping" amendments to the Foundation Act were adopted. The changes in the local requirements tended to slightly increase the county share, whereas changes to the small attendance center and low income programs made more districts eligible for this special aid.

In 1965 the only change to the act was an expansion of the uses of the contingency reserve to allow distributions in the event of local district financial problems that would force closure of schools.

Also in 1965, a new fund was created, entitled the Property Tax Relief Fund, from which distributions to local districts were made. The intent of the fund was to substitute state dollars for local property tax dollars that might otherwise have been levied to accomodate increased costs. There was, however, no requirement for local levy reductions as a result of the grants. The grants were for 1966 and provided $40 for each pupil in average daily attendance. In total, the fund added some $18 million to the regular appropriation of $46.1 million to the school fund. This legislation was an outgrowth of a 1964 interim committee that concluded that property taxes were approaching the "saturation point" and should not be further increased. This was the first recent attempt to stabilize school district mill levies.

In 1967 (for the year 1968), the amount of the grants under the Property Tax Relief Fund was increased to $52 per pupil in average daily attendance. Another increase was also authorized in 1968, this time to $65 per pupil for 1969.

The Public School Foundation Act of 1969

In its 1969 session, the General Assembly enacted a foundation program to assure each school district $440 per pupil in average daily attendance from combined local and state sources, with the provision that no district was to receive less than $60 per pupil in average daily attendance of state aid. In addition, this was the first year since 1876 that no county property tax funds were utilized and that all required local revenues were raised by the districts themselves.

The portion of the $440 per pupil paid by the district was:

(a) the district's share of revenue raised through a 17 mill levy; which levy was adjusted downward (but revenue requirements upward) if 17 mills would raise more than $250 per ADA;

(b) the district's specific ownership tax receipts; and

(c) district revenue provided from state and federal sources (excluding Public Law 81-874 moneys), which were available for use as determined by the board for the basic education program, i.e., non-categorical funds. These included federal mineral leasing, flood control, and timber reserve payments.

The state provided the difference between the amount determined to be the local share and the amount required to provide $440 for each pupil. Normally, the basis for determining a school district's entitlement in the following calendar year was the average daily attendance during a four week counting period ending the fourth Friday of October, although provision was made for year-around schools. Since prior finance acts had relied on the attendance of the previous year, use of this basis removed the need for the increasing enrollment program as it had been structured, and that program was eliminated.

The small attendance center program, with revisions, and the contingency reserve program were continued from the 1962 act. These were separately funded by general fund appropriations, with unspent monies reverting to the general fund. The low-income district program was discontinued. In another change, school districts were required to schedule 180 days and requirements for minimum teacher salaries eliminated.

The act was funded, as under the 1962 revision, by a combination of general fund appropriations, income from state public school lands, and federal Mineral Leasing Act monies retained by the state for this purpose. Any excess appropriation reverted to the general fund.

Also under the 1969 act, expenditure maximums, without a vote of the electorate, were limited to 106 percent of the previous year. Prior to the amendment, school districts had been covered as other

taxing jurisdictions, and limited to five percent annual increases without voter or Tax Commission approval.

Two new programs of categorical aid to school districts were adopted in 1969. First, the Education Achievement Act of Colorado provided funding for special reading programs. Secondly, the Public Education Incentive Program Act provided state financial support for the development of new programs to either increase efficiency or improve the economy of public education.

In 1970, state foundation support totaled $98.7 million and local property taxes some $249 million.

For 1971, the act increased the state foundation level from $440 to $460 per pupil.

Also in 1971, the act was amended to provide monthly, rather than quarterly, disbursements of state aid to districts. This changed the provision that had been in effect since adoption of the 1957 finance act.

In 1972, the support levels were increased from $460 to $518 for the 1973 school district budget year. In addition, minor housekeeping amendments were made relative to changes in the structure of state government.

The School Finance Act of 1973

Judicial and Legal Influences

In the early 1970's the public school finance systems of California, New Jersey, Minnesota, and Texas were ruled unconstitutional. Serrano v. Priest, 5 Cal.3d 584, 96 Cal. Rptr. 601, 487 P.2d 1241 (Sup.Ct. 1971); Robinson v. Cahill, 287 A.2d 187 (1972); Van Dusartz v. Hatfield, 334 F.Supp. 870 (D. Minn. 1971); and Rodriguez v. San Antonio Independent School District, 337 F.Supp. 280 (W.D. Tex. 1971). Generally, these cases held that the subject public school finance schemes were violative of the equal protection clause of the Fourteenth Amendment of the U.S. Constitution or the education clauses of state constitutions or both. That which follows is a discussion of the legal criteria applied to public school finance in these cases and the relevance of the cases and legal criteria to the formulation of the current Colorado public school finance system.

In evaluating claims that state action violates the equal protection clause of the Fourteenth Amendment, the U.S. Supreme Court has developed two separate tests which are applicable to different sets of circumstances. The traditional test, long applied in Fourteenth Amendment cases, is whether the "State's system can be shown to bear some rational relationship to legitimate state purposes." San Antonio School District v. Rodriguez, 411 U.S. 1, at 40 (1973). The second,

or "strict scrutiny" test, has been recently developed by the Court for application in certain special cases. The formula for the "strict scrutiny" test is as follows: If the state action creates a suspect classification or impinges upon constitutionally protected rights, the burden is on the state to show not only that the state has a compelling interest, but that the distinctions drawn by the law are necessary to further its purpose. San Antonio School District v. Rodriguez, 411 U.S. 1, at 16.

The courts in each of the cases striking down state public school finance systems applied the "strict scrutiny" test rather than the traditional test and found that such systems created a suspect classification and impinged upon constitutionally protected rights and found no compelling state interest which was served by the constitutionally defective school finance systems. As an example, the court in Serrano v. Priest, the most widely discussed case during the 1972-1973 efforts to revise the Colorado public school finance system, found that the California school finance system created a suspect class in that it classified on the basis of wealth because, among other things, "as a practical matter districts with small tax bases simply cannot levy taxes at a rate sufficient to produce the revenue that more affluent districts reap with minimal tax efforts". Serrano v. Priest, 487 P.2d 1241, at 1250. In addition, in Serrano the court found education to be a "fundamental interest" for several reasons which revolved around the "importance" of education. Serrano v. Priest, 487 P. 2d 1241, at 1258, 1259. Finally, the Serrano court found that the financing system was not necessary to accomplish a compelling state interest.

Because there were several basic similarities between the Colorado public school finance system and the California system struck down in Serrano, it was feared that the Colorado law would be found wanting under the Fourteenth Amendment equal protection test applied in Serrano and similar cases around the country. In fact, Allen v. County of Otero, a case challenging the Colorado Public School Finance Act, was filed but was not argued because the 1973 Colorado public school law was adopted.

It was against this background, and particularly with the Serrano case fresh in its memory, that the 1972 Interim Committee on School Finance recommended that the 1973 General Assembly adopt a "power equalization" formula for funding the state's public school districts. Under the power equalizing concept, the state guarantees the revenue raising capabilities of each local district for each pupil on an equal basis. Although the interim committee did not recommend any specific bills or formulae, school finance was a primary concern of the 1973 session of the General Assembly and most discussion centered around some form of the power equalization concept.

On March 21, 1973, in the midst of the 1973 session, the U.S. Supreme Court announced its decision in San Antonio School District v. Rodriguez. This case had come to the Court on the question whether the Texas public school finance system was violative of the equal pro-

tection clause of the Fourteenth Amendment. The federal district court below had applied the "strict scrutiny" test and held the Texas system unconstitutional. The U.S. Supreme Court held that, in evaluating the claim that the Texas public school finance system was contrary to the equal protection clause, the test to be applied was not the "strict scrutiny" test, but was the more lenient "traditional" test. The Court found that the Texas system neither created a "suspect classification" nor impinged on a "constitutional right". San Antonio School District v. Rodriguez, 411 U.S. 1, at 40. The Court went on to apply the "traditional" test and found that the Texas system bore a rational relationship to a legitimate state purpose. This decision, in effect, gives states more latitude in their design of school finance systems than under the original Serrano decision.

In spite of Rodriguez, the General Assembly adopted the school finance act of 1973 which employs a modified form of power equalization.

It should be clearly understood that public school finance systems are subject to legal attack on bases other than the federal equal protection clause. School finance systems also must comply with relevant provisions of state constitutions. Article IX of the Colorado Constitution reads as follows:

> Section 2. Establishment and maintenance of public schools. The general assembly shall, as soon as practicable, provide for the establishment and maintenance of a thorough and uniform system of free public schools throughout the state, wherein all residents of the state, between the ages of six and twenty-one years, may be educated gratuitously. One or more public schools shall be maintained in each school district within the state, at least three months in each year; any school district failing to have such school shall not be entitled to receive any portion of the school fund for that year. (Emphasis added.)

The words "thorough and uniform" have apparently not been interpreted by the Colorado Supreme Court. However, a warning may be in order. In Robinson v. Cahill, 287 A.2d 187 (1972), a New Jersey superior court held that, with regard to its state constitutional provision requiring that the legislature provide for "maintenance and support of a thorough and efficient system of public schools" (emphasis added):

> The word "thorough" in the Education Clause connotes in common meaning the concept of completeness and attention to detail. It means more than simply adequate or minimal.

In devising a school finance system, attention should perhaps be given to the point that the Colorado constitution may require that the General Assembly maintain a system of public schools which is "thorough" rather than simply adequate or minimal.

Goals

The first major goal of the School Finance Act of 1973 was to increase educational opportunity by ensuring that adequate funds would be available to meet educational needs and to prevent educational opportunity from being a function of local property tax raising abilities. Second, the act attempted to address problems with the local property tax. In particular, the provisions of the act reduced property taxes to a lower level, provided for a more equally distributed property tax burden throughout the state, and limited increases in subsequent tax bills.

The 1972 interim committee, in recommending the concept of the 1973 act, identified the following goals:

1. To assure that adequate funds are available to meet the educational needs of the children, youth, and adults served by the public schools of Colorado;

2. To provide equalization of educational opportunities for all students; and to assure a student's educational opportunities should not be a function of the wealth of the district or community in which he lives;

3. To provide more equity in distribution of tax burden;

4. To reduce dependence on property tax for financing public schools;

5. To mitigate the burden placed on property taxes due to annual increased educational costs;

6. To lessen the property tax burden on people involved in agriculture;

7. To enhance the concept of local control of education and provide opportunity for citizens in the local communities to help make decisions concerning education; and

8. To place some kind of limitation on increased school district budgets from year to year. Reduction of mill levies and stabilization of mill levies should be accommodated.

Additional goals that were of great concern to some of the participants included:

1. To foster the concept of the year around school;

2. To continue the financing of excess costs of necessary small attendance centers;

3. To continue financing categorical programs such as special education, vocational education, and transportation;

4. To provide for accommodating budgetary needs in school districts with declining enrollments;

5. To require school districts to file semi-annual reports of actual revenues and actual expenditures so that comparable financial data can be compiled on a calendar year basis as well as a July-June basis;

6. To allocate annually a percentage of the state general fund revenue growth to school districts to provide further equalization and to help stabilize mill levies; and

7. To lessen the property tax burden on people with fixed incomes.

Theory

The theory adopted to meet these goals was a modified "power equalization" formula. Under this program, the state guarantees that each district will be able to raise a minimum number of dollars per pupil for each mill levied. For 1978, this level is $35 per pupil per mill and the state makes up the difference between what the district can raise on its own from the property tax and that guarantee level.

In addition to equalizing the revenue raising abilities of each district on a per pupil basis, a provision was enacted to equalize expenditures among the districts. Under this provision, each district computed its "authorized revenue base", which was the sum of the 1973 district general fund and state equalization expenditures. For 1974 and thereafter, the district's authorized revenue base is a percentage increase over the previous year, with lower spending districts granted a greater percentage increase than the higher spending districts. This provision was intended to narrow the variation between district expenditures.

Both of these provisions also aided in meeting goals for reforming the property tax. The equalization of the revenue raising abilities of each district's mill levy had the effect of reducing the variation in mill levies among the districts and bringing tax rates more closely in line with state averages. Second, the restriction on increased spending under the authorized revenue base program worked to limit increases in local school district expenditures from year to year and, as a side benefit, limit property tax increases. Most importantly, along with enactment of the new financing formula, state aid to school districts was increased almost $120 million from 1973 to 1974 for an overall increase in the state's share of local school district general fund expenditures from 28 percent (1973) to 47 percent (1978) of the total. This reduced average school district general fund mill levies from 52.69 mills in 1973 to 37.67 mills in 1974 (projected at 40.12 mills in 1978).

A related provision of the equalization formula was also adopted to reduce property taxes. Because the assessed value of some districts of the state was high enough so that all of the revenue guaranteed per pupil per mill by the state could be raised locally, a special provision was added giving a minimum amount of state aid to each district for each pupil for each mill levied. As a result, property taxes in these districts were reduced. Also as a result of this provision, only one district received less state aid in 1974 than 1973, although nearly 80 of the state's 181 districts qualified under the minimum guarantee.

How It Works

Authorized revenue base. The School Finance Act of 1973 adopted the philosophy that the appropriate measure of education costs to be funded was the district's previous year's expenditure per eligible pupil from the general fund. Accordingly, the act funds each district on the basis of its "authorized revenue base" which is defined to be the sum of the district's general fund property tax expenditures, per eligible pupil, and the state's equalization payments, per eligible pupil, for the year preceding the budget year. A percentage factor is then applied to the previous year's general fund expenditures to determine the new ARB to be funded by the state and local school district. For 1978 only, each district's ARB was determined by adding $120 to its 1977 general fund expenditure.

State guarantee. After calculation of each district's ARB, or how much revenue is to be available per pupil the mix between state and local sources for such revenue is computed. In attempting to equalize the tax generating resources of each district, the act provides for a "state guarantee" level of revenue for each mill levied by each district for each eligible pupil. For 1978, the state has guaranteed that each mill per pupil will raise $35 of combined state and local funds. Each district's expenditure level, or authorized revenue base, is then divided by the state guaranteed revenue per mill per pupil to determine the number of mills that each district must levy in order to raise the corresponding amount of revenue. For example, if a district's authorized revenue base is $1,500 per pupil, $1,500 divided by $35, the state guaranteed level of revenue per pupil, equals a mill levy of 42.86 mills which will be necessary to fully fund the district's ARB per pupil from combined state and local sources ($35 per pupil per mill times 42.86 mills equals the district's ARB of $1,500).

Minimum guarantee. In order that all districts may share in state education support and benefit from the property tax relief offered, the act contains a minimum aid provision that guarantees that in 1978 each district will receive a minimum of $11.35 (1978) per mill per eligible pupil, even if local revenues are sufficient to raise more than the difference between the minimum and the state guaranteed level of support.

Again, to compute the mill levy required to raise the amount of state and local revenues necessary to fund a district's ARB, the ARB is divided by the state guarantee, in this instance the sum of local revenue capabilities per pupil per mill plus $11.35 state funds. For example, if a district's ARB is $1,500 per pupil, and local revenues will raise $25 per pupil per mill, the ARB is divided by the state guaranteed level of revenue, or $25 plus $11.35 ($36.35). This computes a mill levy of 41.27 mills necessary to raise the appropriate amount of state and local funds to equal the district's ARB ($36.35 per pupil per mill times 41.27 mills equals the ARB of $1,500 per pupil).

State/local share. The local share per pupil per mill is equal to the amount that can be raised from the district's property tax base per mill, divided by the number of eligible pupils. The state's share per pupil per mill is equal to the difference between the amount that the local property tax can raise and the state guarantee. For example, if the local tax base can raise $15.00 per pupil per mill and the state guarantee is $35, the state's share is $20. For those districts whose local tax base is sufficient to raise more than $23.65 per pupil per mill, and thus would receive less than $11.35 under the state guarantee per mill of $35, the state's share is $11.35 per pupil per mill. The total expenditure per pupil is the ARB. The total local share per pupil is the local share per mill times the mill levy. The total state share per pupil is the state share times the mill levy. Together, the total state and local shares per pupil are equal to the authorized revenue base, or expenditure level.

Attendance entitlement. A district's attendance entitlement is the number of eligible pupils for which it may raise revenues, equal to the district's ARB, for expenditure. The attendance entitlement is determined on the basis of average daily attendance during a special four week counting period ending the fourth Friday of October preceding the budget year. (A special provision is available for full-year programs which allows for a similar four week counting period ending about two months after the start of the school year.)

Total revenue. The total revenue of a district for its general fund program comes from both state and local sources. The local share of the total is the result of the school district's mill levy, computed as noted above, times the district's total valuation for assessment for property tax purposes. The state's share is the state's share per pupil per mill, times the number of pupils, times the mill levy. Together these two sources equal the amount of revenue required to fund each attendance entitlement at the full ARB level.

Special Provisions

Increases in ARB above allowed level. In recognition of the fact that special conditions can arise causing a school district to need more revenue than might be authorized, the act allows districts to request an increase in their authorized revenue base from a special

"State School District Budget Review Board" composed of the Lt. Governor, State Treasurer, and Chairman of the State Board of Education. Any such increase that might be allowed would not be included in the district's authorized revenue base for computation of the district's state aid for the first year. The district's mill levy, and state and local share would be computed in the normal manner, exclusive of the increase. An additional computation would be made to determine the increase in the local mill levy necessary to fund the increase. As a result, the increase would be entirely locally funded for the first year. For subsequent years the increase would be included in the district's authorized revenue base and the state would share in its funding in accordance with the formula described above.

The district may also have a vote of the people to authorize an increase in the district's revenue base not granted by the review board. Such a vote can only be taken after action by the state review board. The state does not participate in funding the increase until the following year when it becomes a normal portion of the district's authorized revenue base.

Declining enrollments. Another provision of the act relates to districts that have declining enrollments. In recognition of the fact that costs do not necessarily decrease in direct proportion to small decreases in enrollment, several optional methods of determining the number of pupils used to determine a district's funding is provided. Although normally the average daily attendance count made in the fall preceding the budget year is utilized, the count for the second preceding year, or an average of the three preceding years, is used if these numbers are larger. This provision inflates the number of students funded over those in actual attendance and provides a bonus in state and local funds to such districts to allow a longer phase-down of expenditures.

Increasing enrollment. A special provision was enacted by Senate Bill 138 (1977 Session) provide additional aid to district's with increasing enrollments during a budget year. For any district with an increase in its attendance entitlement of greater than three percent or 350 pupils, whichever is less, the state provides a special payment equal to 40 percent of the district's authorized revenue base for the budget year for each such pupil (who exceeds the lessor of three percent or 350 pupils). Attendance entitlement changes are measured during a district's normal counting period, and compute growth over a one year period of time.

Small attendance centers. The School Finance Act of 1973 continued a special provision providing additional state aid to districts with small attendance centers. Small attendance centers are defined by the act to be elementary or secondary schools with less than 175 pupils enrolled, and located at least 20 miles from the nearest other such center not in a reorganized district.

Bonus pupils are allowed for attendance in small attendance centers based on the following statutory schedule:

Elementary (Grades 1-6 or 1-8)			Secondary (Grades 7-12 or 9-12)		
Attendance Entitlement	Factor	Maximum Allowed	Attendance Entitlement	Factor	Maximum Allowed
0-20	Allow 24	24	0-25	2.0	40
20.1-50	1.2	55	25.1-50	1.6	75
50.1-80	1.1	84	50.1-75	1.5	105
80.1-115	1.05	120	75.1-125	1.4	150
115.1-150	1.04	150	125.1-150	1.2	165
			150.1-175	1.1	175

If the product resulting from multiplication of the factor, times the center's actual average daily attendance, is greater than the maximum allowed, the number of bonus pupils is reduced to the maximum allowed. From this number is subtracted the attendance center's actual average daily attendance to derive the bonus pupils eligible for additional state aid.

State small attendance aid is equal to the lesser of the district's authorized revenue base times the number of bonus pupils, or $35 for each mill levied in the district times the number of bonus pupils (1978). Small attendance aid is comprised entirely of additional state dollars provided for these bonus pupils and no local dollars are required. This provision places small attendance aid on an equal basis for all districts, regardless of property wealth. In effect, this provision increases the total number of dollars available to the district to educate the pupils actually in attendance at a center.

In order that the small attendance aid provision not serve as a deterrent to school district reorganization, the act provides that the provision would be phased out over a four year period. If a district is reorganized so as to locate a previously eligible center within 20 miles of another such center, the center may still receive aid: 100 percent for the first year following such reorganization, 75 percent the second following year, 50 percent in the third year, and 25 percent in the fourth year, with no small attendance aid granted five or more years after the reorganization.

Aid to low income pupils. A new general aid provision was enacted by Senate Bill 138 in 1977 to provide aid to districts with high concentrations of pupils from low income families. To be eligible, the number of children from low income families in a district must exceed 15 percent of its attendance entitlement. The aid is $125 per year for each such pupil exceeding 15 percent of the district's attendance entitlement. The mechanism used to determine the number of students from low income families is the number counted under Title I of the Federal Elementary and Secondary Education Act.

Aid to instructional television. Another new program enacted by Senate Bill 138 in 1977 provides state support to eligible dis-

tricts that support or operate instructional television stations. For districts operating instructional television (Denver only), the aid is equal to one dollar for each pupil residing in the primary coverage area. For districts that only support (as opposed to operate) public educational televisions, the state aid is on a matching one-for-one basis and limited to a total of $100,000.

Example calculations

The following hypothetical example of a school district illustrates the calculation sequence for a district being funded under the state guarantee formula of $35 per pupil per mill.

Authorized Expenditures Per Pupil

	Funded with state participation:	
	1977 general fund expenditures	$1,380.00
	statutority allowed increase	120.00
plus		
equals	1977 Authorized Revenue Base	$1,500.00
	Funded locally:	
	Increase granted by State School District Budget review Board	$25.00
	Increase granted by electorate	20.00
	Total Authorized expenditures	
	1977 ARB	$1,500.00
plus	Increase granted by review board	25.00
plus	Increase granted by electorate	20.00
equals	Total authorized expenditure	$1,545.00

Eligible Pupils

Fall 1977 average daily attendance	1,200
Fall 1978 average daily attendance	1,250
Three year average of ADA	1,260
Since three year average is largest	
Attendance Entitlement equals	1,260

District Mill Levy

	1978 ARB	$1,500.00	
divided by	State guaranteed revenue per mill per pupil	35.00	
equals	State participation mill levy	42.86	mills
	Increased expenditure granted by board and vote	$45.00	
Divided by	Local revenue per mill per pupil	15.00	
equals	Additional local mill levy	3.00	mills
	State Participation mill levy	42.86	mills
plus	Additional local mill levy	3.00	
equals	Total district general fund mill levy	45.86	mills

State and Local Shares Per Pupil

	State Share:		
	State guaranteed revenue per mill per pupil	$35.00	
less	Local revenue per mill per pupil	15.00	
equals	State share per mill per pupil	$20.00	
times	State participation mill levy	42.86	mills
equals	State share per pupil	$857.20	
	Local Share:		
	Local valuation for assessment	$13,900,000.00	
divided by	Attendence entitlement	1,260	pupils
divided by	One mill	.001	
equals	Local Share per mill per pupil	$15.00	
times	Total district mill levy	45.86	mills
equals	Local share per pupil	$687.90	

Total State and Local Shares

	State Share:	
	State Share per pupil	$857.20
times	Attendance entitlement	1260
equals	Total State Share	$1,080,072.00
	Local Share:	
	State Share per pupil	$687.90
times	Attendence entitlement	1260
equals	Total local share	$866,754.00

	Total Revenues			Total Expenditures	
	Total State Share	1,080,072		Total allowed expen.	$1,545
times	Total Local Share	866,754	times	Attendence entitlement	1,260
equals	Total Revenue	$1,946,826	equals	Total expenditures	$1,946,826

Note: Totals agree

Summary of 1977 Interim School Finance Proposals

In its deliberations, the Committee on School Finance gave consideration to a number of specific proposals for reform or revision of the existing School Finance Act. Taken together, these proposals concern both school finance and state tax policy. Moreover, the proposals ranged from relatively minor to thorough in the degree to which they would alter the existing structure of state and local support of public schools. Senators Meiklejohn and H. Fowler, and Representatives Kirscht and Bledsoe, among committee members, all presented specific proposals. In addition, the committee considered a plan similar to the one recently adopted in Washington State, a plan submitted by Dr. Paul Bethke of the Colorado Education Association (CEA), and a plan proposed by Senator Strickland and the Joint Budget Committee. Each of these proposals has been briefly summarized below. District-by-district computer simulations of most plans are available in the committee's files.

House Bill ~~1109~~ 1112 (1973) -- School-Related Income Tax

Representative Bledsoe presented a proposal embodying the essentials of House Bill ~~1109~~ 1112 as introduced during the 1973 session. Many of those essentials have a lengthy legislative history, having originated nearly twenty years ago.

Briefly, House Bill ~~1109~~ 1112 relates to the funding aspect of the school finance issue and provides for an additional state tax upon adjusted gross income, to be used to partially or entirely supplant the existing property tax component of school support. As summarized by Representative Bledsoe, it would tax the adjusted gross income of the following categories of taxpayers at the following proportional rates:

	Category of taxpayer	Rate
1)	Resident, nonresident individuals, estates, and trusts	3%
2)	Corporations	4%
3)	Cooperative organizations	4%

The tax paid under the proposal would be deducted from a taxpayer's adjusted gross income prior to the calculation of his existing state income tax liability. The administration of the new, additional tax would parallel, to the extent possible, that of the existing income tax.

Representative Bledsoe indicated that he conceived of this approach as a revision of the current school finance act and noted that the five mill local option levy authorized in the bill as introduced in 1973 would probably be inappropriate at this juncture. The court might perceive such a local option to place a portion of school finance directly upon a local district's property wealth and to be counter-productive of the goal of equalized educational opportunity.

The CEA Proposal-- Classroom Unit Plan

Dr. Paul Bethke of the Colorado Education Association presented a proposal addressing both the revenue-raising and expenditure aspects of school finance.

Funding units. The basis of the CEA distribution formula is the "classroom unit" (CU). The proposal would fund local school districts at levels commensurate with the number of such units attributed to each district. That attribution would be accomplished as follows: the basic number of CUs for each district would be determined by dividing their respective attendance entitlements by a factor of 20. (That factor is based upon a pupils/teacher ratio of 20, which is similar to the actual ratio currently obtaining in the state.) An adjustment for teacher experience and preparation would be made to that product as follows:

Teacher Experience	Teacher Education		
	B.A.	M.A.	Ph.D. or Equivalent
0 - 4 years	1.0 CU	1.1 CU	1.2 CU
5 - 9 years	1.1	1.2	1.3
10 and over	1.2	1.3	1.4

The total CUs for each district would be equal to the product of those adjustments. For example:

No. of Teachers	Unadjusted CU	Education	Experience	Factor	Adjusted CU
4	4	BA	0 - 4	1	4
2	2	BA	5 -10	1.1	2.2
1	1	MA	0 - 4	1.1	1.1
2	2	MA	5 - 9	1.2	2.4
1	1	MA	Over 10	1.3	1.3
TOTAL 10	10				11.0

Support level. The 1977 support level for each district, in terms of classroom units, would have been determined by multiplying their existing ARB by a factor of 20 (the pupils/teacher ratio). For example:

District A		District B	
1977 ARB	$1,200	1977 ARB	$2,600
1977 CEA Support level =	$1,200	1977 CEA Support level =	$2,600
	x 20		x 20
	$24,000		$52,000

An inflation adjustment would be made to that factor, based upon the statewide inflation rate. That adjustment would apply in a sliding-scale manner, providing inflation rate only increases for all districts with an average or above average support level, and proportionally larger increases for lower-revenue districts as an equalization measure. If, for example, the statewide average support level were $28,000 and the statewide average inflation rate were six percent, the following adjustment scale would apply:

Classroom ARB	1978 ARB = 1977 ARB plus:
Under $23,000	12 Percent
23,000 - 23,999	11 Percent
24,000 - 24,999	10 Percent
25,000 - 25,999	9 Percent
26,000 - 26,999	8 Percent
27,000 - 27,999	7 Percent
28,000 and over	6 Percent

Sharing formula. The sharing program under the CEA proposal would base the districts' state and local support upon their respective adjusted gross incomes per capita. A district's state support entitlement would vary inversely with its income. For example:

Adjusted Gross Income Per Capita	State Share of Entitlement	Local Share of Entitlement
Over $ 6,500	20%	80%
6,250 - 6,499	23	77
6,000 - 6,249	26	74
5,750 - 5,999	29	71
5,500 - 5,749	32	68
5,250 - 5,499	35	65
5,000 - 5,249	38	62
4,750 - 4,999	41	59
4,500 - 4,749	44	56
4,250 - 4,499	47	53
4,000 - 4,249	50	50
3,750 - 3,999	50	50
3,500 - 3,749	53	47
3,250 - 3,499	56	44
3,000 - 3,249	59	41
2,750 - 2,999	62	38
2,500 - 2,749	65	35
2,250 - 2,499	68	32
2,000 - 2,249	71	29
1,750 - 1,999	74	26
1,500 - 1,749	77	23
Under 1,499	80	20

In addition, the proposal would continue the present mechanism for funding state categorical programs, while providing a method for equalizing capital construction expenditures.

Funding. The CEA plan proposes the enactment of a new 100 percent surtax upon the existing state individual and corporate income tax to replace about 75 percent of the local school-related property tax and to provide for capital construction aid.

The Washington State Plan -- Funding by Personnel Classifications

Dr. Roger Black of the State Department of Education presented an outline summary of the "basic" education finance plan recently adopted in the state of Washington. That plan funds a basic education program in each district based upon a system of personnel classifications.

Funding units. The Washington scheme is founded upon the classification of school employees either as "certificated" or as "classi-

fied" personnel. A formula is prescribed for determining each district's total unit value, a formula based upon grade level and average daily attendance (ADA). The formula is as follows:

Certificated personnel plus classified personnel, as follows:

1. Certificated Personnel equal to

Kindergarten	1 unit per 23.5 ADA
Grades 1-12	1 unit per 20.0 ADA
Vocational Education	1 unit per 19.6 ADA
Small attendance	1 unit per 23.5 "bonus pupils"
or	4 units minimum
Growth	1/2 unit per 20.0 ADA increase greater than 3% or 350
Decline	1/2 unit per 20.0 ADA loss

2. Classified Personnel equal to

   1 unit per 3 certificated personnel

As is evident, the funding formula contains special allowances for vocational education, small attendance centers, and growing- and declining-enrollment districts.

Support level. The basic educational program allotted each district under the Washington plan is a function of the combined cost of "certificated" personnel, "classified" personnel, and related non-salary items. The salary costs for both classes of employees are determined based upon the previous year's average salary for the employees in a district, with adjustments for inflation and experience. An additional percentage adjustment would be made to equalize support levels between districts, with below average districts receiving the larger percentage increase and above average districts receiving the smaller one. Non-salary costs would be funded at a set amount per certificated unit.

Sharing formula. The relative state- and local-borne shares of the total funding provided under the Washington plan are determined by the application of the following percentage factors in the following fashion:

State Share = Basic educational program times 85 percent

Local Share = Basic educational program times 15 percent

Funding. The state-share portion of the Washington State plan would be derived from a tax on adjusted gross income.

Senate Bill 538 (1977) -- Legislative Budgeting

Senator Ted Strickland outlined Senate Bill 538, as introduced and sponsored by the members of the Joint Budget Committee in the 1977 session. This bill approaches school finance in a manner similar to that utilized by the General Assembly in funding other state programs. The proposal attempts to separate the question of what constitutes a reasonable budget for each school district from the question of from whence the funds derive to support those budgets.

Support level. Senate Bill 538 provides for annual legislative review and approval of school district budgets, based upon programmatic, attendance, and staffing data. Such review would follow an in-depth review, and recommendations, by the state school board and the Office of State Planning and Budgeting. That budgeting process would take cognizance of a school district's non-state and -local revenue sources -- principally consisting of federal aid. Although the size of district budgets would be legislatively determined, no state controls or restrictions would be imposed as to the expenditure of budgeted funds.

Sharing formula. As provided in the other proposals, Senate Bill 538 entails the sharing of the total budgeted cost of education between the state and the individual school districts. The state support/local support ratio would be 50/50, although the precise state percentage share of any individual district's approved support level would be an inverse function of that district's assessed valuation. Briefly, each district would levy a uniform millage, the size of which would be determined by dividing 50 percent of the sum of the totals of all 181 approved district budgets by the statewide assessed valuation. That millage would then be levied by each district. The state share of any individual district's support level would be equal to the difference between that district's approved budget and the amount of dollars raised by the application of the common mill levy to its assessed valuation. If a district produces more than its approved budget when the common mill levy is applied to its assessed valuation, the excess would be redistributed to other school districts whose local wealth is unable to meet their budget needs. The following example calculations demonstrate the workings of this mechanism:

Assume: (1) Total of all approved district budgets -- $700,000,000
(2) Total statewide assessed valuation -- $11,666,666,666

Therefore: (1) Necessary state funds are $700,000,000 x 50% = $350,000,000
(2) $350,000,000 (local share) ÷ $11,666,666,666 (assessed valuation) = 30 mills as the common levy

	District A		District B
Approved Budget	$1,000,000	Approved Budget	$3,000,000
30 mills x District A assessed valuation =	400,000	30 mills x District B assessed valuation =	3,100,000
State Payment	$ 600,000	Amount redistributed to other districts	($100,000)

The proposal also provides for school board recourse to the electorate to obtain a budget increase in the event that a board feels that the legislatively approved support level is inadequate to meet its needs.

Senate Bill 525 (1977) -- Instructional Unit Funding

Senator Hugh Fowler presented a proposal which is essentially a revised version of Senate Bill 525 as introduced in the 1977 session. It attempts to approach the school finance question from the perspective of school district staffing needs, although it does not mandate any particular district staffing pattern.

Funding units. The Fowler plan is based upon what is termed the "instructional unit". There are delineated three different varieties of instructional unit: "basic", "supplemental", and "building administration". The number of such units in a given district is calculated on the basis of average daily membership (ADM), according to the following formula:

A.	Basic Elementary/Secondary	1 Unit per every 20 ADM
	Additional	
	Elementary Art	1 unit per every 300 ADM
	Elementary Music	1 unit per every 300 ADM
	Elementary Physical Education	1 unit per every 300 ADM
	Secondary Counselor	1 unit per every 300 ADM
B.	Building Administration	1 unit per every 20 basic and additional units
C.	Supplemental	
	Handicapped	1 variable by category of handicap
	Gifted and Talented	1 unit per each 80 students in membership
	Low Income	1 unit per each 40 eligible students
	Small attendance	1 unit per each 10 "bonus" students
	Non English Speaking	1 unit per each eligible student
	Vocational	1 unit per each 100 in secondary membership

Support level. The Fowler proposal addresses the question of support levels by assigning set values to each type of instructional unit. Specifically, it proposes the following per unit values:

Basic	
Elementary	$ 9,000 per unit
Secondary	9,000
Building Administration	11,000
Supplemental	
Special Education	9,000
Gifted and Talented	10,000
Poverty	5,000
Small Attendance	8,500
Non-English Speaking	200
Vocational	Unspecified

The total instructional program entitlement for each district would then be adjusted by a factor to recognize differing levels of teacher experience and preparation and the effects of these levels upon district salary schedules. A committee would be established to advise the State Board of Education concerning the instructional unit values and the adjustment factors. Finally, the plan would provide additional support equal to 40 percent of the total instructional

entitlement, as calculated above, plus $50,000. This additional funding is intended to provide an amount sufficient to defray the administrative and overhead costs of school districts.

Sharing formula. The proposal provides for separate state/local sharing formulae for the instructional entitlement and the additional support. The instructional entitlement would be shared as follows:

Local Share = Revenue from 20 mills, not to exceed the instructional program

State Share = Instructional program less the Local Share

The additional support would be shared as follows:

Local Share = Revenue from 10 mills, not to exceed the additional support

State Share = Additional support less Local Share less excess of specific ownership taxes and P.L. 81-874 receipts over 5% of total district revenues

In addition, the state would entirely fund both the districts' current transportation operating expense and their general fund lunch subsidies. Finally, no district may receive less than 105 percent or more than 120 percent of the revenue provided by the current act plus state categorical programs during the previous year. This last provision establishes a means of phasing-in the program without a significant dislocation of existing resource patterns.

Funding. The plan was presented without a specific recommendation as to the method by which it should be financed.

The Kirscht Proposals -- The ARB and Instructional Unit Funding Methods

Representative Kirscht presented the committee with two alternative proposals. The common thread between the two proposals is the method by which they would be funded. The first plan is essentially a revision of the current school finance act; the second utilizes a variant of the instructional unit funding approach suggested by Senator H. Fowler (described above).

The ARB plan. Representative Kirscht's initial proposal is aimed at the achievement of equalization of district ARBs over a period of time. The plan was devised to raise the authorized revenue bases of the lower-spending districts and was based upon two factors: first, all districts need an annual increase of some amount; and second, lower-spending districts need an additional boost in order to provide equalization between districts. The plan would provide each district an increase equal to seven percent of the average ARB of the previous year. Any district with an ARB below the previous year's average would be raised to the average, plus seven percent, or would be given an increase equal to 14 percent of the average, whichever was less. This would have the effect of dramatically increasing the ARBs of the lower districts in a few years and, therefore, greatly reducing the disparity between districts. The following are examples of how the program would work:

1978 Statewide Average ARB = $1,527.84

A. Above Average District

1978 ARB = $1,819.31
Current Act 1979 ARB = 1978 ARB + 7% Increase
or $1,819.31 + $127.35
or $1,946.66
Kirscht 1979 ARB = 1978 ARB + 7% of 1978 Average
or $1,819.31 + $106.95
or $1,926.26

B. Slightly Below Average District

1978 ARB = $1,487.78
Current Act 1979 ARB = 1978 ARB + 7% Increase
or $1,487.78 + $104.14
or $1,591.92
Kirscht 1979 ARB = lesser of: (1) 1978 Average + 7%
($1,527.84 + $106.95)

or

(2) 1978 ARB + 14% of Average
($1,487.78 + $213.90)

since (1) $1,634.79 is less than (2) $1,701.68
ARB is $1,634.79

C. Well Below Average District

1978 ARB = $1,283.04
Current Act 1979 ARB = 1978 ARB + 7% Increase
or $1,283.04 + $89.81
or $1,372.85

Kirscht 1979 ARB = lesser of: (1) 1978 Average + 7%
($1,527.84 + $106.95)

or

(2) 1978 ARB + 14% of Average
($1,283.04 + $213.90)

since (2) $1,496.94 is less than (1) $1,634.79
ARB is $1,496.94

The equalization effect of the plan can be seen by the fact that substantially larger ARBs are provided for relatively lower-spending districts, while other districts have significantly lower ARBs than the current act would provide.

The instructional unit plan. Utilizing the same instructional unit funding base proposed by Senator Fowler, the second Kirscht plan also retains several concepts from the current act. Principal among those concepts is that of power equalization. This proposal would guarantee local districts that they would be able to raise a fixed amount -- $1,050 in the first year -- per instructional unit per mill. In addition, no district would receive less than $350 per instructional unit per mill in state equalization money. By way of attempting to gradually narrow the range between high-ARB and low-ARB districts, the plan provides that no district may receive less than 105 percent, or more than 120 percent, of the revenue provided by the current act. Finally, the state would fully reimburse districts for their current transportation operating expenses and their general fund school lunch subsidies.

Funding. Both of the Kirscht proposals would be funded in the same fashion. In addition to utilizing that portion of state revenues currently devoted to school finance, they would retain the recent cigarette tax increase provided in H.B. 1726 (1977); would enact a one percent increase in the state sales/use tax; and would utilize the prospective proceeds from the operation of the state general fund expenditure limitation provided in House Bill 1726. The use of these funds would permit a greater than 15 mill reduction in the local school districts' dependence upon the property tax. The resulting local property tax relief would be applied to all classes of property.

The Meiklejohn Alternatives -- Revised ARB Plans

Senator Meiklejohn presented the committee with three alternative revisions of the current act. Those alternatives are similar except to the degree they would alter the existing state support/local support relationship.

Funding units. All three alternatives retain the present ARB system and the method by which attendance entitlements are calculated.

Support levels. All three alternatives propose to establish a minimum district ARB at $1,400 in the initial year of their operation. Moreover, each district would be guaranteed an ARB increase of at least $130 over the previous year. Finally, the existing budget review board and electoral mechanisms for increasing the ARB would be retained.

Sharing formula. The difference between the three alternatives is entirely a difference in the state/local sharing formulae they involve. All three propose to increase the amount the state contributes to the financing of education and thereby lower the local school district mill levies. It is the extent of that increase that is variable. The least expensive alternative would involve an additional $80 million and a 1979 state guarantee of approximately $45 per mill per attendance entitlement. The most expensive alternative would involve an additional $200 million and a 1979 guarantee of approximately $65. The middle alternative would increase state funding by $140 million and imply a 1979 guarantee of approximately $53.50. The dollar increase figures represent amounts over and above what the state share would be in 1979 under the current act. The guarantee figures would be adjusted upward in subsequent years in order to stabilize local mill levies. In addition, the other program level figures would also be adjusted upward in subsequent years. Each of the alternatives implies a correspondingly greater or lesser amount of local property tax relief. The state equalization minimum guarantee of $11.35 per mill per attendance entitlement would be eliminated, and the state categorical programs would be continued under all three alternatives.

Funding. The three alternatives would be funded by variously combining the following revenue sources: the funding for the current act; an increase in the state sales/use tax of up to one percent; retention of the cigarette tax increase provided in House Bill 1726 (1977); and the prospective proceeds from the operation of the state general fund expenditure limitation provided in House Bill 1726.

Computer Simulation Tables

The following tables -- Tables I through VI -- represent the computer simulations prepared by the state Department of Education. Table I, specifically, represents a summary comparison of the present school finance act, projected for calendar year 1978, and the committee's recommended proposal, projected for calendar years 1979 through 1982. Tables II through VI represent the district-by-district simulations summarized in portions of Table I. Specifically, they simulate the district-by-district effects of the present act for calendar year 1979 and the committee's recommended proposal for calendar years 1979 through 1982.

The information in Tables II through VI has been presented in terms of the most important elements of school finance. Those elements, abbreviated in the column headings for each simulation, are as follows:

"AV" - Assessed Valuation

"ADAE" - Average Daily Attendance Entitlement

"AE" - Attendance Entitlement

"ARB" - Authorized Revenue Base

"Mill" - Local School District Mill Levy

"SE" - State Equalization

"PT" - Local School District Property Tax

"PVRTY" - Poverty

"GRTH" - Growth

"LS" - Local Share

"SS" - State Share

In addition, the assumptions underlying each simulation have been specified on the initial page of each table. These assumptions consist of the values assigned to the minimum ARB, the minimum ARB increase, the state guarantee, and the minimum guarantee for each year simulated.

Table I

SUMMARY COMPARISON OF:

Present School Finance Act -- 1978 with
Proposed School Finance Act -- 1979 through 1982

Calendar Year	Total Program Cost (Millions)	Projected Assessed Value (Millions)	ARB Minimum	ARB Maximum Increase	With 80 Million Increased Spending			
					Guarantee	Minimum Guarantee	State Equal. (Millions)	Property Tax @37.02 mills (Millions)
1978	817.8	10,735.6	--	120	35.00	11.35	387.5	430.3
1979	896.5	11,177.7	1,400	130	44.25	11.35	482.7	413.8
1980	972.0	11,646.1	1,600	140	48.16	11.35	540.9	431.1
1981	1,056.7	12,135.6	1,800	150	52.44	11.35	607.5	449.2
1982	1,143.3	12,647.2	1,800	160	56.71	11.35	675.1	468.2

NOTES:

1. The Authorized Revenue Base used in the calculations above include the revisions authorized by the SSDBRB but do not include changes which may be approved by the voters during the next month.

2. The assessed valuation used in the 1978 calculations are preliminary. Values for the succeeding years are best estimates based upon the 1978 values.

3. The 1979 state share was determined by estimating the 1979 share under the current law and then adding $80,000,000.

Table II

PRESENT School Finance Act -- 1979

Assumptions: Guarantee = $35.00; Minimum = $11.35.

AV	ADAE	AE	ARB	MILL	SE	PI	PVRTY	GRTH	LS	SS
ADAMS, MAPLETON										
$ 100.496	5191.2	5388.5	$1694.27	48.41	$ 4.265	$ 4.865	$ .028	$ .000	18.65	16.35
ADAMS, NORTHGLENN										
$ 185.307	18588.5	18588.5	$1565.13	44.72	$ 20.807	$ 8.287	$ .000	$ .138	9.97	25.03
ADAMS, COMMERCE CITY										
$ 88.741	5634.1	5872.8	$1678.39	47.95	$ 5.601	$ 4.256	$ .201	$ .000	15.11	19.89
ADAMS, BRIGHTON										
$ 74.779	3865.0	3911.8	$1711.41	48.90	$ 3.038	$ 3.657	$ .019	$ .000	19.12	15.88
ADAMS, BENNETT										
$ 11.854	454.3	454.3	$1624.05	43.37	$ .224	$ .514	$ .009	$ .000	26.09	11.35
ADAMS, STRASBURG										
$ 20.313	387.6	397.1	$1715.02	27.44	$ .124	$ .557	$ .006	$ .000	51.16	11.35
ADAMS, WESTMINSTER										
$ 151.891	13393.5	13935.8	$1600.42	45.73	$ 15.358	$ 6.945	$ .035	$ .000	10.90	24.10
ALAMOSA, ALAMOSA										
$ 39.867	2198.4	2219.2	$1441.82	41.19	$ 1.557	$ 1.642	$ .063	$ .000	17.96	17.04
ALAMOSA, SANGRE DECRISTO										
$ 5.736	251.8	258.7	$1410.98	40.31	$ .134	$ .231	$ .010	$ .000	22.17	12.83
ARAPAHOE, ENGLEWOOD										
$ 109.656	3875.3	4030.8	$1841.31	47.76	$ 2.185	$ 5.237	$ .078	$ .000	27.20	11.35
ARAPAHOE, SHERIDAN										
$ 27.224	1650.6	1738.9	$1740.60	49.73	$ 1.673	$ 1.354	$ .015	$ .000	15.66	19.34
ARAPAHOE, CHERRY CREEK										
$ 383.612	18292.6	18292.6	$1946.97	55.63	$ 14.276	$ 21.339	$ .000	$ .965	20.97	14.03
ARAPAHOE, LITTLETON										
$ 255.644	16563.7	16699.6	$1575.40	45.01	$ 14.802	$ 11.507	$ .000	$ .000	15.31	19.69
ARAPAHOE, DEER TRAIL										
$ 21.064	117.7	133.2	$2687.47	15.85	$ .024	$ .334	$ .003	$ .000	158.19	11.35
ARAPAHOE, AURORA										
$ 280.059	20018.5	20018.5	$1742.43	49.78	$ 20.938	$ 13.942	$ .000	$ .000	13.99	21.01
ARAPAHOE, BYERS										
$ 10.923	331.9	339.8	$1718.24	39.51	$ .152	$ .432	$ .005	$ .000	32.14	11.35
ARCHULETA, ARCHULETA										
$ 25.471	911.5	911.5	$1330.86	33.87	$ .350	$ .863	$ .008	$ .008	27.94	11.35

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BACA, WALSH	$ 11.844	388.9	423.2	$1499.92	38.13	$ .183	$ .452	$ .010	$ .000	27.99	11.35
BACA, PRITCHETT	$ 4.129	88.5	98.1	$1928.61	36.10	$ .049	$ .149	$ .003	$ .000	42.07	11.35
BACA, SPRINGFIELD	$ 10.919	521.1	521.1	$1486.56	42.47	$ .311	$ .464	$ .008	$ .000	20.96	14.04
BACA, VILAS	$ 3.961	98.5	98.5	$2297.45	44.56	$ .050	$ .177	$ .001	$ .003	40.21	11.35
BACA, CAMPO	$ 2.978	130.7	134.0	$1475.87	42.17	$ .072	$ .126	$ .003	$ .000	22.22	12.78
BENT, LAS ANIMAS	$ 12.474	958.1	986.0	$1434.65	40.99	$ .903	$ .511	$ .046	$ .000	12.65	22.35
BENT, MCCLAVE	$ 7.539	201.8	204.0	$1717.50	35.56	$ .082	$ .268	$ .005	$ .000	36.95	11.35
BOULDER, ST. VRAIN VALLEY	$ 202.665	14102.9	14102.9	$1530.39	43.73	$ 12.721	$ 8.862	$ .000	$ .000	14.37	20.63
BOULDER, BOULDER VALLEY	$ 469.492	21300.5	21524.3	$1753.86	50.11	$ 14.224	$ 23.526	$ .000	$ .000	21.81	13.19
CHAFFEE, BUENA VISTA	$ 21.043	1073.3	1109.9	$1302.00	37.20	$ .662	$ .783	$ .002	$ .000	18.96	16.04
CHAFFEE, SALIDA	$ 26.000	1370.3	1399.4	$1256.68	35.91	$ .825	$ .934	$ .013	$ .000	18.58	16.42
CHEYENNE, KIT CARSON	$ 8.592	110.0	116.6	$3125.05	36.75	$ .049	$ .316	$ .005	$ .000	73.69	11.35
CHEYENNE, CHEYENNE WELLS	$ 13.565	250.0	266.0	$1807.55	28.99	$ .088	$ .393	$ .005	$ .000	51.00	11.35
CHEYENNE, ARAPAHOE	$ 4.570	69.2	69.9	$3021.31	39.37	$ .031	$ .180	$ .002	$ .000	65.39	11.35
CLEAR CREEK, CLEAR CREEK	$ 55.561	1176.2	1176.2	$1750.83	29.88	$ .399	$ 1.660	$ .000	$ .000	47.24	11.35
CONEJOS, NORTH CONEJOS	$ 7.722	1168.5	1188.3	$1283.38	36.67	$ 1.242	$ .283	$ .058	$ .000	6.50	28.50
CONEJOS, SANFORD	$ 2.700	328.3	330.4	$1273.98	36.40	$ .323	$ .098	$ .016	$ .000	8.17	26.83

Table II

AV	ADAS	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
CONEJOS, SOUTH CONEJOS										
$ 4.963	731.1	754.4	$1263.76	36.11	$ .774	$ .179	$ .077	$ .000	6.58	28.42
COSTILLA, CENTENNIAL										
$ 11.858	631.3	631.3	$1345.46	38.44	$ .394	$ .456	$ .043	$ .000	18.78	16.22
COSTILLA, SIERRA GRANDE										
$ 14.476	292.9	292.9	$1657.83	27.28	$ .091	$ .395	$ .010	$ .002	49.42	11.35
CROWLEY, CROWLEY										
$ 11.128	498.9	547.0	$1361.05	38.89	$ .312	$ .433	$ .020	$ .000	20.34	14.66
CUSTER, CONSOLIDATED 1										
$ 11.968	248.4	248.4	$1598.59	26.85	$ .076	$ .321	$ .002	$ .007	48.18	11.35
DELTA, DELTA										
$ 50.960	3947.4	3962.3	$1302.01	37.20	$ 3.263	$ 1.896	$ .097	$ .000	12.86	22.14
DENVER, DENVER										
$ 2083.894	63135.3	65464.6	$2106.17	48.77	$ 36.240	$101.639	$ 3.412	$ .000	31.83	11.35
DOLORES, DOLORES										
$ 8.360	396.1	401.1	$1473.56	42.19	$ .239	$ .352	$ .001	$ .000	20.84	14.16
DOUGLAS, DOUGLAS										
$ 99.927	5690.8	5690.8	$1535.23	43.86	$ 4.353	$ 4.383	$ .000	$ .201	17.56	17.44
EAGLE, EAGLE										
$ 108.159	1665.8	1669.2	$2300.80	30.22	$ .572	$ 3.268	$ .008	$ .000	64.79	11.35
ELBERT, ELIZABETH										
$ 9.378	694.4	694.4	$1525.49	43.59	$ .651	$ .409	$ .000	$ .003	13.51	21.49
ELBERT, KIOWA										
$ 4.846	168.9	168.9	$1963.23	49.03	$ .094	$ .238	$ .000	$ .004	28.69	11.35
ELBERT, BIG SANDY										
$ 5.665	243.7	259.7	$1503.61	42.96	$ .147	$ .243	$ .003	$ .000	21.81	13.19
ELBERT, ELBERT										
$ 2.224	148.8	150.0	$1487.49	42.50	$ .129	$ .095	$ .000	$ .000	14.83	20.17
ELBERT, AGATE										
$ 5.248	36.6	41.6	$2981.05	21.67	$ .010	$ .114	$ .001	$ .000	126.22	11.35
EL PASO, CALHAN										
$ 3.921	286.8	288.0	$1481.53	42.33	$ .261	$ .166	$ .003	$ .000	13.62	21.38
EL PASO, HARRISON										
$ 80.481	6493.8	6438.9	$1383.02	39.51	$ 5.725	$ 3.180	$ .009	$ .000	12.50	22.50

Table II

	AV	ADAE	AE	ARB	MILL	SP	PT	PVRTY	GRTH	LS	SS
EL PASO, WIDEFIELD											
$	51.418	6819.5	6920.7	$1254.77	35.85	$ 6.841	$ 1.843	$ .046	$ .000	7.43	27.57
EL PASO, FOUNTAIN											
$	14.435	3083.9	3147.4	$1247.57	35.64	$ 3.412	$ .515	$ .013	$ .000	4.59	30.41
EL PASO, COLORADO SPRINGS											
$	558.030	30989.1	31575.2	$1407.64	42.50	$ 23.254	$ 23.719	$ .271	$ .000	17.67	17.33
EL PASO, CHEYENNE MTN.											
$	58.848	1763.5	1804.8	$2110.29	48.01	$ .923	$ 2.825	$ .000	$ .000	32.61	11.35
EL PASO, MANITOU SPGS.											
$	19.996	1057.5	1076.4	$1471.10	42.03	$ .743	$ .849	$ .008	$ .000	18.58	16.42
EL PASO, ACADEMY											
$	55.027	4416.7	4416.7	$1265.70	36.16	$ 3.600	$ 1.999	$ .000	$ .000	12.46	22.54
EL PASO, ELLICOTT											
$	4.384	342.5	346.8	$1306.03	39.89	$ .309	$ .175	$ .001	$ .000	12.64	22.36
EL PASO, PEYTON											
$	3.184	222.8	222.8	$1738.66	49.68	$ .229	$ .158	$ .000	$ .002	14.29	20.71
EL PASO, HANOVER											
$	4.361	58.2	58.9	$2206.70	25.85	$ .017	$ .113	$ .000	$ .000	74.01	11.35
EL PASO, LEWIS-PALMER											
$	22.854	1090.9	1090.9	$1553.09	44.37	$ .680	$ 1.014	$ .000	$ .000	20.95	14.05
EL PASO, FALCON											
$	13.805	1156.5	1156.5	$1528.20	43.66	$ 1.165	$ .603	$ .000	$ .044	11.94	23.06
EL PASO, EDISON											
$	1.889	26.2	28.6	$2946.37	38.08	$ .012	$ .072	$ .002	$ .000	66.03	11.35
EL PASO, MIAMI-YODER											
$	3.561	129.1	138.7	$1765.19	47.67	$ .075	$ .170	$ .000	$ .000	25.68	11.35
FREMONT, CANON CITY											
$	43.470	3236.7	3262.4	$1373.42	39.24	$ 2.775	$ 1.706	$ .048	$ .000	13.32	21.68
FREMONT, FLORENCE											
$	26.520	1517.3	1555.8	$1281.19	36.61	$ 1.022	$ .971	$ .039	$ .000	17.05	17.95
FREMONT, COTOPAXI											
$	7.436	176.0	176.0	$2096.70	39.12	$ .078	$ .291	$ .000	$ .004	42.25	11.35
GARFIELD, ROARING FORK											
$	71.400	3058.6	3058.6	$1255.24	35.86	$ 1.279	$ 2.561	$ .000	$ .000	23.34	11.66

Table II

	AV	ADAE	AE	ARB	MILL	SS	PT	PVRTY	GRTH	LS	SS
GARFIELD, GARFIELD											
$	21.525	1489.9	1489.9	$1590.04	45.43	$ 1.391	$ .978	$ .054	$ .000	14.45	20.55
GARFIELD, GRAND VALLEY											
$	4.642	149.5	151.5	$2228.60	53.08	$ .091	$ .246	$ .001	$ .000	30.67	11.35
GILPIN, GILPIN CO.											
$	7.747	265.3	265.3	$2662.15	65.66	$ .198	$ .509	$ .000	$ .057	29.20	11.35
GRAND, WEST GRAND											
$	46.420	415.9	427.1	$1944.16	16.20	$ .079	$ .752	$ .000	$ .000	108.69	11.35
GRAND, EAST GRAND											
$	46.510	824.7	834.2	$1898.93	28.30	$ .268	$ 1.316	$ .003	$ .000	55.75	11.35
GUNNISON, GUNNISON WATERSHD											
$	28.352	1259.6	1292.0	$1518.48	43.39	$ .732	$ 1.230	$ .004	$ .000	21.94	13.96
HINSDALE, HINSDALE											
$	5.489	95.2	95.2	$1387.68	20.12	$ .022	$ .110	$ .000	$ .011	57.63	11.35
HUERFANO, HUERFANO											
$	15.018	1047.1	1057.7	$1470.17	42.00	$ .924	$ .631	$ .075	$ .000	14.20	20.80
HUERFANO, LA VETA											
$	5.376	172.4	185.9	$1468.19	36.46	$ .077	$ .196	$ .006	$ .000	28.92	11.35
JACKSON, NORTH PARK											
$	16.858	462.6	462.6	$1513.15	31.66	$ .166	$ .534	$ .000	$ .000	36.44	11.35
JEFFERSON, JEFFERSON											
$	1486.800	77106.8	77106.8	$1712.40	48.93	$ 59.295	$ 72.743	$ .000	$ .489	19.28	15.72
KIOWA, EADS											
$	10.977	291.9	305.2	$1675.41	35.41	$ .123	$ .389	$ .000	$ .000	35.97	11.35
KIOWA, PLAINVIEW											
$	7.961	91.7	99.5	$2240.74	24.53	$ .028	$ .195	$ .001	$ .000	80.01	11.35
KIT CARSON, FLAGLER											
$	4.788	173.1	181.6	$1693.10	44.89	$ .093	$ .215	$ .006	$ .000	26.37	11.35
KIT CARSON, SEIBERT											
$	3.113	86.5	94.0	$1922.25	43.23	$ .046	$ .135	$ .003	$ .000	33.11	11.35
KIT CARSON, VONA											
$	2.548	45.7	49.4	$2422.80	38.50	$ .022	$ .098	$ .002	$ .000	51.57	11.35
KIT CARSON, STRATTON											
$	6.041	234.3	254.8	$1589.42	45.34	$ .131	$ .274	$ .000	$ .000	23.71	11.35

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
KIT CARSON, BETHUNE											
$	3.442	124.0	124.0	$1734.45	44.36	$ .062	$ .153	$ .001	$ .000	27.75	11.35
KIT CARSON, BURLINGTON											
$	21.616	999.0	1016.0	$1420.31	40.68	$ .566	$ .877	$ .010	$ .000	21.28	13.72
LAKE, LAKE CO											
$	98.943	1878.0	1952.2	$1851.34	29.84	$ .661	$ 2.953	$ .005	$ .000	50.68	11.35
LA PLATA, DURANGO											
$	74.024	3433.6	3512.0	$1452.73	41.51	$ 2.029	$ 3.072	$ .058	$ .000	21.08	13.92
LA PLATA, BAYFIELD											
$	11.038	590.6	590.6	$1213.56	34.67	$ .313	$ .404	$ .004	$ .012	19.71	15.29
LA PLATA, IGNACIO											
$	10.314	984.0	984.0	$1249.76	35.71	$ .861	$ .369	$ .403	$ .000	10.48	24.52
LARIMER, POUDRE											
$	244.860	13500.9	13500.9	$1687.48	48.21	$ 10.977	$ 11.806	$ .018	$ .000	18.14	16.86
LARIMER, THOMPSON											
$	162.000	9255.7	9255.7	$1391.77	39.76	$ 6.440	$ 6.442	$ .000	$ .041	17.50	17.50
LARIMER, PARK (ESTES PARK)											
$	44.625	1115.5	1115.5	$1643.21	32.00	$ .405	$ 1.428	$ .000	$ .010	40.00	11.35
LAS ANIMAS, TRINIDAD											
$	16.075	1883.3	1904.1	$1399.70	39.99	$ 2.022	$ .643	$ .138	$ .000	8.44	26.56
LAS ANIMAS, PRIMERO REORG.											
$	8.760	207.6	222.3	$1677.13	33.05	$ .083	$ .289	$ .014	$ .000	39.40	11.35
LAS ANIMAS, HOEHNE REORG											
$	6.110	318.7	340.2	$1401.45	40.04	$ .232	$ .245	$ .012	$ .000	17.96	17.04
LAS ANIMAS, AGUILAR REORG.											
$	3.492	242.2	242.2	$1251.72	35.76	$ .178	$ .125	$ .013	$ .000	14.42	20.58
LAS ANIMAS, BRANSON REORG.											
$	2.498	56.3	61.4	$2359.59	45.34	$ .032	$ .113	$ .004	$ .000	40.69	11.35
LAS ANIMAS, KIM REORG.											
$	4.241	115.8	118.0	$2237.58	47.32	$ .063	$ .201	$ .005	$ .000	35.94	11.35
LINCOLN, HUGO											
$	6.973	190.7	199.9	$1621.78	35.08	$ .080	$ .245	$ .006	$ .000	34.89	11.35
LINCOLN, LIMON											
$	10.059	456.3	490.4	$1252.36	35.78	$ .233	$ .391	$ .004	$ .000	21.73	13.27

Table II

AV	ADAE	AE	ARB	MILL	SE	PT	PRTY	GRTH	LS	SS
LINCOLN, GENOA										
$ 2.961	75.4	76.5	$1766.12	35.28	$ .031	$ .104	$ .002	$ .000	38.71	11.35
LINCOLN, KARVAL										
$ 3.547	88.4	90.9	$1698.77	33.72	$ .035	$ .120	$ .001	$ .000	39.03	11.35
LINCOLN, ARRIBA										
$ 4.142	58.8	76.7	$1904.24	30.36	$ .026	$ .136	$ .002	$ .000	54.01	11.35
LOGAN, VALLEY										
$ 74.011	3394.8	3459.1	$1570.09	44.86	$ 2.111	$ 3.320	$ .769	$ .000	21.45	13.60
LOGAN, FRENCHMAN										
$ 5.362	220.5	230.0	$1653.77	47.25	$ .127	$ .253	$ .007	$ .000	23.31	11.69
LOGAN, BUFFALO										
$ 7.407	267.2	283.9	$1521.09	40.63	$ .131	$ .301	$ .003	$ .000	26.09	11.35
LOGAN, PLATEAU										
$ 7.042	149.8	151.8	$2560.40	44.33	$ .076	$ .312	$ .002	$ .000	46.40	11.35
MESA, DEBEQUE										
$ 6.708	112.4	120.4	$2323.80	34.66	$ .047	$ .233	$ .002	$ .000	55.69	11.35
MESA, PLATEAU VALLEY										
$ 5.928	300.2	300.2	$1351.48	38.61	$ .177	$ .229	$ .002	$ .000	19.75	15.25
MESA, MESA VALLEY										
$ 183.750	13406.3	13406.3	$1426.53	40.76	$ 11.635	$ 7.489	$ .135	$ .000	13.71	21.29
MINERAL, CREEDE CONS.										
$ 8.284	185.8	191.3	$1654.42	39.27	$ .066	$ .251	$ .002	$ .000	43.31	11.35
MOFFAT, MOFFAT										
$ 111.674	2515.3	2515.3	$1416.32	25.41	$ .725	$ 2.837	$ .000	$ .053	44.40	11.35
MONTEZUMA, MONTEZUMA-CORTEZ										
$ 29.562	2714.0	2755.8	$1250.01	35.71	$ 2.389	$ 1.056	$ .042	$ .000	10.73	24.27
MONTEZUMA, DOLORES										
$ 5.801	485.0	501.7	$1346.36	38.47	$ .452	$ .223	$ .008	$ .000	11.56	23.44
MONTEZUMA, MANCOS										
$ 4.557	430.4	436.7	$1280.03	36.57	$ .392	$ .167	$ .018	$ .000	10.43	24.57
MONTROSE, MONTROSE										
$ 52.143	4183.0	4199.3	$1445.69	41.31	$ 3.917	$ 2.154	$ .069	$ .000	12.42	22.58
MONTROSE, WEST END										
$ 13.180	819.5	832.5	$1513.28	43.24	$ .690	$ .570	$ .004	$ .000	15.83	19.17

Table II

	AV	ADAS	AE	ARD	MILL	SS	PT	PVRTY	GRTH	LS	SS
MORGAN, BRUSH											
$	26.072	1372.2	1407.6	$1491.79	40.05	$ .929	$ 1.044	$ .020	$ .000	18.52	16.48
MORGAN, FORT MORGAN											
$	50.756	2607.7	2726.8	$1608.32	45.95	$ 2.053	$ 2.332	$ .058	$ .000	18.61	16.39
MORGAN, WELDON VALLEY											
$	3.780	160.1	169.7	$1616.93	46.20	$ .100	$ .175	$ .017	$ .000	22.27	12.73
MORGAN, WIGGINS											
$	10.686	446.1	459.7	$1667.69	47.65	$ .257	$ .509	$ .013	$ .000	23.25	11.75
OTERO, EAST OTERO											
$	25.039	2513.9	2607.6	$1375.56	39.30	$ 2.603	$ .884	$ .084	$ .000	9.60	25.40
OTERO, ROCKY FORD											
$	20.189	1454.8	1532.3	$1377.88	39.37	$ 1.316	$ .795	$ .111	$ .000	13.18	21.82
OTERO, MANZANOLA											
$	2.581	265.5	292.4	$1340.22	38.29	$ .293	$ .099	$ .011	$ .000	8.83	26.17
OTERO, FOWLER											
$	8.245	484.0	525.6	$1593.67	45.53	$ .462	$ .375	$ .017	$ .000	15.69	19.31
OTERO, CHERAW											
$	3.520	214.7	230.4	$1471.52	42.04	$ .233	$ .106	$ .000	$ .000	10.04	24.06
OTERO, SWINK											
$	3.829	329.7	336.5	$1539.01	43.97	$ .350	$ .168	$ .007	$ .000	11.38	23.62
OURAY, OURAY											
$	4.782	164.2	176.6	$1633.92	42.52	$ .085	$ .203	$ .001	$ .000	27.08	11.35
OURAY, RIDGWAY											
$	3.059	188.1	188.1	$1513.95	43.26	$ .152	$ .132	$ .000	$ .004	16.26	18.74
PARK, PLATTE CANYON											
$	13.858	693.4	693.4	$1827.47	52.21	$ .544	$ .724	$ .000	$ .034	19.98	15.02
PARK, PARK											
$	31.252	348.8	348.8	$2663.02	26.38	$ .104	$ .824	$ .003	$ .928	89.61	11.35
PHILLIPS, HOLYOKE											
$	16.473	567.5	594.5	$1567.03	36.94	$ .249	$ .682	$ .003	$ .000	31.07	11.35
PHILLIPS, HAXTUN											
$	10.074	352.9	352.9	$1760.36	44.13	$ .177	$ .445	$ .016	$ .000	28.54	11.35
PITKIN, ASPEN											
$	112.511	1056.2	1147.8	$2164.52	19.79	$ .258	$ 2.227	$ .000	$ .000	98.03	11.35

Table II

AV	ADAE	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
PROWERS, GRANADA										
$ 5.476	334.5	377.3	$1374.80	39.20	$ .304	$ .215	$ .032	$ .000	14.51	20.49
PROWERS, LAMAR										
$ 30.151	2082.8	2128.3	$1345.06	38.43	$ 1.704	$ 1.159	$ .107	$ .000	14.17	20.83
PROWERS, HOLLY										
$ 7.697	438.9	461.1	$1481.36	42.32	$ .357	$ .326	$ .025	$ .000	16.69	18.31
PROWERS, WILEY										
$ 5.495	235.3	241.1	$1472.14	42.06	$ .124	$ .231	$ .000	$ .000	22.79	12.21
PUEBLO, PUEBLO CITY										
$ 312.299	20429.6	21303.6	$1478.31	42.24	$ 18.303	$ 13.191	$ .624	$ .000	14.66	20.34
PUEBLO, PUEBLO RURAL										
$ 82.282	4705.6	4720.6	$1577.38	45.07	$ 3.738	$ 3.709	$ .056	$ .000	17.43	17.57
RIO BLANCO, MEEKER										
$ 24.223	706.9	706.9	$1855.70	40.68	$ .326	$ .985	$ .000	$ .000	34.27	11.35
RIO BLANCO, RANGELY										
$ 186.864	522.9	534.1	$2154.61	5.96	$ .036	$ 1.115	$ .000	$ .000	349.87	11.35
RIO GRANDE, DEL NORTE										
$ 12.048	766.8	784.4	$1326.71	37.91	$ .584	$ .457	$ .028	$ .000	15.36	19.64
RIO GRANDE, MONTE VISTA										
$ 17.161	1398.1	1430.3	$1333.81	38.11	$ 1.254	$ .654	$ .068	$ .000	12.00	23.00
RIO GRANDE, SARGENT										
$ 10.351	379.2	388.6	$1870.96	49.25	$ .217	$ .519	$ .014	$ .000	26.64	11.35
ROUTT, HAYDEN										
$ 47.579	477.0	477.0	$2042.18	18.38	$ .100	$ .875	$ .000	$ .000	99.74	11.35
ROUTT, STEAMBOAT SPGS.										
$ 56.793	1363.9	1363.9	$1962.80	37.04	$ .573	$ 2.104	$ .000	$ .010	41.64	11.35
ROUTT, SOUTH ROUTT										
$ 20.570	458.3	458.3	$2164.79	38.49	$ .200	$ .792	$ .011	$ .004	44.89	11.35
SAGUACHE, MOUNTAIN VALLEY										
$ 4.207	257.8	264.3	$1398.40	39.95	$ .202	$ .168	$ .025	$ .000	15.92	19.08
SAGUACHE, MOFFAT										
$ 7.680	70.4	73.6	$2668.48	23.07	$ .019	$ .177	$ .006	$ .000	104.30	11.35
SAGUACHE, CENTER										
$ 9.610	649.6	660.5	$1321.12	37.75	$ .510	$ .363	$ .049	$ .000	14.55	20.45

Table II

AV	ADAS	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
SAN JUAN, SILVERTON										
$ 5.419	179.2	179.2	$2326.94	55.94	$ .114	$ .393	$ .000	$ .005	30.24	11.35
SAN MIGUEL, TELLURIDE										
$ 12.828	231.0	231.0	$1880.30	28.11	$ .074	$ .361	$ .000	$ .001	55.54	11.35
SAN MIGUEL, NORWOOD										
$ 4.850	330.5	330.5	$1404.55	40.13	$ .270	$ .195	$ .004	$ .000	14.67	20.33
SAN MIGUEL, EGNAR										
$ 3.377	61.7	62.4	$1657.07	25.31	$ .018	$ .085	$ .000	$ .000	54.12	11.35
SEDGWICK, JULESBURG										
$ 8.680	397.0	404.3	$1682.63	48.08	$ .263	$ .417	$ .007	$ .000	21.47	13.53
SEDGWICK, PLATTE VALLEY										
$ 8.488	277.2	282.9	$1790.29	43.29	$ .139	$ .367	$ .002	$ .000	30.00	11.35
SUMMIT, SUMMIT										
$ 138.263	1174.6	1174.6	$2163.40	16.76	$ .223	$ 2.318	$ .000	$ .020	117.72	11.35
TELLER, CRIPPLE CREEK-VIC.										
$ 13.016	261.5	264.6	$1805.40	29.82	$ .090	$ .388	$ .009	$ .000	49.19	11.35
TELLER, WOODLAND PARK										
$ 24.708	1305.4	1305.4	$1404.62	40.13	$ .842	$ .992	$ .000	$ .000	18.93	16.07
WASHINGTON, AKRON										
$ 16.291	495.2	498.8	$1526.88	34.69	$ .196	$ .565	$ .005	$ .000	32.66	11.35
WASHINGTON, ARICKAREE										
$ 13.773	135.4	151.5	$2281.59	22.31	$ .038	$ .307	$ .005	$ .000	90.92	11.35
WASHINGTON, OTIS										
$ 6.577	168.9	189.0	$1687.58	36.57	$ .078	$ .241	$ .004	$ .000	34.80	11.35
WASHINGTON, LONE STAR										
$ 2.974	52.4	52.4	$3455.88	50.71	$ .030	$ .151	$ .001	$ .000	56.80	11.35
WASHINGTON, WOODLIN										
$ 14.516	129.3	140.4	$2560.51	22.31	$ .036	$ .324	$ .002	$ .000	103.42	11.35
WELD, GILCREST										
$ 57.585	1638.7	1644.2	$1387.48	29.92	$ .558	$ 1.723	$ .027	$ .000	35.02	11.35
WELD, EATON										
$ 20.559	1092.3	1104.0	$1393.47	39.81	$ .720	$ .819	$ .048	$ .000	18.62	16.38
WELD, KEENESBURG										
$ 47.560	1320.9	1366.8	$1301.63	28.21	$ .438	$ 1.341	$ .026	$ .000	34.80	11.35

Table II

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD, WINDSOR	$ 92.150	1227.8	1227.8	$1814.55	21.00	$ .293	$ 1.935	$ .006	$ .017	75.05	11.35
WELD, JOHNSTOWN	$ 15.414	1083.1	1097.9	$1497.33	42.78	$ .984	$ .659	$ .018	$ .000	14.04	20.96
WELD, GREELEY	$ 187.785	9401.6	9528.2	$1497.20	42.78	$ 6.233	$ 8.033	$ .130	$ .000	19.71	15.29
WELD, PLATTE VALLEY	$ 15.314	873.0	889.2	$1649.21	47.12	$ .745	$ .722	$ .026	$ .000	17.22	17.78
WELD, FORT LUPTON	$ 76.201	1642.9	1642.9	$1511.17	26.18	$ .488	$ 1.995	$ .039	$ .000	46.38	11.35
WELD, AULT-HIGHLAND	$ 16.918	822.1	853.9	$1603.22	45.81	$ .594	$ .775	$ .023	$ .000	19.81	15.19
WELD, BRIGGSDALE	$ 3.010	85.5	87.7	$2100.19	45.99	$ .046	$ .138	$ .002	$ .000	34.32	11.35
WELD, PRAIRIE	$ 5.863	100.5	114.8	$2001.48	32.06	$ .042	$ .188	$ .005	$ .000	51.07	11.35
WELD, GROVER	$ 3.762	125.1	131.4	$1911.16	47.81	$ .071	$ .180	$ .005	$ .000	28.63	11.35
YUMA, WEST YUMA	$ 32.910	1081.4	1081.4	$1781.28	42.63	$ .523	$ 1.403	$ .011	$ .000	30.43	11.35
YUMA, EAST YUMA	$ 27.721	864.4	864.7	$1470.57	33.88	$ .332	$ .939	$ .008	$ .000	32.06	11.35

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
STATE TOTALS	$11177.654	523447.3	531357.8	$1659.70	42.87	$402.665	$479.229	$ 8.597	$ 2.175	21.04	15.37

Table III

PROPOSED School Finance Act -- 1979

Assumptions: Guarantee - $44.25; Minimum = $11.35;
Minimum ARB = $1,400; ARB Increase = $130.

AV	ADAE	AF	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
ADAMS, MAPLETON										
$ 100.496	5191.2	5388.5	$1713.43	38.72	$ 5.341	$ 3.891	$ .028	$ .000	18.65	25.60
ADAMS, NORTHGLENN										
$ 185.307	18588.5	18588.5	$1592.74	35.99	$ 22.937	$ 6.670	$ .000	$ .140	9.97	34.28
ADAMS, COMMERCE CITY										
$ 88.741	5634.1	5872.8	$1698.59	38.39	$ 6.569	$ 3.406	$ .201	$ .000	15.11	29.14
ADAMS, BRIGHTON										
$ 74.779	3865.0	3911.8	$1729.45	39.08	$ 3.843	$ 2.923	$ .019	$ .000	19.12	25.13
ADAMS, BENNETT										
$ 11.854	454.3	454.3	$1647.80	37.24	$ .307	$ .441	$ .009	$ .000	26.09	18.16
ADAMS, STRASBURG										
$ 20.313	387.6	397.1	$1732.82	27.72	$ .125	$ .563	$ .006	$ .000	51.16	11.35
ADAMS, WESTMINSTER										
$ 151.891	13393.5	13935.8	$1625.72	36.74	$ 17.075	$ 5.580	$ .035	$ .000	10.90	33.35
ALAMOSA, ALAMOSA										
$ 39.867	2198.4	2219.2	$1477.50	33.39	$ 1.948	$ 1.331	$ .063	$ .000	17.96	26.29
ALAMOSA, SANGRE DECRISTO										
$ 5.736	251.8	258.7	$1448.67	32.74	$ .187	$ .188	$ .010	$ .000	22.17	22.08
ARAPAHOE, ENGLEWOOD										
$ 109.656	3875.3	4030.8	$1850.85	41.83	$ 2.874	$ 4.587	$ .078	$ .000	27.20	17.05
ARAPAHOE, SHERIDAN										
$ 27.224	1650.6	1738.9	$1756.73	39.70	$ 1.974	$ 1.081	$ .015	$ .000	15.66	28.59
ARAPAHOE, CHERRY CREEK										
$ 383.612	18292.6	18292.6	$1949.60	44.06	$ 18.762	$ 16.901	$ .000	$ .966	20.97	23.28
ARAPAHOE, LITTLETON										
$ 255.644	16563.7	16699.6	$1602.34	36.21	$ 17.501	$ 9.257	$ .000	$ .000	15.31	28.94
ARAPAHOE, DEER TRAIL										
$ 21.064	117.7	133.2	$2641.65	15.58	$ .024	$ .328	$ .003	$ .000	158.19	11.35
ARAPAHOE, AURORA										
$ 280.059	20018.5	20018.5	$1758.44	39.74	$ 24.072	$ 11.129	$ .000	$ .000	13.99	30.26
ARAPAHOE, BYERS										
$ 10.923	331.9	339.8	$1735.83	39.23	$ .161	$ .428	$ .005	$ .000	32.14	12.11
ARCHULETA, ARCHULETA										
$ 25.471	911.5	911.5	$1400.00	31.64	$ .470	$ .806	$ .008	$ .009	27.94	16.31

Table III

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BACA, WALSH										
$ 11.844	388.9	423.2	$1531.79	34.62	$ .238	$ .410	$ .010	$ .000	27.99	16.26
BACA, PRITCHETT										
$ 4.129	88.5	98.1	$1932.44	36.17	$ .040	$ .149	$ .003	$ .000	42.07	11.35
BACA, SPRINGFIELD										
$ 10.919	521.1	521.1	$1519.31	34.33	$ .417	$ .375	$ .008	$ .000	20.96	23.29
BACA, VILAS										
$ 3.961	98.5	98.5	$2277.15	44.17	$ .049	$ .175	$ .001	$ .003	40.21	11.35
BACA, CAMPO										
$ 2.978	130.7	134.0	$1509.32	34.11	$ .101	$ .102	$ .003	$ .000	22.22	22.03
BENT, LAS ANIMAS										
$ 12.474	958.1	986.0	$1470.79	33.24	$ 1.036	$ .415	$ .046	$ .000	12.65	31.60
BENT, MCCLAVE										
$ 7.539	201.8	204.0	$1735.14	35.92	$ .083	$ .271	$ .005	$ .000	36.95	11.35
BOULDER, ST. VRAIN VALLEY										
$ 202.665	14102.9	14102.9	$1560.27	35.26	$ 14.858	$ 7.146	$ .000	$ .000	14.37	29.88
BOULDER, BOULDER VALLEY										
$ 469.492	21300.5	21524.3	$1769.12	39.98	$ 19.309	$ 18.770	$ .000	$ .000	21.81	22.44
CHAFFEE, BUENA VISTA										
$ 21.043	1073.3	1109.9	$1400.00	31.64	$ .888	$ .666	$ .002	$ .000	18.96	25.29
CHAFFEE, SALIDA										
$ 26.000	1370.3	1399.4	$1400.00	31.64	$ 1.137	$ .823	$ .013	$ .000	18.58	25.67
CHEYENNE, KIT CARSON										
$ 8.592	110.0	116.6	$3050.61	35.87	$ .047	$ .308	$ .005	$ .000	73.69	11.35
CHEYENNE, CHEYENNE WELLS										
$ 13.565	250.0	266.0	$1819.30	29.18	$ .088	$ .396	$ .005	$ .000	51.00	11.35
CHEYENNE, ARAPAHOE										
$ 4.570	69.2	69.9	$2953.65	38.49	$ .031	$ .176	$ .002	$ .000	65.39	11.35
CLEAR CREEK, CLEAR CREEK										
$ 55.561	1176.2	1176.2	$1766.29	30.15	$ .402	$ 1.675	$ .000	$ .000	47.24	11.35
CONEJOS, NORTH CONEJOS										
$ 7.722	1168.5	1188.3	$1400.00	31.64	$ 1.419	$ .244	$ .058	$ .000	6.50	37.75
CONEJOS, SANFORD										
$ 2.700	328.3	330.4	$1400.00	31.64	$ .377	$ .085	$ .016	$ .000	8.17	36.08

Table III

AV	ADAF	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
CONEJOS, SOUTH CONEJOS										
$ 4.963	731.1	754.4	$1400.00	31.64	$ .899	$ .157	$ .077	$ .000	6.58	37.67
COSTILLA, CENTENNIAL										
$ 11.858	631.3	631.3	$1400.00	31.64	$ .509	$ .375	$ .043	$ .000	18.78	25.47
COSTILLA, SIERRA GRANDE										
$ 14.476	292.9	292.9	$1679.37	27.63	$ .092	$ .400	$ .010	$ .002	49.42	11.35
CROWLEY, CROWLEY										
$ 11.128	490.9	547.0	$1402.01	31.68	$ .414	$ .353	$ .020	$ .000	20.34	23.91
CUSTER, CONSOLIDATED 1										
$ 11.968	248.4	248.4	$1624.01	27.28	$ .077	$ .327	$ .002	$ .007	48.18	11.35
DELTA, DELTA										
$ 50.960	3947.4	3962.3	$1400.00	31.64	$ 3.935	$ 1.612	$ .097	$ .000	12.86	31.39
DENVER, DENVER										
$ 2083.894	63135.3	65464.6	$2098.38	47.42	$ 38.549	$ 98.820	$ 3.412	$ .000	31.83	12.42
DOLORES, DOLORES										
$ 8.360	396.1	401.1	$1507.16	34.06	$ .320	$ .285	$ .001	$ .000	20.84	23.41
DOUGLAS, DOUGLAS										
$ 99.927	5690.8	5690.8	$1564.79	35.36	$ 5.371	$ 3.534	$ .000	$ .205	17.56	26.69
EAGLE, EAGLE										
$ 108.150	1665.8	1669.2	$2280.28	29.95	$ .567	$ 3.239	$ .008	$ .000	64.79	11.35
ELBERT, ELIZABETH										
$ 9.378	694.4	694.4	$1555.69	35.16	$ .751	$ .330	$ .000	$ .003	13.51	30.74
ELBERT, KIOWA										
$ 4.846	168.9	168.9	$1964.79	44.40	$ .117	$ .215	$ .000	$ .004	28.69	15.56
ELBERT, BIG SANDY										
$ 5.665	243.7	259.7	$1535.24	34.69	$ .202	$ .197	$ .003	$ .000	21.81	22.44
ELBERT, ELBERT										
$ 2.224	148.8	150.0	$1520.18	34.35	$ .152	$ .076	$ .000	$ .000	14.83	29.42
ELBERT, AGATE										
$ 5.248	36.6	41.6	$2916.03	21.20	$ .010	$ .111	$ .001	$ .000	126.22	11.35
EL PASO, CALHAN										
$ 3.921	286.8	288.0	$1514.61	34.23	$ .302	$ .134	$ .003	$ .000	13.62	30.63
EL PASO, HARRISON										
$ 80.481	6403.8	6438.9	$1422.54	32.15	$ 6.572	$ 2.587	$ .009	$ .000	12.50	31.75

Table III

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	CRTH	LS	SS
EL PASO, WIDEFIELD										
$ 51.418	6819.5	6920.7	$1400.00	31.64	$ 8.062	$ 1.627	$ .046	$ .000	7.43	36.82
EL PASO, FOUNTAIN										
$ 14.435	3083.9	3147.4	$1400.00	31.64	$ 3.950	$ .457	$ .013	$ .000	4.59	39.66
EL PASO, COLORADO SPRINGS										
$ 558.030	30989.1	31575.2	$1520.32	34.36	$ 28.832	$ 19.173	$ .271	$ .000	17.67	26.58
EL PASO, CHEYENNE MTN.										
$ 58.848	1763.5	1804.8	$2102.23	47.51	$ .998	$ 2.796	$ .000	$ .000	32.61	11.64
EL PASO, MANITOU SPGS:										
$ 19.996	1057.5	1076.4	$1504.86	34.01	$ .940	$ .680	$ .008	$ .000	18.58	25.67
EL PASO, ACADEMY										
$ 55.027	4416.7	4416.7	$1400.00	31.64	$ 4.442	$ 1.741	$ .000	$ .000	12.46	31.79
EL PASO, ELLICOTT										
$ 4.384	342.5	346.8	$1434.70	32.42	$ .355	$ .142	$ .001	$ .000	12.64	31.61
EL PASO, PEYTON										
$ 3.184	222.8	222.8	$1754.92	39.66	$ .265	$ .126	$ .000	$ .002	14.29	29.96
EL PASO, HANOVER										
$ 4.361	58.2	58.9	$2192.34	25.68	$ .017	$ .112	$ .000	$ .000	74.01	11.35
EL PASO, LEWIS-PALMER										
$ 22.854	1090.9	1090.9	$1581.49	35.74	$ .908	$ .817	$ .000	$ .000	20.95	23.30
EL PASO, FALCON										
$ 13.805	1156.5	1156.5	$1558.22	35.21	$ 1.316	$ .486	$ .000	$ .044	11.94	32.31
EL PASO, EDISON										
$ 1.889	26.2	28.6	$2883.62	37.26	$ .012	$ .070	$ .002	$ .000	66.03	11.35
EL PASO, MIAMI-YODER										
$ 3.561	129.1	138.7	$1779.71	40.22	$ .104	$ .143	$ .000	$ .000	25.68	18.57
FREMONT, CANON CITY										
$ 43.470	3236.7	3262.4	$1413.57	31.95	$ 3.223	$ 1.389	$ .048	$ .000	13.32	30.93
FREMONT, FLORENCE										
$ 26.520	1517.3	1555.8	$1400.00	31.64	$ 1.339	$ .839	$ .039	$ .000	17.05	27.20
FREMONT, COTOPAXI										
$ 7.436	176.0	176.0	$2089.53	38.98	$ .078	$ .290	$ .000	$ .004	42.25	11.35
GARFIELD, ROARING FORK										
$ 71.400	3058.6	3058.6	$1400.00	31.64	$ 2.023	$ 2.259	$ .000	$ .000	23.34	20.91

Table III

AV	ADAF	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
GARFIELD, GARFIELD										
$ 21.525	1489.9	1489.9	$1616.02	36.52	$ 1.622	$ .786	$ .054	$ .000	14.45	29.80
GARFIELD, GRAND VALLEY										
$ 4.642	140.5	151.5	$2212.80	50.01	$ .103	$ .232	$ .001	$ .000	30.63	13.62
GILPIN, GILPIN CO.										
$ 7.747	265.3	265.3	$2617.99	59.16	$ .236	$ .458	$ .000	$ .056	29.20	15.05
GRAND, WEST GRAND										
$ 46.420	415.9	427.1	$1946.97	16.22	$ .079	$ .753	$ .000	$ .000	108.69	11.35
GRAND, EAST GRAND										
$ 46.510	824.7	834.2	$1904.70	28.38	$ .269	$ 1.320	$ .003	$ .000	55.75	11.35
GUNNISON, GUNNISON WATERSHD										
$ 28.352	1259.6	1292.0	$1549.14	35.01	$ 1.009	$ .993	$ .004	$ .000	21.94	22.31
HINSDALE, HINSDALE										
$ 5.489	95.2	95.2	$1426.90	20.69	$ .022	$ .114	$ .000	$ .012	57.63	11.35
HUERFANO, HUERFANO										
$ 15.018	1047.1	1057.7	$1503.99	33.99	$ 1.080	$ .510	$ .075	$ .000	14.20	30.05
HUERFANO, LA VETA										
$ 5.376	172.4	185.9	$1502.14	33.95	$ .097	$ .182	$ .006	$ .000	28.92	15.33
JACKSON, NORTH PARK										
$ 16.858	462.6	462.6	$1544.16	32.31	$ .170	$ .545	$ .000	$ .000	36.44	11.35
JEFFERSON, JEFFERSON										
$ 1486.800	77106.8	77106.8	$1730.37	39.10	$ 75.283	$ 58.140	$ .000	$ .495	19.28	24.97
KIOWA, EADS										
$ 10.977	291.9	305.2	$1695.80	35.84	$ .124	$ .393	$ .000	$ .000	35.97	11.35
KIOWA, PLAINVIEW										
$ 7.961	91.7	99.5	$2224.15	24.35	$ .027	$ .194	$ .001	$ .000	80.01	11.35
KIT CARSON, FLAGLER										
$ 4.788	173.1	181.6	$1712.34	38.70	$ .126	$ .185	$ .006	$ .000	26.37	17.88
KIT CARSON, SEIBERT										
$ 3.113	86.5	94.0	$1926.50	43.33	$ .046	$ .135	$ .003	$ .000	33.11	11.35
KIT CARSON, VONA										
$ 2.548	45.7	49.4	$2394.30	38.05	$ .021	$ .097	$ .002	$ .000	51.57	11.35
KIT CARSON, STRATTON										
$ 6.041	234.3	254.8	$1615.44	36.51	$ .191	$ .221	$ .000	$ .000	23.71	20.54

Table III

AV	ADAE	AF	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
KIT CARSON, BETHUNE										
$ 3.442	124.0	124.0	$1750.98	39.57	$ .081	$ .136	$ .001	$ .000	27.75	16.50
KIT CARSON, BURLINGTON										
$ 21.616	999.0	1016.0	$1457.39	32.94	$ .769	$ .712	$ .010	$ .000	21.28	22.97
LAKE, LAKE CO										
$ 98.943	1878.0	1952.2	$1860.22	29.99	$ .664	$ 2.967	$ .005	$ .000	50.68	11.35
LA PLATA, DURANGO										
$ 74.024	3433.6	3512.0	$1487.69	33.62	$ 2.736	$ 2.489	$ .058	$ .000	21.08	23.17
LA PLATA, BAYFIELD										
$ 11.638	590.6	590.6	$1400.00	31.64	$ .459	$ .368	$ .004	$ .014	19.71	24.54
LA PLATA, IGNACIO										
$ 10.314	984.0	984.0	$1400.00	31.64	$ 1.051	$ .326	$ .403	$ .000	10.48	33.77
LARIMER, POUDRE										
$ 244.860	13500.9	13500.9	$1707.08	38.58	$ 13.601	$ 9.446	$ .018	$ .000	18.14	26.11
LARIMER, THOMPSON										
$ 162.000	9255.7	9255.7	$1430.72	32.33	$ 8.004	$ 5.238	$ .000	$ .043	17.50	26.75
LARIMER, PARK (ESTES PARK)										
$ 44.625	1115.5	1115.5	$1665.71	32.44	$ .411	$ 1.447	$ .000	$ .011	40.00	11.35
LAS ANIMAS, TRINIDAD										
$ 16.075	1883.3	1904.1	$1438.13	32.50	$ 2.216	$ .522	$ .138	$ .000	8.44	35.81
LAS ANIMAS, PRIMERO REORG.										
$ 8.760	207.6	222.3	$1697.41	33.45	$ .084	$ .293	$ .014	$ .000	39.40	11.35
LAS ANIMAS, HOEHNE REORG										
$ 6.110	318.7	340.2	$1439.77	32.54	$ .291	$ .199	$ .012	$ .000	17.96	26.29
LAS ANIMAS, AGUILAR REORG.										
$ 3.492	242.2	242.2	$1400.00	31.64	$ .229	$ .110	$ .013	$ .000	14.42	29.83
LAS ANIMAS, BRANSON REORG.										
$ 2.498	56.3	61.4	$2335.22	44.87	$ .031	$ .112	$ .004	$ .000	40.69	11.35
LAS ANIMAS, KIM REORG.										
$ 4.241	115.8	118.0	$2221.20	46.97	$ .063	$ .199	$ .005	$ .000	35.94	11.35
LINCOLN, HUGO										
$ 6.973	190.7	199.9	$1645.68	35.59	$ .081	$ .248	$ .006	$ .000	34.89	11.35
LINCOLN, LIMON										
$ 10.659	456.3	490.4	$1400.00	31.64	$ .349	$ .337	$ .004	$ .000	21.73	22.52

Table III

AV	ADAF	AF	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LINCOLN, GENOA										
$ 2.961	75.4	76.5	$1780.58	35.57	$ .031	$ .105	$ .002	$ .000	38.71	11.35
LINCOLN, KARVAL										
$ 3.547	88.4	90.9	$1717.64	34.10	$ .035	$ .121	$ .001	$ .000	39.03	11.35
LINCOLN, ARRIBA										
$ 4.142	58.8	76.7	$1984.43	30.36	$ .026	$ .126	$ .002	$ .000	54.01	11.35
LOGAN, VALLEY										
$ 74.011	3394.8	3459.1	$1597.37	36.10	$ 2.854	$ 2.672	$ .769	$ .000	21.40	22.85
LOGAN, FRENCHMAN										
$ 5.362	220.5	230.0	$1675.58	37.87	$ .182	$ .203	$ .007	$ .000	23.31	20.94
LOGAN, BUFFALO										
$ 7.407	267.2	283.9	$1551.58	35.06	$ .181	$ .260	$ .003	$ .000	26.09	18.16
LOGAN, PLATEAU										
$ 7.042	149.8	151.8	$2522.90	43.68	$ .075	$ .308	$ .002	$ .000	46.40	11.35
MESA, DEBEQUE										
$ 6.708	112.4	120.4	$2301.78	34.33	$ .047	$ .230	$ .002	$ .000	55.69	11.35
MESA, PLATEAU VALLEY										
$ 5.928	300.2	300.2	$1400.00	31.64	$ .233	$ .188	$ .002	$ .000	19.75	24.50
MESA, MESA VALLEY										
$ 183.750	13406.3	13406.3	$1463.21	33.07	$ 13.540	$ 6.076	$ .135	$ .000	13.71	30.54
MINERAL, CREEDE CONS.										
$ 8.284	185.8	191.3	$1676.19	30.67	$ .067	$ .254	$ .002	$ .000	43.31	11.35
MOFFAT, MOFFAT										
$ 111.674	2515.3	2515.3	$1453.66	26.08	$ .744	$ 2.912	$ .000	$ .054	44.40	11.35
MONTEZUMA, MONTEZUMA-CORTEZ										
$ 29.562	2714.0	2755.8	$1400.00	31.64	$ 2.923	$ .935	$ .042	$ .000	10.73	33.52
MONTEZUMA, DOLORES										
$ 5.801	485.0	501.7	$1400.00	31.64	$ .519	$ .184	$ .008	$ .000	11.56	32.69
MONTEZUMA, MANCOS										
$ 4.557	430.4	436.7	$1400.00	31.64	$ .467	$ .144	$ .018	$ .000	10.43	33.82
MONTROSE, MONTROSE										
$ 52.143	4183.0	4199.3	$1481.11	33.47	$ 4.474	$ 1.745	$ .069	$ .000	12.42	31.83
MONTROSE, WEST END										
$ 13.180	819.5	832.5	$1544.28	34.90	$ .826	$ .460	$ .004	$ .000	15.83	28.42

Table III

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MORGAN, BRUSH	$ 26.072	1372.2	1407.6	$1440.08	32.54	$ 1.179	$ .848	$ .020	$ .000	18.52	25.73
MORGAN, FORT MORGAN	$ 50.756	2607.7	2726.8	$1633.10	36.91	$ 2.580	$ 1.873	$ .058	$ .000	18.61	25.64
MORGAN, WELDON VALLEY	$ 3.780	160.1	169.7	$1641.15	37.09	$ .138	$ .140	$ .017	$ .000	22.27	21.98
MORGAN, WIGGINS	$ 10.686	446.1	459.7	$1688.59	38.16	$ .368	$ .408	$ .013	$ .000	23.25	21.00
OTERO, EAST OTERO	$ 25.039	2513.9	2607.6	$1415.57	31.99	$ 2.890	$ .801	$ .084	$ .000	9.60	34.65
OTERO, ROCKY FORD	$ 20.189	1454.8	1532.3	$1417.74	32.04	$ 1.526	$ .647	$ .111	$ .000	13.18	31.07
OTERO, MANZANOLA	$ 2.581	265.5	292.4	$1400.00	31.64	$ .328	$ .082	$ .011	$ .000	8.83	35.42
OTERO, FOWLER	$ 8.245	484.0	525.6	$1619.41	36.60	$ .549	$ .302	$ .017	$ .000	15.69	28.56
OTERO, CHERAW	$ 2.520	214.7	230.4	$1505.25	34.02	$ .261	$ .086	$ .000	$ .000	10.94	33.31
OTERO, SWINK	$ 3.829	329.7	336.5	$1568.33	35.44	$ .392	$ .136	$ .007	$ .000	11.38	32.87
OURAY, OURAY	$ 4.782	164.2	176.6	$1657.03	37.45	$ .114	$ .179	$ .001	$ .000	27.08	17.17
OURAY, RIDGWAY	$ 3.059	188.1	188.1	$1544.91	34.91	$ .184	$ .107	$ .000	$ .004	16.26	27.99
PARK, PLATTE CANYON	$ 13.858	693.4	693.4	$1837.92	41.53	$ .699	$ .576	$ .000	$ .034	19.98	24.27
PARK, PARK	$ 31.252	348.8	348.8	$2618.80	25.94	$ .103	$ .811	$ .003	$ .027	89.61	11.35
PHILLIPS, HOLYOKE	$ 18.473	567.5	594.5	$1594.51	36.03	$ .282	$ .666	$ .003	$ .000	31.07	13.18
PHILLIPS, HAXTUN	$ 10.074	352.9	352.9	$1775.20	40.12	$ .222	$ .404	$ .016	$ .000	28.54	15.71
PITKIN, ASPEN	$ 112.511	1056.2	1147.8	$2152.92	19.68	$ .256	$ 2.215	$ .000	$ .000	98.03	11.35

Table III

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
PROWERS, GRANADA										
$ 5.476	334.5	377.3	$1414.86	31.97	$ .359	$ .175	$ .032	$ .000	14.51	29.74
PROWERS, LAMAR										
$ 30.151	2082.8	2128.3	$1400.00	31.64	$ 2.026	$ .954	$ .107	$ .000	14.17	30.08
PROWERS, HOLLY										
$ 7.697	438.9	461.1	$1514.45	34.22	$ .435	$ .263	$ .025	$ .000	16.69	27.56
PROWERS, WILEY										
$ 5.495	235.3	241.1	$1505.83	34.03	$ .176	$ .187	$ .000	$ .000	22.79	21.46
PUEBLO, PUEBLO CITY										
$ 312.299	20429.6	21303.6	$1511.60	34.16	$ 21.534	$ 10.668	$ .624	$ .000	14.66	29.59
PUEBLO, PUEBLO RURAL										
$ 82.282	4705.6	4720.6	$1604.19	36.25	$ 4.590	$ 2.983	$ .056	$ .000	17.43	26.82
RIO BLANCO, MEEKER										
$ 24.223	706.9	706.9	$1864.30	40.87	$ .328	$ .990	$ .000	$ .000	34.27	11.35
RIO BLANCO, RANGELY										
$ 186.864	522.9	534.1	$2143.65	5.93	$ .036	$ 1.109	$ .000	$ .000	349.87	11.35
RIO GRANDE, DEL NORTE										
$ 12.048	766.8	784.4	$1400.00	31.64	$ .717	$ .381	$ .028	$ .000	15.36	28.89
RIO GRANDE, MONTE VISTA										
$ 17.161	1398.1	1430.3	$1400.00	31.64	$ 1.459	$ .543	$ .068	$ .000	12.00	32.25
RIO GRANDE, SARGENT										
$ 10.351	379.2	388.6	$1878.56	42.45	$ .291	$ .439	$ .014	$ .000	26.64	17.61
ROUTT, HAYDEN										
$ 47.579	477.0	477.0	$2038.58	18.35	$ .099	$ .873	$ .000	$ .000	99.74	11.35
ROUTT, STEAMBOAT SPGS.										
$ 56.793	1363.9	1363.9	$1964.39	37.07	$ .574	$ 2.105	$ .000	$ .010	41.64	11.35
ROUTT, SOUTH ROUTT										
$ 20.570	458.3	458.3	$2153.17	38.29	$ .199	$ .788	$ .011	$ .004	44.89	11.35
SAGUACHE, MOUNTAIN VALLEY										
$ 4.207	257.8	264.3	$1436.92	32.47	$ .243	$ .137	$ .025	$ .000	15.92	28.33
SAGUACHE, MOFFAT										
$ 7.680	70.4	73.6	$2623.91	22.69	$ .019	$ .174	$ .006	$ .000	104.30	11.35
SAGUACHE, CENTER										
$ 9.610	649.6	660.5	$1400.00	31.64	$ .621	$ .304	$ .049	$ .000	14.55	29.70

Table III

AV	ADAF	AF	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
SAN JUAN, SILVERTON										
$ 5.419	179.2	179.2	$2304.71	52.08	$ .131	$ .282	$ .000	$ .005	30.24	14.01
SAN MIGUEL, TELLURIDE										
$ 12.828	231.0	231.0	$1887.29	28.21	$ .074	$ .362	$ .000	$ .001	55.54	11.35
SAN MIGUEL, NORWOOD										
$ 4.850	330.5	330.5	$1442.66	32.60	$ .319	$ .158	$ .004	$ .000	14.67	29.58
SAN MIGUEL, EGNAR										
$ 3.377	61.7	62.4	$1678.66	25.64	$ .018	$ .087	$ .000	$ .000	54.12	11.35
SEDGWICK, JULESBURG										
$ 8.680	397.0	404.3	$1702.55	38.48	$ .354	$ .334	$ .007	$ .000	21.47	22.78
SEDGWICK, PLATTE VALLEY										
$ 8.488	277.2	282.9	$1803.17	40.75	$ .164	$ .346	$ .002	$ .000	30.00	14.25
SUMMIT, SUMMIT										
$ 138.263	1174.6	1174.6	$2151.87	16.67	$ .222	$ 2.305	$ .000	$ .020	117.72	11.35
TELLER, CRIPPLE CREEK-VIC.										
$ 13.016	261.5	264.6	$1817.29	30.02	$ .090	$ .391	$ .009	$ .000	49.19	11.35
TELLER, WOODLAND PARK										
$ 24.708	1305.4	1305.4	$1442.73	32.60	$ 1.078	$ .806	$ .000	$ .000	18.93	25.32
WASHINGTON, AKRON										
$ 16.291	495.2	498.8	$1556.99	35.19	$ .203	$ .573	$ .005	$ .000	32.66	11.59
WASHINGTON, ARICKAREE										
$ 13.773	135.4	151.5	$2262.33	22.12	$ .038	$ .305	$ .005	$ .000	90.92	11.35
WASHINGTON, OTIS										
$ 6.577	168.9	189.0	$1707.18	36.99	$ .079	$ .243	$ .004	$ .000	34.80	11.35
WASHINGTON, LONE STAR										
$ 2.974	52.4	52.4	$3359.79	49.30	$ .029	$ .147	$ .001	$ .000	56.80	11.35
WASHINGTON, WOODLIN										
$ 14.516	129.3	140.4	$2523.00	21.98	$ .035	$ .319	$ .002	$ .000	103.42	11.35
WELD, GILCREST										
$ 57.585	1638.7	1644.2	$1426.71	30.77	$ .574	$ 1.772	$ .027	$ .000	35.02	11.35
WELD, EATON										
$ 20.559	1092.3	1104.0	$1432.31	32.37	$ .916	$ .665	$ .048	$ .000	18.62	25.63
WELD, KEENESBURG										
$ 47.560	1320.9	1366.8	$1400.00	30.34	$ .471	$ 1.443	$ .026	$ .000	34.80	11.35

Table III

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD, WINDSOR	$ 92.150	1227.8	1227.8	$1825.84	21.13	$ .294	$ 1.947	$ .006	$ .017	75.05	11.35
WELD, JOHNSTOWN	$ 15.414	1083.1	1097.9	$1529.37	34.56	$ 1.146	$ .533	$ .018	$ .000	14.04	30.21
WELD, GREELEY	$ 187.785	9401.6	9528.2	$1529.25	34.56	$ 8.081	$ 6.490	$ .130	$ .000	19.71	24.54
WELD, PLATTE VALLEY	$ 15.314	873.0	889.2	$1671.32	37.77	$ .908	$ .578	$ .026	$ .000	17.22	27.03
WELD, FORT LUPTON	$ 76.201	1642.9	1642.9	$1542.31	26.72	$ .498	$ 2.036	$ .039	$ .000	46.38	11.35
WELD, AULT-HIGHLAND	$ 16.918	822.1	853.9	$1628.34	36.80	$ .768	$ .623	$ .023	$ .000	19.81	24.44
WELD, BRIGGSDALE	$ 3.010	85.5	87.7	$2092.79	45.83	$ .046	$ .138	$ .002	$ .000	34.32	11.35
WELD, PRAIRIE	$ 5.863	100.5	114.8	$2000.54	32.05	$ .042	$ .188	$ .005	$ .000	51.07	11.35
WELD, GROVER	$ 3.762	125.1	131.4	$1916.13	43.30	$ .089	$ .163	$ .005	$ .000	28.63	15.62
YUMA, WEST YUMA	$ 32.910	1081.4	1081.4	$1794.75	40.56	$ .606	$ 1.335	$ .011	$ .000	30.43	13.82
YUMA, EAST YUMA	$ 27.721	864.4	864.7	$1504.36	34.00	$ .358	$ .942	$ .008	$ .000	32.06	12.19

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
STATE TOTALS	$11177.654	523447.3	531357.8	$1687.08	37.02	$482.654	$413.791	$ 8.507	$ 2.193	21.04	20.86

Table IV

PROPOSED School Finance Act -- 1980

Assumptions: Guarantee = $48.16; Minimum = $11.35;
Minimum ARB = $1,600; ARB Increase = $140.

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ADAMS, MAPLETON										
$ 103.510	5066.3	5192.3	$1853.43	38.48	$ 5.640	$ 3.984	$ .030	$ .000	19.94	28.22
ADAMS, NORTHGLENN										
$ 190.866	19176.1	19176.1	$1732.74	35.98	$ 26.360	$ 6.867	$ .000	$ .165	9.95	38.21
ADAMS, COMMERCE CITY										
$ 91.404	5412.6	5637.1	$1838.59	38.18	$ 6.875	$ 3.489	$ .205	$ .000	16.21	31.95
ADAMS, BRIGHTON										
$ 77.022	3818.8	3865.2	$1869.45	38.82	$ 4.236	$ 2.990	$ .020	$ .000	19.93	28.23
ADAMS, BENNETT										
$ 12.209	460.5	460.5	$1787.80	37.12	$ .370	$ .453	$ .009	$ .000	26.51	21.65
ADAMS, STRASBURG										
$ 20.922	385.0	387.6	$1872.82	28.67	$ .126	$ .600	$ .006	$ .000	53.98	11.35
ADAMS, WESTMINSTER										
$ 156.447	12917.6	13399.4	$1765.72	36.66	$ 17.924	$ 5.736	$ .044	$ .000	11.68	36.48
ALAMOSA, ALAMOSA										
$ 41.063	2188.9	2198.4	$1617.50	33.59	$ 2.177	$ 1.379	$ .063	$ .000	18.68	29.48
ALAMOSA, SANGRE DECRISTO										
$ 5.937	248.1	251.8	$1600.00	33.22	$ .206	$ .197	$ .010	$ .000	23.58	24.58
ARAPAHOE, ENGLEWOOD										
$ 113.494	3740.1	3877.0	$1990.85	41.34	$ 3.027	$ 4.692	$ .080	$ .000	29.27	18.89
ARAPAHOE, SHERIDAN										
$ 28.177	1587.2	1651.4	$1896.73	39.38	$ 2.023	$ 1.110	$ .016	$ .000	17.06	31.10
ARAPAHOE, CHERRY CREEK										
$ 402.793	20032.6	20032.6	$2089.60	43.39	$ 24.383	$ 17.477	$ .000	$ 1.162	20.11	28.05
ARAPAHOE, LITTLETON										
$ 268.426	16491.7	16563.8	$1742.34	36.18	$ 19.149	$ 9.711	$ .000	$ .000	16.21	31.95
ARAPAHOE, DEER TRAIL										
$ 22.012	106.8	118.0	$2781.65	14.06	$ .019	$ .309	$ .003	$ .000	186.49	11.35
ARAPAHOE, AURORA										
$ 294.062	20321.9	20321.9	$1898.44	39.42	$ 26.988	$ 11.592	$ .000	$ .000	14.47	33.69
ARAPAHOE, BYERS										
$ 11.414	324.6	332.0	$1875.83	38.95	$ .178	$ .445	$ .005	$ .000	34.38	13.78
ARCHULETA, ARCHULETA										
$ 26.618	955.2	955.2	$1600.00	33.22	$ .644	$ .884	$ .007	$ .010	27.87	20.29

Table IV

AV	ADAE	AF	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BACA, WALSH										
$ 12,377	371.7	389.1	$1671.79	34.71	$ .221	$ .430	$ .010	$ .000	31.81	16.35
BACA, PRITCHETT										
$ 4.314	83.7	88.6	$2072.44	34.51	$ .035	$ .149	$ .003	$ .000	48.70	11.35
BACA, SPRINGFIELD										
$ 11.411	525.6	525.6	$1659.31	34.45	$ .479	$ .393	$ .008	$ .000	21.71	26.45
BACA, VILAS										
$ 4.139	104.7	104.7	$2417.15	47.51	$ .056	$ .197	$ .001	$ .003	39.53	11.35
BACA, CAMPO										
$ 3.112	127.6	130.8	$1649.32	34.25	$ .109	$ .107	$ .003	$ .000	23.80	24.36
BENT, LAS ANIMAS										
$ 13.035	937.6	958.3	$1610.79	33.45	$ 1.108	$ .436	$ .047	$ .000	13.60	34.56
BENT, MCCLAVE										
$ 7.878	199.7	201.8	$1875.14	37.22	$ .085	$ .293	$ .005	$ .000	39.03	11.35
BOULDER, ST. VRAIN VALLEY										
$ 213.812	14418.3	14418.3	$1700.27	35.30	$ 16.966	$ 7.549	$ .000	$ .000	14.83	33.33
BOULDER, BOULDER VALLEY										
$ 497.661	21158.6	21300.9	$1909.12	39.64	$ 20.938	$ 19.728	$ .000	$ .000	23.36	24.80
CHAFFEE, BUENA VISTA										
$ 21.885	1051.9	1073.4	$1600.00	33.22	$ .990	$ .727	$ .002	$ .000	20.39	27.77
CHAFFEE, SALIDA										
$ 27.040	1349.9	1370.4	$1600.00	33.22	$ 1.294	$ .898	$ .013	$ .000	19.73	28.43
CHEYENNE, KIT CARSON										
$ 8.936	103.8	110.1	$3190.61	34.50	$ .043	$ .308	$ .005	$ .000	81.14	11.35
CHEYENNE, CHEYENNE WELLS										
$ 14.108	237.4	250.2	$1959.30	28.93	$ .082	$ .408	$ .006	$ .000	56.38	11.35
CHEYENNE, ARAPAHOE										
$ 4.752	68.7	69.2	$3093.65	38.68	$ .030	$ .184	$ .002	$ .000	68.63	11.35
CLEAR CREEK, CLEAR CREEK										
$ 58.339	1198.3	1198.3	$1906.29	31.75	$ .432	$ 1.852	$ .000	$ .000	48.69	11.35
CONEJOS, NORTH CONEJOS										
$ 8.031	1153.0	1168.5	$1600.00	33.22	$ 1.603	$ .267	$ .059	$ .000	6.87	41.29
CONEJOS, SANFORD										
$ 2.808	333.2	333.2	$1600.00	33.22	$ .440	$ .093	$ .016	$ .000	8.43	39.73

Table IV

AV	ADAF	AE	ARR	MILL	SE	PT	PVRTY	GRTH	LS	SS
CONEJOS, SOUTH CONEJOS										
$ 5.162	712.7	731.3	$1600.00	33.22	$ .999	$ .171	$ .077	$ .000	7.06	41.10
COSTILLA, CENTENNIAL										
$ 12.332	645.2	645.2	$1600.00	33.22	$ .623	$ .410	$ .043	$ .000	19.11	29.05
COSTILLA, SIERRA GRANDE										
$ 15.055	305.0	305.0	$1819.37	29.97	$ .104	$ .451	$ .010	$ .002	49.36	11.35
CROWLEY, CROWLEY										
$ 11.574	459.4	500.1	$1600.00	33.22	$ .416	$ .385	$ .021	$ .000	23.14	25.02
CUSTER, CONSOLIDATED 1										
$ 12.447	267.3	267.3	$1764.01	30.46	$ .092	$ .379	$ .001	$ .008	46.57	11.35
DELTA, DELTA										
$ 52.998	3976.8	3976.8	$1600.00	33.22	$ 4.602	$ 1.761	$ .097	$ .000	13.33	34.83
DENVER, DENVER										
$ 2146.411	60892.7	63162.8	$2238.38	46.48	$ 41.622	$ 99.761	$ 3.454	$ .000	33.98	14.18
DOLORES, DOLORES										
$ 8.610	391.1	396.1	$1647.16	34.20	$ .358	$ .294	$ .001	$ .000	21.74	26.42
DOUGLAS, DOUGLAS										
$ 102.925	6219.4	6219.4	$1704.79	35.40	$ 6.959	$ 3.643	$ .000	$ .244	16.55	31.61
EAGLE, EAGLE										
$ 111.394	1667.6	1667.6	$2420.28	30.97	$ .586	$ 3.450	$ .007	$ .000	66.80	11.35
ELBERT, ELIZABETH										
$ 9.659	720.2	720.2	$1695.69	35.21	$ .881	$ .340	$ .000	$ .003	13.41	34.75
ELBERT, KIOWA										
$ 4.991	178.7	178.7	$2104.79	43.70	$ .158	$ .218	$ .000	$ .004	27.93	20.23
ELBERT, BIG SANDY										
$ 5.835	231.8	243.9	$1675.24	34.78	$ .206	$ .203	$ .003	$ .000	23.92	24.24
ELBERT, ELBERT										
$ 2.291	150.7	150.7	$1660.18	34.47	$ .171	$ .079	$ .000	$ .000	15.20	32.96
ELBERT, AGATE										
$ 5.405	32.7	36.8	$3056.03	19.31	$ .008	$ .104	$ .001	$ .000	146.93	11.35
EL PASO, CALHAN										
$ 4.039	285.6	286.8	$1654.61	34.36	$ .336	$ .139	$ .003	$ .000	14.08	34.08
EL PASO, HARRISON										
$ 82.896	6368.8	6403.8	$1600.00	33.22	$ 7.492	$ 2.754	$ .010	$ .000	12.94	35.22

Table IV

AV	ADAE	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
EL PASO, WIDEFIELD										
$ 52.961	6719.7	6820.0	$1600.00	33.22	$ 9.152	$ 1.759	$ .048	$ .000	7.77	40.39
EL PASO, FOUNTAIN										
$ 14.868	3021.8	3084.4	$1600.00	33.22	$ 4.441	$ .494	$ .014	$ .000	4.82	43.34
EL PASO, COLORADO SPRINGS										
$ 577.561	30413.8	30992.7	$1660.32	34.48	$ 31.546	$ 19.911	$ .281	$ .000	18.64	29.52
EL PASO, CHEYENNE MTN.										
$ 69.907	1723.1	1763.8	$2242.23	46.56	$ 1.119	$ 2.836	$ .000	$ .000	34.53	13.63
EL PASO, MANITOU SPGS.										
$ 20.596	1038.9	1057.6	$1644.86	34.15	$ 1.036	$ .703	$ .009	$ .000	19.47	28.69
EL PASO, ACADEMY										
$ 56.678	4443.6	4443.6	$1600.00	33.22	$ 5.227	$ 1.883	$ .000	$ .000	12.76	35.40
EL PASO, ELLICOTT										
$ 4.515	338.3	342.5	$1600.00	33.22	$ .398	$ .150	$ .001	$ .000	13.18	34.98
EL PASO, PEYTON										
$ 3.279	231.8	231.8	$1894.92	39.35	$ .310	$ .129	$ .000	$ .002	14.15	34.01
EL PASO, HANOVER										
$ 4.492	58.2	58.2	$2332.34	26.36	$ .017	$ .118	$ .000	$ .000	77.13	11.35
EL PASO, LEWIS-PALMER										
$ 23.654	1109.3	1109.3	$1721.49	35.75	$ 1.064	$ .846	$ .000	$ .000	21.32	26.84
EL PASO, FALCON										
$ 14.288	1269.5	1269.5	$1698.22	35.26	$ 1.652	$ .504	$ .000	$ .053	11.26	36.90
EL PASO, EDISON										
$ 1.945	23.9	26.2	$3023.62	35.35	$ .011	$ .069	$ .002	$ .000	74.18	11.35
EL PASO, MIAMI-YODER										
$ 3.668	124.3	129.2	$1919.71	39.86	$ .102	$ .146	$ .000	$ .000	28.40	19.76
FREMONT, CANON CITY										
$ 44.991	3211.2	3236.8	$1600.00	33.22	$ 3.684	$ 1.495	$ .048	$ .000	13.90	34.26
FREMONT, FLORENCE										
$ 27.581	1493.0	1517.5	$1600.00	33.22	$ 1.512	$ .916	$ .040	$ .000	18.18	29.98
FREMONT, COTOPAXI										
$ 7.733	185.9	185.9	$2229.53	42.11	$ .089	$ .326	$ .000	$ .004	41.59	11.35
GARFIELD, ROARING FORK										
$ 74.970	3097.1	3097.1	$1600.00	33.22	$ 2.465	$ 2.491	$ .000	$ .000	24.21	23.95

Table IV

AV	ADAE	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
GARFIELD, GARFIELD										
$ 22.601	1513.2	1513.2	$1756.02	36.46	$ 1.833	$ .824	$ .054	$ .000	14.94	33.22
GARFIELD, GRAND VALLEY										
$ 4.897	131.2	140.7	$2352.80	48.85	$ .092	$ .239	$ .001	$ .000	34.80	13.36
GILPIN, GILPIN CO.										
$ 8.134	342.1	342.1	$2757.99	57.27	$ .478	$ .466	$ .000	$ .076	23.78	24.38
GRAND, WEST GRAND										
$ 48.973	408.2	416.0	$2086.97	16.17	$ .076	$ .792	$ .000	$ .000	117.73	11.35
GRAND, EAST GRAND										
$ 49.068	815.3	824.7	$2044.70	28.86	$ .270	$ 1.416	$ .003	$ .000	59.50	11.35
GUNNISON, GUNNISON WATERSHD										
$ 28.919	1228.1	1259.9	$1689.14	35.07	$ 1.114	$ 1.014	$ .005	$ .000	22.95	25.21
HINSDALE, HINSDALE										
$ 5.598	124.8	124.8	$1600.00	28.46	$ .040	$ .159	$ .000	$ .017	44.87	11.35
HUERFANO, HUERFANO										
$ 15.318	1043.5	1047.1	$1643.99	34.14	$ 1.199	$ .523	$ .075	$ .000	14.63	33.53
HUERFANO, LA VETA										
$ 5.483	159.8	172.7	$1642.14	34.10	$ .097	$ .187	$ .006	$ .000	31.75	16.41
JACKSON, NORTH PARK										
$ 17.195	475.5	475.5	$1684.16	34.97	$ .199	$ .601	$ .000	$ .000	36.17	11.99
JEFFERSON, JEFFERSON										
$ 1561.140	78186.4	78186.4	$1870.37	38.84	$ 85.608	$ 60.629	$ .000	$ .546	19.97	28.19
KIOWA, EADS										
$ 11.416	279.1	292.1	$1835.80	36.40	$ .121	$ .416	$ .000	$ .000	39.09	11.35
KIOWA, PLAINVIEW										
$ 8.279	84.5	91.9	$2364.15	23.31	$ .024	$ .193	$ .001	$ .000	90.07	11.35
KIT CARSON, FLAGLER										
$ 4.980	165.1	173.3	$1852.34	38.46	$ .129	$ .192	$ .006	$ .000	28.74	19.42
KIT CARSON, SEIBERT										
$ 3.237	79.6	86.7	$2066.50	42.44	$ .042	$ .137	$ .003	$ .000	37.34	11.35
KIT CARSON, VONA										
$ 2.650	42.7	45.8	$2534.30	36.62	$ .019	$ .097	$ .002	$ .000	57.85	11.35
KIT CARSON, STRATTON										
$ 6.283	220.9	234.5	$1755.44	36.45	$ .183	$ .229	$ .000	$ .000	26.79	21.37

Table IV

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
KIT CARSON, BETHUNE										
$ 3.579	124.4	124.4	$1890.98	39.26	$ .095	$ .141	$ .001	$ .000	28.76	19.40
KIT CARSON, BURLINGTON										
$ 29.589	996.0	999.0	$1600.00	33.22	$ .848	$ .750	$ .010	$ .000	22.61	25.55
LAKE, LAKE CO										
$ 103.890	1818.1	1878.6	$2000.22	30.01	$ .640	$ 3.118	$ .006	$ .000	55.30	11.35
LA PLATA, DURANGO										
$ 76.985	3356.9	3434.2	$1627.69	33.80	$ 2.988	$ 2.602	$ .060	$ .000	22.42	25.74
LA PLATA, BAYFIELD										
$ 12.104	634.2	634.2	$1600.00	33.22	$ .613	$ .402	$ .003	$ .017	19.08	29.08
LA PLATA, IGNACIO										
$ 10.727	996.7	996.7	$1600.00	33.22	$ 1.238	$ .356	$ .402	$ .000	10.76	37.40
LARIMER, POUDRE										
$ 259.552	13547.9	13547.9	$1847.08	38.35	$ 15.069	$ 9.955	$ .017	$ .000	19.16	29.00
LARIMER, THOMPSON										
$ 174.960	9610.5	9610.5	$1600.00	33.22	$ 9.564	$ 5.813	$ .000	$ .049	18.21	29.95
LARIMER, PARK (ESTES PARK)										
$ 46.856	1165.5	1165.5	$1805.71	35.03	$ .463	$ 1.641	$ .000	$ .012	40.20	11.35
LAS ANIMAS, TRINIDAD										
$ 16.718	1862.8	1883.4	$1600.00	33.22	$ 2.458	$ .555	$ .138	$ .000	8.88	39.28
LAS ANIMAS, PRIMERO REORG.										
$ 9.110	196.1	207.9	$1837.41	33.30	$ .079	$ .303	$ .014	$ .000	43.82	11.35
LAS ANIMAS, HOEHNE REORG										
$ 6.354	309.9	318.7	$1600.00	33.22	$ .299	$ .211	$ .012	$ .000	19.94	28.22
LAS ANIMAS, AGUILAR REORG.										
$ 3.632	243.0	243.0	$1600.00	33.22	$ .268	$ .121	$ .013	$ .000	14.94	33.22
LAS ANIMAS, BRANSON REORG.										
$ 2.598	51.6	56.4	$2475.22	43.13	$ .028	$ .112	$ .004	$ .000	46.04	11.35
LAS ANIMAS, KIM REORG.										
$ 4.411	113.6	115.8	$2361.20	47.75	$ .063	$ .211	$ .005	$ .000	38.09	11.35
LINCOLN, HUGO										
$ 7.252	183.7	190.8	$1785.68	36.18	$ .078	$ .262	$ .006	$ .000	38.00	11.35
LINCOLN, LIMON										
$ 11.139	425.8	457.0	$1600.00	33.22	$ .361	$ .370	$ .004	$ .000	24.37	23.79

Table IV

AV	ADAS	AE	ARB	MILL	SE	PT	PVRTY	ORTH	LS	SS
LINCOLN, GENOA										
$ 3.094	75.3	75.4	$1920.58	36.68	$ .031	$ .113	$ .002	$ .000	41.01	11.35
LINCOLN, KARVAL										
$ 3.707	86.1	88.5	$1857.64	34.88	$ .035	$ .129	$ .002	$ .000	41.90	11.35
LINCOLN, ARRIBA										
$ 4.300	50.6	59.3	$2124.43	25.07	$ .017	$ .109	$ .003	$ .000	73.40	11.35
LOGAN, VALLEY										
$ 76.972	3362.0	3394.9	$1737.37	36.07	$ 3.121	$ 2.777	$ .770	$ .000	22.67	25.49
LOGAN, FRENCHMAN										
$ 5.576	211.4	220.6	$1815.58	37.70	$ .190	$ .210	$ .007	$ .000	25.27	22.89
LOGAN, BUFFALO										
$ 7.704	256.2	267.3	$1691.58	35.12	$ .182	$ .271	$ .003	$ .000	28.82	19.34
LOGAN, PLATEAU										
$ 7.324	149.3	149.8	$2662.90	44.20	$ .075	$ .324	$ .002	$ .000	48.90	11.35
MESA, DEBEQUE										
$ 6.976	108.2	112.5	$2441.78	33.28	$ .043	$ .232	$ .002	$ .000	62.01	11.35
MESA, PLATEAU VALLEY										
$ 6.165	309.0	309.0	$1600.00	33.22	$ .290	$ .205	$ .002	$ .000	19.96	28.20
MESA, MESA VALLEY										
$ 192.937	13723.5	13723.5	$1603.21	33.29	$ 15.579	$ 6.423	$ .129	$ .000	14.06	34.10
MINERAL, CREEDE CONS.										
$ 8.615	184.9	185.8	$1816.19	31.46	$ .066	$ .271	$ .002	$ .000	46.37	11.35
MOFFAT, MOFFAT										
$ 116.141	2690.5	2690.5	$1600.00	29.35	$ .896	$ 3.409	$ .000	$ .064	43.17	11.35
MONTEZUMA, MONTEZUMA-CORTEZ										
$ 31.040	2672.9	2714.3	$1600.00	33.22	$ 3.312	$ 1.031	$ .043	$ .000	11.44	36.72
MONTEZUMA, DOLORES										
$ 6.091	468.9	485.2	$1600.00	33.22	$ .574	$ .202	$ .008	$ .000	12.55	35.61
MONTEZUMA, MANCOS										
$ 4.785	434.3	434.3	$1600.00	33.22	$ .536	$ .159	$ .018	$ .000	11.02	37.14
MONTROSE, MONTROSE										
$ 55.272	4166.9	4183.1	$1621.11	33.66	$ 4.921	$ 1.860	$ .069	$ .000	13.21	34.95
MONTROSE, WEST END										
$ 13.570	822.1	822.1	$1684.28	34.97	$ .896	$ .489	$ .004	$ .000	16.99	31.17

Table IV

AV	ADAF	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
MORGAN, BRUSH										
$ 27.636	1344.6	1372.4	$1600.00	33.22	$ 1.278	$ .918	$ .021	$ .000	20.14	28.02
MORGAN, FORT MORGAN										
$ 52.787	2518.7	2608.8	$1773.10	36.82	$ 2.682	$ 1.943	$ .060	$ .000	20.23	27.93
MORGAN, WELDON VALLEY										
$ 3.931	152.1	160.3	$1781.15	36.98	$ .140	$ .145	$ .017	$ .000	24.52	23.64
MORGAN, WIGGINS										
$ 11.114	432.9	446.3	$1828.59	37.97	$ .394	$ .422	$ .013	$ .000	24.90	23.26
OTERO, EAST OTERO										
$ 26.041	2447.2	2514.5	$1600.00	33.22	$ 3.158	$ .865	$ .085	$ .000	10.36	37.80
OTERO, ROCKY FORD										
$ 20.997	1387.3	1455.9	$1600.00	33.22	$ 1.632	$ .698	$ .112	$ .000	14.42	33.74
OTERO, MANZANOLA										
$ 2.684	241.4	266.3	$1600.00	33.22	$ .337	$ .089	$ .012	$ .000	10.08	38.08
OTERO, FOWLER										
$ 8.575	451.4	484.8	$1759.41	36.53	$ .540	$ .313	$ .018	$ .000	17.69	30.47
OTERO, CHERAW										
$ 2.621	205.6	214.8	$1645.25	34.16	$ .264	$ .090	$ .000	$ .000	12.20	35.96
OTERO, SWINK										
$ 3.982	323.1	329.8	$1708.33	35.47	$ .422	$ .141	$ .007	$ .000	12.07	36.09
OURAY, OURAY										
$ 4.973	157.4	164.3	$1797.03	37.31	$ .110	$ .186	$ .001	$ .000	30.27	17.89
OURAY, RIDGWAY										
$ 3.181	200.6	200.6	$1684.91	34.99	$ .227	$ .111	$ .000	$ .005	15.86	32.30
PARK, PLATTE CANYON										
$ 14.412	765.1	765.1	$1977.92	41.07	$ .922	$ .592	$ .000	$ .040	18.84	29.32
PARK, PARK										
$ 32.502	388.3	388.3	$2758.80	29.03	$ .128	$ .943	$ .002	$ .032	83.70	11.35
PHILLIPS, HOLYOKE										
$ 19.212	547.0	567.8	$1734.51	36.02	$ .293	$ .692	$ .004	$ .000	33.83	14.33
PHILLIPS, HAXTUN										
$ 10.477	359.6	359.6	$1915.20	39.77	$ .272	$ .417	$ .016	$ .000	29.14	19.02
PITKIN, ASPEN										
$ 114.761	1006.8	1057.0	$2292.92	19.12	$ .229	$ 2.194	$ .000	$ .000	108.57	11.35

Table IV

AV	ADAE	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
PROWERS, GRANADA										
$ 5.586	308.2	335.3	$1600.00	33.22	$ .351	$ .186	$ .032	$ .000	16.66	31.50
PROWERS, LAMAR										
$ 31.056	2046.7	2083.0	$1600.00	33.22	$ 2.301	$ 1.032	$ .107	$ .000	14.91	33.25
PROWERS, HOLLY										
$ 7.928	419.9	439.2	$1654.45	34.35	$ .454	$ .272	$ .025	$ .000	18.05	30.11
PROWERS, WILEY										
$ 5.660	229.5	235.3	$1645.83	34.17	$ .194	$ .193	$ .000	$ .000	24.06	24.10
PUEBLO, PUEBLO CITY										
$ 324.791	19693.4	20438.8	$1651.60	34.29	$ 22.618	$ 11.138	$ .638	$ .000	15.89	32.27
PUEBLO, PUEBLO RURAL										
$ 85.574	4725.8	4725.8	$1744.19	36.22	$ 5.143	$ 3.099	$ .056	$ .000	18.11	30.05
RIO BLANCO, MEEKER										
$ 25.192	724.5	724.5	$2004.30	41.62	$ .404	$ 1.048	$ .000	$ .000	34.77	13.39
RIO BLANCO, RANGELY										
$ 192.470	511.9	523.0	$2283.65	6.02	$ .036	$ 1.159	$ .001	$ .000	368.03	11.35
RIO GRANDE, DEL NORTE										
$ 12.410	749.5	766.9	$1600.00	33.22	$ .815	$ .412	$ .028	$ .000	16.18	31.98
RIO GRANDE, MONTE VISTA										
$ 17.676	1366.6	1398.3	$1600.00	33.22	$ 1.650	$ .587	$ .069	$ .000	12.64	35.52
RIO GRANDE, SARGENT										
$ 10.662	370.1	379.3	$2018.56	41.91	$ .319	$ .447	$ .014	$ .000	28.11	20.05
ROUTT, HAYDEN										
$ 49.482	491.6	491.6	$2178.58	19.45	$ .109	$ .962	$ .000	$ .000	100.66	11.35
ROUTT, STEAMBOAT SPGS.										
$ 59.065	1417.7	1417.7	$2104.39	39.70	$ .639	$ 2.345	$ .000	$ .011	41.66	11.35
ROUTT, SOUTH ROUTT										
$ 21.393	476.9	476.9	$2293.17	40.80	$ .221	$ .873	$ .010	$ .005	44.86	11.35
SAGUACHE, MOUNTAIN VALLEY										
$ 4.375	251.5	257.9	$1600.00	33.22	$ .267	$ .145	$ .025	$ .000	16.97	31.19
SAGUACHE, MOFFAT										
$ 7.987	67.8	70.4	$2763.91	22.16	$ .018	$ .177	$ .006	$ .000	113.40	11.35
SAGUACHE, CENTER										
$ 9.595	638.9	649.7	$1600.00	33.22	$ .707	$ .332	$ .049	$ .000	15.38	32.78

Table IV

AV	ADAE	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
SAN JUAN, SILVERTON										
$ 5.636	190.1	190.1	$2444.71	50.76	$ .179	$ .286	$ .000	$ .005	29.65	18.51
SAN MIGUEL, TELLURIDE										
$ 13.341	239.4	239.4	$2027.29	30.22	$ .082	$ .403	$ .000	$ .001	55.73	11.35
SAN MIGUEL, NORWOOD										
$ 5.044	340.4	340.4	$1600.00	33.22	$ .377	$ .168	$ .004	$ .000	14.82	33.34
SAN MIGUEL, EGNAR										
$ 3.512	61.0	61.7	$1818.66	26.63	$ .019	$ .094	$ .000	$ .000	56.95	11.35
SEDGWICK, JULESBURG										
$ 9.027	389.9	397.1	$1842.55	38.26	$ .386	$ .345	$ .007	$ .000	22.73	25.43
SEDGWICK, PLATTE VALLEY										
$ 8.828	271.7	277.3	$1943.17	40.35	$ .183	$ .356	$ .002	$ .000	31.84	16.32
SUMMIT, SUMMIT										
$ 145.177	1233.8	1233.8	$2291.87	17.76	$ .249	$ 2.579	$ .000	$ .022	117.67	11.35
TELLER, CRIPPLE CREEK-VIC.										
$ 13.667	258.4	261.5	$1957.29	30.77	$ .091	$ .421	$ .009	$ .000	52.26	11.35
TELLER, WOODLAND PARK										
$ 25.943	1337.1	1337.1	$1600.00	33.22	$ 1.278	$ .862	$ .000	$ .000	19.40	28.76
WASHINGTON, AKRON										
$ 16.943	491.6	495.2	$1696.99	35.24	$ .243	$ .597	$ .005	$ .000	34.21	13.95
WASHINGTON, ARICKAREE										
$ 14.324	122.5	135.9	$2402.33	20.58	$ .032	$ .295	$ .006	$ .000	105.40	11.35
WASHINGTON, OTIS										
$ 6.849	153.6	169.5	$1847.18	35.72	$ .069	$ .244	$ .005	$ .000	40.37	11.35
WASHINGTON, LONE STAR										
$ 3.093	53.7	53.7	$3499.79	50.80	$ .031	$ .157	$ .000	$ .000	57.54	11.35
WASHINGTON, WOODLIN										
$ 15.096	121.6	129.4	$2663.00	20.81	$ .031	$ .314	$ .002	$ .000	116.63	11.35
WELD, GILCREST										
$ 60.465	1633.2	1638.7	$1600.00	33.16	$ .617	$ 2.005	$ .027	$ .000	36.90	11.35
WELD, EATON										
$ 21.382	1080.7	1092.3	$1600.00	33.22	$ 1.037	$ .710	$ .048	$ .000	19.57	28.59
WELD, KEENESBURG										
$ 49.700	1276.5	1321.4	$1600.00	32.68	$ .490	$ 1.624	$ .027	$ .000	37.61	11.35

Table IV

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD, WINDSOR	$ 96.757	1289.7	1289.7	$1965.84	22.76	$ .333	$ 2.202	$ .005	$ .020	75.02	11.35
WELD, JOHNSTOWN	$ 16.107	1085.9	1085.9	$1669.37	34.66	$ 1.254	$ .558	$ .018	$ .000	14.83	33.33
WELD, GREELEY	$ 197.174	9317.9	9401.9	$1669.25	34.66	$ 8.860	$ 6.834	$ .132	$ .000	20.97	27.19
WELD, PLATTE VALLEY	$ 16.079	865.4	873.0	$1811.32	37.61	$ .977	$ .605	$ .026	$ .000	18.42	29.74
WELD, FORT LUPTON	$ 80.011	1660.7	1660.7	$1682.31	28.26	$ .533	$ 2.261	$ .038	$ .000	48.18	11.35
WELD, AULT-HIGHLAND	$ 17.764	800.7	822.3	$1768.34	36.72	$ .802	$ .652	$ .024	$ .000	21.60	26.56
WELD, BRIGGSDALE	$ 3.160	83.3	85.5	$2232.79	46.22	$ .045	$ .146	$ .002	$ .000	36.96	11.35
WELD, PRAIRIE	$ 6.156	99.8	100.9	$2140.54	29.57	$ .034	$ .182	$ .005	$ .000	61.03	11.35
WELD, GROVER	$ 3.950	119.6	125.2	$2056.13	42.69	$ .089	$ .169	$ .005	$ .000	31.56	16.60
YUMA, WEST YUMA	$ 34.555	1095.3	1095.3	$1934.75	40.17	$ .731	$ 1.388	$ .011	$ .000	31.55	16.61
YUMA, EAST YUMA	$ 29.107	871.4	871.4	$1644.36	34.14	$ .439	$ .994	$ .008	$ .000	33.40	14.76

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
STATE TOTALS	$11646.100	523330.9	530134.1	$1833.49	37.02	$540.874	$431.124	$ 8.612	$ 2.583	21.97	22.83

Table V

PROPOSED School Finance Act -- 1981

Assumptions: Guarantee = $52.44; Minimum = $11.35;
Minimum ARB - $1,800; ARB Increase = $150.

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
ADAMS, MAPLETON										
$ 106.616	4944.3	5067.3	$2003.43	38.20	$ 6.079	$ 4.073	$ .032	$ .000	21.04	31.40
ADAMS, NORTHGLENN										
$ 196.592	19782.4	19782.4	$1882.74	35.90	$ 30.187	$ 7.058	$ .000	$ .193	9.94	42.50
ADAMS, COMMERCE CITY										
$ 94.146	5199.9	5415.5	$1988.59	37.92	$ 7.199	$ 3.570	$ .209	$ .000	17.38	35.06
ADAMS, BRIGHTON										
$ 79.333	3773.1	3818.9	$2019.45	38.51	$ 4.657	$ 3.055	$ .021	$ .000	20.77	31.67
ADAMS, BENNETT										
$ 12.576	466.8	466.8	$1937.80	36.95	$ .440	$ .465	$ .009	$ .000	26.94	25.50
ADAMS, STRASBURG										
$ 21.550	382.5	385.0	$2022.82	30.05	$ .131	$ .648	$ .006	$ .000	55.97	11.35
ADAMS, WESTMINSTER										
$ 161.141	12458.6	12923.3	$1915.72	36.53	$ 18.871	$ 5.887	$ .053	$ .000	12.47	39.97
ALAMOSA, ALAMOSA										
$ 42.295	2179.4	2188.9	$1800.00	34.32	$ 2.488	$ 1.452	$ .063	$ .000	19.32	33.12
ALAMOSA, SANGRE DECRISTO										
$ 6.145	244.5	248.1	$1800.00	34.32	$ .236	$ .211	$ .010	$ .000	24.77	27.67
ARAPAHOE, ENGLEWOOD										
$ 117.466	3609.7	3741.7	$2140.85	40.82	$ 3.215	$ 4.796	$ .083	$ .000	31.39	21.05
ARAPAHOE, SHERIDAN										
$ 29.163	1526.2	1588.0	$2046.73	39.03	$ 2.112	$ 1.138	$ .017	$ .000	18.36	34.08
ARAPAHOE, CHERRY CREEK										
$ 422.933	21938.1	21938.1	$2239.60	42.71	$ 31.070	$ 18.063	$ .000	$ 1.393	19.28	33.16
ARAPAHOE, LITTLETON										
$ 281.848	16420.0	16491.8	$1892.34	36.09	$ 21.037	$ 10.171	$ .000	$ .000	17.09	35.35
ARAPAHOE, DEER TRAIL										
$ 23.002	97.0	107.2	$2931.65	12.97	$ .016	$ .298	$ .003	$ .000	214.65	11.35
ARAPAHOE, AURORA										
$ 308.765	20629.9	20629.9	$2048.44	39.06	$ 30.198	$ 12.061	$ .000	$ .000	14.97	37.47
ARAPAHOE, BYERS										
$ 11.928	317.4	324.6	$2025.83	38.63	$ .197	$ .461	$ .005	$ .000	36.74	15.70
ARCHULETA, ARCHULETA										
$ 27.815	1004.0	1001.0	$1800.00	34.32	$ .847	$ .955	$ .006	$ .012	27.79	24.65

Table V

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BACA, WALSH										
$ 12.934	355.3	372.0	$1821.79	34.74	$ .228	$ .449	$ .010	$ .000	34.77	17.67
BACA, PRITCHETT										
$ 4.509	79.1	83.8	$2222.44	34.10	$ .032	$ .154	$ .003	$ .000	53.83	11.35
BACA, SPRINGFIELD										
$ 11.924	530.1	530.1	$1809.31	34.50	$ .548	$ .481	$ .008	$ .000	22.49	29.95
BACA, VILAS										
$ 4.326	111.3	111.3	$2567.15	48.95	$ .074	$ .212	$ .001	$ .004	38.87	13.57
BACA, CAMPO										
$ 3.252	124.5	127.6	$1800.00	34.32	$ .118	$ .112	$ .003	$ .000	25.49	26.95
BENT, LAS ANIMAS										
$ 13.622	917.5	937.8	$1800.00	34.32	$ 1.220	$ .468	$ .047	$ .000	14.53	37.91
BENT, MCCLAVE										
$ 8.233	197.5	199.7	$2025.14	38.51	$ .087	$ .317	$ .005	$ .000	41.23	11.35
BOULDER, ST. VRAIN VALLEY										
$ 225.572	14740.8	14740.8	$1850.27	35.28	$ 19.316	$ 7.959	$ .000	$ .000	15.30	37.14
BOULDER, BOULDER VALLEY										
$ 527.521	21017.7	21159.0	$2059.12	39.27	$ 22.855	$ 20.714	$ .000	$ .000	24.93	27.51
CHAFFEE, BUENA VISTA										
$ 22.761	1031.0	1052.1	$1800.00	34.32	$ 1.112	$ .781	$ .002	$ .000	21.63	30.81
CHAFFEE, SALIDA										
$ 28.122	1329.7	1350.0	$1800.00	34.32	$ 1.465	$ .965	$ .013	$ .000	20.83	31.61
CHEYENNE, KIT CARSON										
$ 9.293	97.9	103.9	$3340.61	33.14	$ .039	$ .308	$ .005	$ .000	89.45	11.35
CHEYENNE, CHEYENNE WELLS										
$ 14.672	225.4	237.6	$2109.30	28.85	$ .078	$ .423	$ .006	$ .000	61.76	11.35
CHEYENNE, ARAPAHOE										
$ 4.943	68.1	68.7	$3243.65	38.94	$ .030	$ .192	$ .002	$ .000	71.95	11.35
CLEAR CREEK, CLEAR CREEK										
$ 61.256	1220.8	1220.8	$2056.29	33.42	$ .463	$ 2.047	$ .000	$ .000	50.18	11.35
CONEJOS, NORTH CONEJOS										
$ 8.352	1137.8	1153.1	$1800.00	34.32	$ 1.789	$ .287	$ .059	$ .000	7.24	45.20
CONEJOS, SANFORD										
$ 2.921	338.1	338.1	$1800.00	34.32	$ .508	$ .100	$ .016	$ .000	8.64	43.80

Table V

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
CONEJOS, SOUTH CONEJOS										
$ 5.368	694.7	712.8	$1800.00	34.32	$ 1.099	$ .184	$ .078	$ .000	7.53	44.91
COSTILLA, CENTENNIAL										
$ 12.826	659.3	659.3	$1800.00	34.32	$ .747	$ .440	$ .042	$ .000	19.45	32.99
COSTILLA, SIERRA GRANDE										
$ 15.657	317.6	317.6	$1969.37	32.47	$ .117	$ .508	$ .009	$ .003	49.30	11.35
CROWLEY, CROWLEY										
$ 12.036	423.1	460.5	$1800.00	34.32	$ .416	$ .413	$ .022	$ .000	26.14	26.30
CUSTER, CONSOLIDATED 1										
$ 12.945	287.6	287.6	$1914.01	33.96	$ .111	$ .440	$ .001	$ .009	45.02	11.35
DELTA, DELTA										
$ 55.118	4006.5	4006.5	$1800.00	34.32	$ 5.320	$ 1.892	$ .096	$ .000	13.76	38.68
DENVER, DENVER										
$ 2210.803	58729.8	60919.3	$2388.38	45.55	$ 44.807	$100.691	$ 3.495	$ .000	36.29	16.15
DOLORES, DOLORES										
$ 8.869	386.2	391.1	$1800.00	34.32	$ .400	$ .304	$ .001	$ .000	22.67	29.77
DOUGLAS, DOUGLAS										
$ 106.013	6797.1	6797.1	$1854.79	35.37	$ 8.858	$ 3.750	$ .000	$ .290	15.60	36.84
EAGLE, EAGLE										
$ 114.736	1669.3	1669.3	$2570.28	32.09	$ .608	$ 3.682	$ .007	$ .000	68.73	11.35
ELBERT, ELIZABETH										
$ 9.949	747.0	747.0	$1845.69	35.20	$ 1.029	$ .350	$ .000	$ .004	13.32	39.12
ELBERT, KIOWA										
$ 5.141	189.1	189.1	$2254.79	43.00	$ .205	$ .221	$ .000	$ .005	27.18	25.26
ELBERT, BIG SANDY										
$ 6.010	220.4	232.0	$1825.24	34.81	$ .214	$ .209	$ .003	$ .000	25.91	26.53
ELBERT, ELBERT										
$ 2.359	152.6	152.6	$1810.18	34.52	$ .195	$ .081	$ .000	$ .000	15.46	36.98
ELBERT, AGATE										
$ 5.567	29.2	32.9	$3206.03	17.74	$ .007	$ .099	$ .001	$ .000	169.39	11.35
EL PASO, CALHAN										
$ 4.160	284.5	285.6	$1804.61	34.41	$ .372	$ .143	$ .003	$ .000	14.56	37.88
EL PASO, HARRISON										
$ 85.382	6334.1	6368.9	$1800.00	34.32	$ 8.533	$ 2.931	$ .011	$ .000	13.41	39.03

Table V

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO, WIDEFIELD	$ 54.549	6621.4	6720.2	$1800.00	34.32	$ 10.224	$ 1.872	$ .049	$ .000	8.12	44.32
EL PASO, FOUNTAIN	$ 15.314	2960.9	3022.2	$1800.00	34.32	$ 4.914	$ .526	$ .015	$ .000	5.07	47.37
EL PASO, COLORADO SPRINGS	$ 597.775	29849.2	30417.3	$1810.32	34.52	$ 34.429	$ 20.636	$ .292	$ .000	19.65	32.79
EL PASO, CHEYENNE MTN.	$ 63.039	1683.7	1723.4	$2392.23	45.62	$ 1.247	$ 2.876	$ .000	$ .000	36.58	15.86
EL PASO, MANITOU SPGS.	$ 21.214	1020.6	1039.0	$1800.00	34.32	$ 1.142	$ .728	$ .009	$ .000	20.42	32.02
EL PASO, ACADEMY	$ 58.378	4470.6	4470.6	$1800.00	34.32	$ 6.043	$ 2.004	$ .000	$ .000	13.06	39.38
EL PASO, ELLICOTT	$ 4.651	334.1	338.3	$1800.00	34.32	$ .449	$ .160	$ .001	$ .000	13.75	38.69
EL PASO, PEYTON	$ 3.377	241.2	241.2	$2044.92	39.00	$ .361	$ .132	$ .000	$ .002	14.00	38.44
EL PASO, HANOVER	$ 4.626	58.3	58.3	$2482.34	27.37	$ .018	$ .127	$ .000	$ .000	79.35	11.35
EL PASO, LEWIS-PALMER	$ 24.482	1128.1	1128.1	$1871.49	35.69	$ 1.237	$ .874	$ .000	$ .000	21.70	30.74
EL PASO, FALCON	$ 14.788	1393.5	1393.5	$1848.22	35.24	$ 2.054	$ .521	$ .000	$ .064	10.61	41.83
EL PASO, EDISON	$ 2.004	21.9	24.0	$3173.62	33.44	$ .009	$ .067	$ .002	$ .000	83.57	11.35
EL PASO, MIAMI-YODER	$ 3.778	119.7	124.4	$2069.71	39.47	$ .108	$ .149	$ .000	$ .000	30.38	22.06
FREMONT, CANON CITY	$ 46.566	3185.9	3211.3	$1800.00	34.32	$ 4.182	$ 1.598	$ .049	$ .000	14.50	37.94
FREMONT, FLORENCE	$ 28.684	1469.0	1493.1	$1800.00	34.32	$ 1.703	$ .985	$ .040	$ .000	19.21	33.23
FREMONT, COTOPAXI	$ 8.043	196.4	196.4	$2379.53	45.38	$ .102	$ .365	$ .000	$ .005	40.94	11.50
GARFIELD, ROARING FORK	$ 78.718	3136.0	3136.0	$1800.00	34.32	$ 2.943	$ 2.702	$ .000	$ .000	25.10	27.34

Table V

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
GARFIELD, GARFIELD										
$ 23.731	1536.9	1536.9	$1906.02	36.35	$ 2.067	$ .863	$ .053	$ .000	15.44	37.00
GARFIELD, GRAND VALLEY										
$ 5.167	122.5	131.4	$2502.80	47.73	$ .082	$ .247	$ .001	$ .000	39.31	13.13
GILPIN, GILPIN CO.										
$ 8.541	441.0	441.0	$2907.99	55.45	$ .809	$ .474	$ .000	$ .103	19.37	33.07
GRAND, WEST GRAND										
$ 51.667	400.6	408.3	$2236.97	16.22	$ .075	$ .838	$ .000	$ .000	126.55	11.35
GRAND, EAST GRAND										
$ 51.767	806.0	815.4	$2194.70	29.33	$ .271	$ 1.518	$ .004	$ .000	63.49	11.35
GUNNISON, GUNNISON WATERSHD										
$ 29.497	1197.3	1228.4	$1839.14	35.07	$ 1.225	$ 1.035	$ .005	$ .000	24.01	28.43
HINSDALE, HINSDALE										
$ 5.710	163.4	163.4	$1800.00	34.32	$ .098	$ .196	$ .000	$ .025	34.94	17.50
HUERFANO, HUERFANO										
$ 15.625	1039.8	1043.5	$1800.00	34.32	$ 1.342	$ .536	$ .075	$ .000	14.97	37.47
HUERFANO, LA VETA										
$ 5.593	148.2	160.1	$1800.00	34.32	$ .096	$ .192	$ .006	$ .000	34.93	17.51
JACKSON, NORTH PARK										
$ 17.539	488.7	488.7	$1834.16	34.98	$ .283	$ .613	$ .000	$ .000	35.89	16.55
JEFFERSON, JEFFERSON										
$ 1639.197	79281.0	79281.0	$2020.37	38.53	$ 97.023	$ 63.154	$ .000	$ .602	20.68	31.76
KIOWA, EADS										
$ 11.873	266.9	279.3	$1985.80	36.87	$ .117	$ .438	$ .000	$ .000	42.51	11.35
KIOWA, PLAINVIEW										
$ 8.610	77.9	84.7	$2514.15	22.25	$ .021	$ .192	$ .001	$ .000	101.63	11.35
KIT CARSON, FLAGLER										
$ 5.179	157.4	165.2	$2002.34	38.18	$ .133	$ .198	$ .006	$ .000	31.35	21.09
KIT CARSON, SEIBERT										
$ 3.367	73.3	79.8	$2216.50	41.39	$ .037	$ .139	$ .003	$ .000	42.20	11.35
KIT CARSON, VONA										
$ 2.756	39.9	42.8	$2684.30	35.41	$ .017	$ .098	$ .002	$ .000	64.46	11.35
KIT CARSON, STRATTON										
$ 6.534	208.2	221.1	$1905.44	36.34	$ .184	$ .237	$ .001	$ .000	29.55	22.89

Table V

AV	ADAE	AF	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
KIT CARSON, BETHUNE										
$ 3.722	124.9	124.9	$2040.98	38.92	$ .110	$ .145	$ .001	$ .000	29.81	22.63
KIT CARSON, BURLINGTON										
$ 23.605	993.0	996.0	$1800.00	34.32	$ .983	$ .810	$ .010	$ .000	23.70	28.74
LAKE, LAKE CO										
$ 109.084	1760.2	1818.8	$2150.22	30.15	$ .622	$ 3.288	$ .007	$ .000	59.98	11.35
LA PLATA, DURANGO										
$ 80.065	3282.0	3357.5	$1800.00	34.32	$ 3.295	$ 2.748	$ .061	$ .000	23.85	28.59
LA PLATA, BAYFIELD										
$ 12.588	681.0	681.0	$1800.00	34.32	$ .794	$ .432	$ .002	$ .020	18.48	33.96
LA PLATA, IGNACIO										
$ 11.156	1009.6	1009.6	$1800.00	34.32	$ 1.434	$ .383	$ .402	$ .000	11.05	41.39
LARIMER, POUDRE										
$ 275.125	13594.9	13594.9	$1997.08	38.08	$ 16.673	$ 10.478	$ .016	$ .000	20.24	32.20
LARIMER, THOMPSON										
$ 188.957	9979.0	9979.0	$1800.00	34.32	$ 11.476	$ 6.486	$ .000	$ .058	18.94	33.50
LARIMER, PARK (ESTES PARK)										
$ 49.199	1217.7	1217.7	$1955.71	37.29	$ .547	$ 1.835	$ .000	$ .013	40.40	12.04
LAS ANIMAS, TRINIDAD										
$ 17.386	1842.5	1862.9	$1800.00	34.32	$ 2.756	$ .597	$ .138	$ .000	9.33	43.11
LAS ANIMAS, PRIMERO REORG.										
$ 9.474	185.2	196.3	$1987.41	33.34	$ .074	$ .316	$ .015	$ .000	48.27	11.35
LAS ANIMAS, HOEHNE REORG										
$ 6.608	301.5	310.0	$1800.00	34.32	$ .331	$ .227	$ .012	$ .000	21.32	31.12
LAS ANIMAS, AGUILAR REORG.										
$ 3.777	243.9	243.9	$1800.00	34.32	$ .309	$ .130	$ .013	$ .000	15.49	36.95
LAS ANIMAS, BRANSON REORG.										
$ 2.702	47.3	51.7	$2625.22	41.29	$ .024	$ .112	$ .004	$ .000	52.23	11.35
LAS ANIMAS, KIM REORG.										
$ 4.587	111.4	113.6	$2511.20	47.89	$ .066	$ .220	$ .005	$ .000	40.38	12.06
LINCOLN, HUGO										
$ 7.542	176.8	183.7	$1935.68	36.91	$ .077	$ .278	$ .006	$ .000	41.04	11.40
LINCOLN, LIMON										
$ 11.640	397.4	426.5	$1800.00	34.32	$ .368	$ .400	$ .005	$ .000	27.29	25.15

Table V

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LINCOLN, GENOA										
$ 3.233	75.1	75.3	$2070.58	38.13	$ .033	$ .123	$ .002	$ .000	42.95	11.35
LINCOLN, KARVAL										
$ 3.874	83.7	86.1	$2007.64	35.62	$ .035	$ .138	$ .002	$ .000	45.01	11.35
LINCOLN, ARRIBA										
$ 4.567	43.5	50.9	$2274.43	22.52	$ .013	$ .103	$ .003	$ .000	89.65	11.35
LOGAN, VALLEY										
$ 80.051	3329.6	3362.1	$1887.37	35.99	$ 3.464	$ 2.881	$ .770	$ .000	23.81	28.63
LOGAN, FRENCHMAN										
$ 5.799	202.6	211.5	$1965.58	37.48	$ .198	$ .217	$ .007	$ .000	27.42	25.02
LOGAN, BUFFALO										
$ 8.012	245.7	256.4	$1841.58	35.12	$ .191	$ .281	$ .004	$ .000	31.25	21.19
LOGAN, PLATEAU										
$ 7.617	148.7	149.3	$2812.99	45.09	$ .076	$ .343	$ .002	$ .000	51.03	11.35
MESA, DEBEQUE										
$ 7.255	104.0	108.2	$2591.78	33.06	$ .041	$ .240	$ .002	$ .000	67.04	11.35
MESA, PLATEAU VALLEY										
$ 6.412	318.0	318.0	$1800.00	34.32	$ .352	$ .220	$ .002	$ .000	20.16	32.28
MESA, MESA VALLEY										
$ 202.584	14048.2	14048.2	$1800.00	34.32	$ 18.333	$ 6.954	$ .123	$ .000	14.42	38.02
MINERAL, CREEDE CONS.										
$ 8.960	183.9	184.9	$1966.19	32.87	$ .069	$ .295	$ .002	$ .000	48.47	11.35
MOFFAT, MOFFAT										
$ 120.787	2878.0	2878.0	$1800.00	33.76	$ 1.103	$ 4.078	$ .000	$ .077	41.97	11.35
MONTEZUMA, MONTEZUMA-CORTEZ										
$ 32.592	2632.4	2673.1	$1800.00	34.32	$ 3.693	$ 1.119	$ .043	$ .000	12.19	40.25
MONTEZUMA, DOLORES										
$ 6.395	453.3	469.1	$1800.00	34.32	$ .625	$ .220	$ .008	$ .000	13.63	38.81
MONTEZUMA, MANCOS										
$ 5.024	438.3	438.3	$1800.00	34.32	$ .617	$ .172	$ .018	$ .000	11.46	40.98
MONTROSE, MONTROSE										
$ 58.588	4150.7	4166.9	$1800.00	34.32	$ 5.489	$ 2.011	$ .069	$ .000	14.06	38.38
MONTROSE, WEST END										
$ 14.809	824.8	824.8	$1834.28	34.98	$ .995	$ .518	$ .004	$ .000	17.95	34.49

Table V

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MORGAN, BRUSH										
$ 29.294	1317.5	1344.7	$1800.00	34.32	$ 1.415	$ 1.006	$ .021	$ .000	21.78	30.66
MORGAN, FORT MORGAN										
$ 54.898	2432.7	2519.7	$1923.10	36.67	$ 2.832	$ 2.013	$ .062	$ .000	21.79	30.65
MORGAN, WELDON VALLEY										
$ 4.088	144.5	152.2	$1931.15	36.83	$ .143	$ .151	$ .018	$ .000	26.85	25.59
MORGAN, WIGGINS										
$ 11.558	420.2	433.1	$1978.59	37.73	$ .421	$ .436	$ .014	$ .000	26.69	25.75
OTERO, EAST OTERO										
$ 27.083	2382.2	2447.8	$1800.00	34.32	$ 3.476	$ .930	$ .086	$ .000	11.06	41.38
OTERO, ROCKY FORD										
$ 21.837	1322.9	1388.3	$1800.00	34.32	$ 1.749	$ .750	$ .114	$ .000	15.73	36.71
OTERO, MANZANOLA										
$ 2.792	219.5	242.2	$1800.00	34.32	$ .349	$ .096	$ .012	$ .000	11.53	40.91
OTERO, FOWLER										
$ 8.918	420.9	452.1	$1909.41	36.41	$ .539	$ .325	$ .018	$ .000	19.72	32.72
OTERO, CHERAW										
$ 2.726	197.0	205.7	$1800.00	34.32	$ .277	$ .094	$ .000	$ .000	13.25	39.18
OTERO, SWINK										
$ 4.141	316.6	323.2	$1858.33	35.44	$ .454	$ .147	$ .007	$ .000	12.81	39.63
OURAY, OURAY										
$ 5.172	150.8	157.5	$1947.03	37.13	$ .115	$ .192	$ .001	$ .000	32.84	19.60
OURAY, RIDGWAY										
$ 3.309	213.9	213.9	$1834.91	34.99	$ .277	$ .116	$ .000	$ .005	15.47	36.97
PARK, PLATTE CANYON										
$ 14.988	844.3	844.3	$2127.92	40.58	$ 1.188	$ .608	$ .000	$ .048	17.75	34.69
PARK, PARK										
$ 33.802	432.4	432.4	$2908.80	32.49	$ .159	$ 1.098	$ .001	$ .038	78.17	11.35
PHILLIPS, HOLYOKE										
$ 19.980	527.1	547.2	$1884.51	35.94	$ .313	$ .718	$ .004	$ .000	36.51	15.93
PHILLIPS, HAXTUN										
$ 10.896	366.4	366.4	$2065.20	39.38	$ .327	$ .429	$ .016	$ .000	29.74	22.70
PITKIN, ASPEN										
$ 117.057	959.6	1007.5	$2442.92	19.16	$ .219	$ 2.242	$ .000	$ .000	116.18	11.35

Table V

AV	ADAE	AF	ARD	MILL	SE	PI	PVRTY	GRTH	LS	SS
PROWERS, GRANADA										
$ 5.698	283.9	308.9	$1800.00	34.32	$ .360	$ .196	$ .033	$ .000	18.45	33.99
PROWERS, LAMAR										
$ 31.988	2011.1	2046.9	$1800.00	34.32	$ 2.586	$ 1.098	$ .108	$ .000	15.63	36.81
PROWERS, HOLLY										
$ 8.166	401.8	420.2	$1804.45	34.41	$ .477	$ .281	$ .025	$ .000	19.43	33.01
PROWERS, WILEY										
$ 5.830	224.0	229.6	$1800.00	34.32	$ .213	$ .200	$ .000	$ .000	25.39	27.05
PUEBLO, PUEBLO CITY										
$ 337.783	18983.6	19702.2	$1801.60	34.36	$ 23.891	$ 11.605	$ .651	$ .000	17.14	35.30
PUEBLO, PUEBLO RURAL										
$ 88.997	4746.0	4746.0	$1894.19	36.12	$ 5.775	$ 3.215	$ .055	$ .000	18.75	33.69
RIO BLANCO, MEEKER										
$ 26.200	742.4	742.4	$2154.30	41.08	$ .523	$ 1.076	$ .000	$ .000	35.29	17.15
RIO BLANCO, RANGELY										
$ 198.244	501.2	512.0	$2433.65	6.11	$ .035	$ 1.211	$ .001	$ .000	387.19	11.35
RIO GRANDE, DEL NORTE										
$ 12.782	732.6	749.6	$1800.00	34.32	$ .911	$ .439	$ .028	$ .000	17.05	35.39
RIO GRANDE, MONTE VISTA										
$ 18.206	1335.8	1366.8	$1800.00	34.32	$ 1.835	$ .625	$ .070	$ .000	13.32	39.12
RIO GRANDE, SARGENT										
$ 10.982	361.1	370.1	$2168.56	41.35	$ .349	$ .454	$ .014	$ .000	29.67	22.77
ROUTT, HAYDEN										
$ 51.461	506.6	506.6	$2328.58	20.62	$ .119	$ 1.061	$ .000	$ .000	101.59	11.35
ROUTT, STEAMBOAT SPGS.										
$ 61.428	1473.6	1473.6	$2254.39	42.51	$ .711	$ 2.611	$ .000	$ .012	41.69	11.35
ROUTT, SOUTH ROUTT										
$ 22.249	496.4	496.4	$2443.17	43.49	$ .245	$ .968	$ .010	$ .005	44.82	11.35
SAGUACHE, MOUNTAIN VALLEY										
$ 4.551	245.3	251.6	$1800.00	34.32	$ .297	$ .156	$ .025	$ .000	18.09	34.35
SAGUACHE, MOFFAT										
$ 8.307	65.3	67.8	$2913.91	21.78	$ .017	$ .181	$ .006	$ .000	122.46	11.35
SAGUACHE, CENTER										
$ 7.395	628.4	634.9	800.00	[illegible]	$ .793	$ .3[illegible]	[illegible]	.000	16.27	36.17

Table V

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
SAN JUAN, SILVERTON										
$ 5.861	201.7	201.7	$2594.71	49.48	$ .233	$ .290	$ .000	$ .006	29.06	23.38
SAN MIGUEL, TELLURIDE										
$ 13.875	248.2	248.2	$2177.29	32.37	$ .091	$ .449	$ .000	$ .001	55.91	11.35
SAN MIGUEL, NORWOOD										
$ 5.245	350.6	350.6	$1800.00	34.32	$ .451	$ .180	$ .004	$ .000	14.96	37.48
SAN MIGUEL, EGNAR										
$ 3.653	60.2	61.0	$1968.66	27.62	$ .019	$ .101	$ .000	$ .000	59.92	11.35
SEDGWICK, JULESBURG										
$ 9.388	382.9	390.0	$1992.55	38.00	$ .420	$ .357	$ .007	$ .000	24.08	28.36
SEDGWICK, PLATTE VALLEY										
$ 9.181	266.3	271.7	$2093.17	39.92	$ .202	$ .366	$ .002	$ .000	33.79	18.65
SUMMIT, SUMMIT										
$ 152.435	1295.9	1295.9	$2441.87	18.93	$ .278	$ 2.886	$ .000	$ .025	117.63	11.35
TELLER, CRIPPLE CREEK-VIC.										
$ 14.350	255.4	258.4	$2107.29	31.51	$ .092	$ .452	$ .009	$ .000	55.53	11.35
TELLER, WOODLAND PARK										
$ 27.241	1369.6	1369.6	$1800.00	34.32	$ 1.530	$ .935	$ .000	$ .000	19.89	32.55
WASHINGTON, AKRON										
$ 17.620	488.0	491.6	$1846.99	35.22	$ .287	$ .621	$ .005	$ .000	35.84	16.60
WASHINGTON, ARICKAREE										
$ 14.897	110.9	123.0	$2552.33	19.26	$ .027	$ .287	$ .006	$ .000	121.16	11.35
WASHINGTON, OTIS										
$ 7.114	139.7	154.1	$1997.18	34.72	$ .061	$ .247	$ .005	$ .000	46.17	11.35
WASHINGTON, LONE STAR										
$ 3.216	55.2	55.2	$3649.79	52.41	$ .033	$ .169	$ .000	$ .000	58.29	11.35
WASHINGTON, WOODLIN										
$ 15.700	114.3	121.7	$2813.00	20.04	$ .028	$ .315	$ .002	$ .000	129.00	11.35
WELD, GILCREST										
$ 63.488	1627.8	1633.2	$1800.00	34.32	$ .761	$ 2.179	$ .027	$ .000	38.87	13.57
WELD, EATON										
$ 22.237	1069.2	1080.7	$1800.00	34.32	$ 1.182	$ .763	$ .049	$ .000	20.58	31.86
WELD, KEENESBURG										
$ 51.936	1233.6	1277.0	$1800.00	34.32	$ .516	$ 1.783	$ .028	$ .000	40.67	11.77

Table V

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD, WINDSOR	$ 101.595	1354.8	1354.8	$2115.84	24.51	$ .377	$ 2.490	$ .004	$ .022	74.99	11.35
WELD, JOHNSTOWN	$ 16.832	1088.8	1088.8	$1819.37	34.69	$ 1.397	$ .584	$ .018	$ .000	15.46	36.98
WELD, GREELEY	$ 207.033	9234.9	9318.1	$1819.25	34.69	$ 9.770	$ 7.182	$ .133	$ .000	22.22	30.22
WELD, PLATTE VALLEY	$ 16.883	857.9	865.4	$1961.32	37.40	$ 1.066	$ .631	$ .026	$ .000	19.51	32.93
WELD, FORT LUPTON	$ 84.011	1678.7	1678.7	$1832.31	29.84	$ .569	$ 2.507	$ .038	$ .000	50.05	11.35
WELD, AULT-HIGHLAND	$ 18.652	779.9	800.9	$1918.34	36.58	$ .854	$ .682	$ .024	$ .000	23.29	29.15
WELD, BRIGGSDALE	$ 3.318	81.2	83.3	$2382.79	45.44	$ .048	$ .151	$ .002	$ .000	39.82	12.62
WELD, PRAIRIE	$ 6.464	82.0	91.1	$2290.54	27.83	$ .029	$ .180	$ .005	$ .000	70.95	11.35
WELD, GROVER	$ 4.148	114.4	119.7	$2206.13	42.07	$ .090	$ .174	$ .005	$ .000	34.65	17.79
YUMA, WEST YUMA	$ 36.283	1109.5	1109.5	$2084.75	39.75	$ .871	$ 1.442	$ .011	$ .000	32.70	19.74
YUMA, EAST YUMA	$ 30.563	878.4	878.4	$1800.00	34.32	$ .532	$ 1.049	$ .008	$ .000	34.79	17.65

	AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
STATE TOTALS	$12135.615	523808.1	530391.6	$1992.32	37.02	$6[illegible].491	$449.218	$ 8.712	$ 3.044	22.88	25.17

Table VI

PROPOSED School Finance Act -- 1982

Assumptions: Guarantee = $56.71; Minimum = $11.35;
Minimum ARB = $1,800; ARB Increase = $160.

AV	ADAE	AE	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
ADAMS, MAPLETON										
$ 109.814	4825.2	4945.3	$2163.43	38.15	$ 6.509	$ 4.189	$ .035	$ .000	22.21	34.50
ADAMS, NORTHGLENN										
$ 202.490	20407.8	20407.8	$2042.74	36.02	$ 34.394	$ 7.294	$ .000	$ .225	9.92	46.79
ADAMS, COMMERCE CITY										
$ 96.970	4995.5	5202.7	$2148.59	37.89	$ 7.504	$ 3.674	$ .213	$ .000	18.64	38.07
ADAMS, BRIGHTON										
$ 81.713	3727.9	3773.3	$2179.45	38.43	$ 5.083	$ 3.140	$ .021	$ .000	21.66	35.05
ADAMS, BENNETT										
$ 12.953	473.2	473.2	$2097.80	36.99	$ .514	$ .479	$ .009	$ .000	27.37	29.34
ADAMS, STRASBURG										
$ 22.196	380.0	382.5	$2182.82	31.47	$ .137	$ .698	$ .006	$ .000	58.02	11.35
ADAMS, WESTMINSTER										
$ 165.975	12015.9	12464.1	$2075.72	36.60	$ 19.797	$ 6.075	$ .061	$ .000	13.32	43.39
ALAMOSA, ALAMOSA										
$ 43.564	2170.0	2179.4	$1960.00	34.56	$ 2.766	$ 1.506	$ .063	$ .000	19.99	36.72
ALAMOSA, SANGRE DECRISTO										
$ 6.360	240.9	244.5	$1960.00	34.56	$ .259	$ .220	$ .010	$ .000	26.01	30.70
ARAPAHOE, ENGLEWOOD										
$ 121.577	3483.8	3611.2	$2300.85	40.57	$ 3.376	$ 4.933	$ .085	$ .000	33.67	23.04
ARAPAHOE, SHERIDAN										
$ 30.184	1467.6	1527.0	$2206.73	38.91	$ 2.195	$ 1.175	$ .018	$ .000	19.77	36.94
ARAPAHOE, CHERRY CREEK										
$ 444.079	24024.8	24024.8	$2399.60	42.31	$ 38.859	$ 18.791	$ .000	$ 1.667	18.48	38.23
ARAPAHOE, LITTLETON										
$ 295.940	16348.7	16420.1	$2052.34	36.19	$ 22.990	$ 10.710	$ .000	$ .000	18.02	38.69
ARAPAHOE, DEER TRAIL										
$ 24.037	88.1	97.3	$3091.65	11.96	$ .013	$ .288	$ .004	$ .000	247.06	11.35
ARAPAHOE, AURORA										
$ 324.203	20942.6	20942.6	$2208.44	38.94	$ 33.625	$ 12.625	$ .000	$ .000	15.48	41.23
ARAPAHOE, BYERS										
$ 12.465	310.4	317.5	$2185.83	38.54	$ .213	$ .480	$ .005	$ .000	39.26	17.45
ARCHULETA, ARCHULETA										
$ 29.067	1049.0	1049.0	$1960.00	34.56	$ .051	$ 1.005	$ .005	$ .014	27.71	28.00

Table VI

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
BACA, WALSH										
$ 13.516	339.6	355.6	$1981.79	34.95	$ .232	$ .472	$ .011	$ .000	38.01	18.70
BACA, PRITCHETT										
$ 4.712	74.8	79.2	$2382.44	33.63	$ .030	$ .158	$ .003	$ .000	59.50	11.35
BACA, SPRINGFIELD										
$ 12.461	534.7	534.7	$1969.31	34.73	$ .620	$ .433	$ .008	$ .000	23.30	33.41
BACA, VILAS										
$ 4.520	118.3	118.3	$2727.15	48.09	$ .105	$ .217	$ .001	$ .004	38.22	18.49
BACA, CAMPO										
$ 3.398	121.4	124.5	$1960.00	34.56	$ .127	$ .117	$ .003	$ .000	27.30	29.41
BENT, LAS ANIMAS										
$ 14.235	897.9	917.7	$1960.00	34.56	$ 1.307	$ .492	$ .048	$ .000	15.51	41.20
BENT, MCCLAVE										
$ 8.603	195.4	197.5	$2185.14	38.53	$ .100	$ .331	$ .005	$ .000	43.55	13.16
BOULDER, ST. VRAIN VALLEY										
$ 237.978	15070.6	15070.6	$2010.27	35.45	$ 21.860	$ 8.436	$ .000	$ .000	15.79	40.92
BOULDER, BOULDER VALLEY										
$ 559.172	20877.7	21018.0	$2219.12	39.13	$ 24.760	$ 21.881	$ .000	$ .000	26.60	30.11
CHAFFEE, BUENA VISTA										
$ 23.671	1010.4	1031.1	$1960.00	34.56	$ 1.203	$ .818	$ .003	$ .000	22.96	33.75
CHAFFEE, SALIDA										
$ 29.246	1309.9	1329.8	$1960.00	34.56	$ 1.596	$ 1.011	$ .014	$ .000	21.99	34.72
CHEYENNE, KIT CARSON										
$ 9.665	92.4	98.0	$3500.61	31.83	$ .035	$ .308	$ .005	$ .000	98.62	11.35
CHEYENNE, CHEYENNE WELLS										
$ 15.259	214.0	225.6	$2269.30	28.73	$ .074	$ .438	$ .006	$ .000	67.65	11.35
CHEYENNE, ARAPAHOE										
$ 5.140	67.6	68.1	$3403.65	39.22	$ .030	$ .202	$ .002	$ .000	75.43	11.35
CLEAR CREEK, CLEAR CREEK										
$ 64.319	1243.6	1243.6	$2216.29	35.14	$ .496	$ 2.260	$ .000	$ .000	51.72	11.35
CONEJOS, NORTH CONEJOS										
$ 8.687	1122.7	1137.8	$1960.00	34.56	$ 1.930	$ .300	$ .059	$ .000	7.63	49.08
CONEJOS, SANFORD										
$ 3.038	343.1	343.1	$1960.00	34.56	$ .568	$ .105	$ .016	$ .000	8.85	47.86

Table VI

AV	ADAE	AE	ARD	MILL	SE	PT	PVRTY	GRTH	LS	SS
CONEJOS, SOUTH CONEJOS										
$ 5.583	677.2	694.9	$1960.00	34.56	$ 1.169	$ .193	$ .078	$ .000	8.03	48.68
COSTILLA, CENTENNIAL										
$ 13.339	673.8	673.8	$1960.00	34.56	$ .860	$ .461	$ .042	$ .000	19.80	36.91
COSTILLA, SIERRA GRANDE										
$ 16.284	330.7	330.7	$2129.37	35.15	$ .132	$ .572	$ .009	$ .003	49.23	11.35
CROWLEY, CROWLEY										
$ 12.518	389.6	424.1	$1960.00	34.56	$ .399	$ .433	$ .022	$ .000	29.52	27.19
CUSTER, CONSOLIDATED 1										
$ 13.463	309.4	309.4	$2074.01	36.57	$ .149	$ .492	$ .000	$ .011	43.51	13.20
DELTA, DELTA										
$ 57.323	4036.3	4036.3	$1960.00	34.56	$ 5.930	$ 1.981	$ .096	$ .000	14.20	42.51
DENVER, DENVER										
$ 2277.127	56643.8	58755.4	$2548.38	44.94	$ 47.404	$102.327	$ 3.534	$ .000	38.76	17.95
DOLORES, DOLORES										
$ 9.135	381.4	386.2	$1960.00	34.56	$ .441	$ .316	$ .001	$ .000	23.65	33.06
DOUGLAS, DOUGLAS										
$ 109.193	7428.5	7428.5	$2014.79	35.53	$ 11.088	$ 3.879	$ .000	$ .345	14.70	42.01
EAGLE, EAGLE										
$ 118.178	1671.0	1671.0	$2730.28	33.27	$ .631	$ 3.931	$ .007	$ .000	70.72	11.35
ELBERT, ELIZABETH										
$ 10.247	774.8	774.8	$2005.69	35.37	$ 1.192	$ .362	$ .000	$ .004	13.23	43.48
ELBERT, KIOWA										
$ 5.295	200.1	200.1	$2414.79	42.58	$ .258	$ .225	$ .000	$ .005	26.46	30.25
ELBERT, BIG SANDY										
$ 6.190	209.6	220.6	$1985.24	35.01	$ .221	$ .217	$ .004	$ .000	28.06	28.65
ELBERT, ELBERT										
$ 2.430	154.6	154.6	$1970.18	34.74	$ .220	$ .084	$ .000	$ .000	15.72	40.99
ELBERT, AGATE										
$ 5.734	26.1	29.4	$3366.03	16.29	$ .005	$ .093	$ .001	$ .000	195.27	11.35
EL PASO, CALHAN										
$ 4.285	283.3	284.5	$1964.61	34.64	$ .410	$ .148	$ .003	$ .000	15.06	41.65
EL PASO, HARRISON										
$ 87.944	6299.5	6334.2	$1960.00	34.56	$ 9.375	$ 3.040	$ .011	$ .000	13.88	42.83

Table VI

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
EL PASO, WIDEFIELD										
$ 56.186	6524.6	6621.9	$1960.00	34.56	$ 11.037	$ 1.942	$ .051	$ .000	8.48	48.23
EL PASO, FOUNTAIN										
$ 15.774	2901.2	2961.3	$1960.00	34.56	$ 5.259	$ .545	$ .016	$ .000	5.33	51.38
EL PASO, COLORADO SPRINGS										
$ 618.697	29295.1	29852.7	$1970.32	34.74	$ 37.323	$ 21.496	$ .302	$ .000	20.73	35.99
EL PASO, CHEYENNE MTN.										
$ 65.246	1645.2	1684.0	$2552.23	45.00	$ 1.362	$ 2.936	$ .000	$ .000	38.74	17.97
EL PASO, MANITOU SPGS.										
$ 21.850	1002.7	1020.7	$1960.00	34.56	$ 1.245	$ .755	$ .009	$ .000	21.41	35.30
EL PASO, ACADEMY										
$ 60.129	4497.9	4497.9	$1960.00	34.56	$ 6.738	$ 2.078	$ .000	$ .000	13.37	43.34
EL PASO, ELLICOTT										
$ 4.790	330.0	334.1	$1960.00	34.56	$ .489	$ .166	$ .001	$ .000	14.34	42.37
EL PASO, PEYTON										
$ 3.479	250.9	250.9	$2204.92	38.88	$ .418	$ .135	$ .000	$ .002	13.86	42.85
EL PASO, HANOVER										
$ 4.765	58.4	58.4	$2642.34	28.42	$ .019	$ .135	$ .000	$ .000	81.64	11.35
EL PASO, LEWIS-PALMER										
$ 25.339	1147.1	1147.1	$2031.49	35.82	$ 1.423	$ .908	$ .000	$ .000	22.09	34.62
EL PASO, FALCON										
$ 15.306	1529.7	1529.7	$2008.22	35.41	$ 2.530	$ .542	$ .000	$ .076	10.01	46.70
EL PASO, EDISON										
$ 2.064	20.0	21.9	$3333.62	31.60	$ .008	$ .065	$ .002	$ .000	94.13	11.35
EL PASO, MIAMI-YODER										
$ 3.892	115.2	119.8	$2229.71	39.32	$ .114	$ .153	$ .000	$ .000	32.50	24.21
FREMONT, CANON CITY										
$ 48.196	3160.8	3186.0	$1960.00	34.56	$ 4.579	$ 1.666	$ .049	$ .000	15.13	41.58
FREMONT, FLORENCE										
$ 29.831	1445.4	1469.2	$1960.00	34.56	$ 1.849	$ 1.031	$ .041	$ .000	20.31	36.40
FREMONT, COTOPAXI										
$ 8.364	207.5	207.5	$2539.53	44.78	$ .152	$ .375	$ .000	$ .005	40.31	16.40
GARFIELD, ROARING FORK										
$ 82.654	3175.4	3175.4	$1960.00	34.56	$ 3.367	$ 2.857	$ .000	$ .000	26.03	30.68

Table VI

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
GARFIELD, GARFIELD										
$ 24.918	1561.0	1561.0	$2066.02	36.43	$ 2.317	$ .908	$ .053	$ .000	15.96	40.75
GARFIELD, GRAND VALLEY										
$ 5.451	114.4	122.7	$2662.80	46.95	$ .071	$ .256	$ .001	$ .000	44.42	12.29
GILPIN, GILPIN CO.										
$ 8.968	568.6	568.6	$3067.99	54.10	$ 1.259	$ .485	$ .000	$ .140	15.77	40.94
GRAND, WEST GRAND										
$ 54.508	393.2	400.7	$2396.97	16.26	$ .074	$ .886	$ .000	$ .000	136.04	11.35
GRAND, EAST GRAND										
$ 54.614	796.9	806.1	$2354.70	29.77	$ .272	$ 1.626	$ .004	$ .000	67.75	11.35
GUNNISON, GUNNISON WATERSHD										
$ 30.087	1167.4	1197.6	$1999.14	35.25	$ 1.334	$ 1.061	$ .006	$ .000	25.12	31.59
HINSDALE, HINSDALE										
$ 5.825	214.1	214.1	$1960.00	34.56	$ .218	$ .201	$ .000	$ .036	27.20	29.51
HUERFANO, HUERFANO										
$ 15.937	1036.2	1039.9	$1960.00	34.56	$ 1.487	$ .551	$ .075	$ .000	15.33	41.38
HUERFANO, LA VETA										
$ 5.705	137.4	148.4	$1960.00	34.56	$ .094	$ .197	$ .006	$ .000	38.43	18.28
JACKSON, NORTH PARK										
$ 17.890	502.3	502.3	$1994.16	35.16	$ .372	$ .629	$ .000	$ .000	35.62	21.09
JEFFERSON, JEFFERSON										
$ 1721.157	80391.0	80391.0	$2180.37	38.45	$109.108	$ 66.175	$ .000	$ .663	21.41	35.30
KIOWA, EADS										
$ 12.347	255.2	267.1	$2145.80	37.27	$ .113	$ .460	$ .000	$ .000	46.23	11.35
KIOWA, PLAINVIEW										
$ 8.955	71.8	78.1	$2674.15	21.22	$ .019	$ .190	$ .001	$ .000	114.67	11.35
KIT CARSON, FLAGLER										
$ 5.386	150.1	157.5	$2162.34	38.13	$ .135	$ .205	$ .006	$ .000	34.20	22.51
KIT CARSON, SEIBERT										
$ 3.501	67.4	73.4	$2376.50	40.25	$ .034	$ .141	$ .003	$ .000	47.69	11.35
KIT CARSON, VONA										
$ 2.867	37.2	39.9	$2844.30	34.20	$ .015	$ .098	$ .002	$ .000	71.81	11.35
KIT CARSON, STRATTON										
$ 6.795	196.3	208.4	$2065.44	36.42	$ .183	$ .247	$ .001	$ .000	32.60	24.11

Table VI

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
KIT CARSON, BETHUNE										
$ 3.871	125.3	125.3	$2200.98	38.81	$ .125	$ .150	$ .001	$ .000	30.90	25.81
KIT CARSON, BURLINGTON										
$ 24.667	989.9	993.0	$1960.00	34.56	$ 1.094	$ .853	$ .010	$ .000	24.84	31.87
LAKE, LAKE CO										
$ 114.538	1704.1	1760.8	$2310.22	30.24	$ .604	$ 3.464	$ .008	$ .000	65.05	11.35
LA PLATA, DURANGO										
$ 83.267	3208.7	3282.5	$1960.00	34.56	$ 3.556	$ 2.878	$ .062	$ .000	25.37	31.34
LA PLATA, BAYFIELD										
$ 13.091	731.3	731.3	$1960.00	34.56	$ .981	$ .452	$ .001	$ .023	17.90	38.81
LA PLATA, IGNACIO										
$ 11.602	1022.6	1022.6	$1960.00	34.56	$ 1.603	$ .401	$ .402	$ .000	11.35	45.36
LARIMER, POUDRE										
$ 291.632	13642.2	13642.2	$2157.08	38.04	$ 18.334	$ 11.093	$ .015	$ .000	21.38	35.33
LARIMER, THOMPSON										
$ 204.073	10361.6	10361.6	$1960.00	34.56	$ 13.256	$ 7.053	$ .000	$ .065	19.70	37.01
LARIMER, PARK (ESTES PARK)										
$ 51.659	1272.3	1272.3	$2115.71	37.31	$ .765	$ 1.927	$ .000	$ .015	40.60	16.11
LAS ANIMAS, TRINIDAD										
$ 18.082	1822.4	1842.6	$1960.00	34.56	$ 2.987	$ .625	$ .139	$ .000	9.81	46.90
LAS ANIMAS, PRIMERO REORG.										
$ 9.853	174.8	185.4	$2147.41	33.29	$ .070	$ .328	$ .015	$ .000	53.16	11.35
LAS ANIMAS, HOEHNE REORG										
$ 6.873	293.2	301.6	$1960.00	34.56	$ .354	$ .238	$ .013	$ .000	22.79	33.92
LAS ANIMAS, AGUILAR REORG.										
$ 3.928	244.8	244.8	$1960.00	34.56	$ .344	$ .136	$ .013	$ .000	16.05	40.66
LAS ANIMAS, BRANSON REORG.										
$ 2.810	43.4	47.4	$2785.22	39.45	$ .021	$ .111	$ .004	$ .000	59.24	11.35
LAS ANIMAS, KIM REORG.										
$ 4.770	109.3	111.4	$2671.20	47.10	$ .073	$ .225	$ .005	$ .000	42.81	13.90
LINCOLN, HUGO										
$ 7.844	170.3	176.9	$2095.68	36.95	$ .081	$ .290	$ .006	$ .000	44.33	12.38
LINCOLN, LIMON										
$ 12.164	370.8	398.0	$1960.00	34.56	$ .360	$ .420	$ .005	$ .000	30.56	26.15

Table VI

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
LINCOLN, GENOA										
$ 3.378	75.0	75.1	$2230.58	39.33	$ .035	$ .133	$ .002	$ .000	44.98	11.73
LINCOLN, KARVAL										
$ 4.048	81.5	83.8	$2167.64	36.32	$ .035	$ .147	$ .002	$ .000	48.34	11.35
LINCOLN, ARRIBA										
$ 4.795	37.4	43.8	$2434.43	20.15	$ .010	$ .097	$ .003	$ .000	109.48	11.35
LOGAN, VALLEY										
$ 83.253	3297.4	3329.7	$2047.37	36.10	$ 3.811	$ 3.006	$ .771	$ .000	25.00	31.71
LOGAN, FRENCHMAN										
$ 6.031	194.3	202.8	$2125.58	37.48	$ .205	$ .226	$ .007	$ .000	29.75	26.96
LOGAN, BUFFALO										
$ 8.332	235.7	245.9	$2001.58	35.30	$ .198	$ .294	$ .004	$ .000	33.89	22.82
LOGAN, PLATEAU										
$ 7.921	148.2	148.7	$2972.90	46.01	$ .078	$ .364	$ .002	$ .000	53.26	11.35
MESA, DEBEQUE										
$ 7.546	100.1	104.1	$2751.78	32.82	$ .039	$ .248	$ .002	$ .000	72.49	11.35
MESA, PLATEAU VALLEY										
$ 6.668	327.3	327.3	$1960.00	34.56	$ .411	$ .230	$ .002	$ .000	20.37	36.34
MESA, MESA VALLEY										
$ 212.714	14380.5	14380.5	$1960.00	34.56	$ 20.834	$ 7.352	$ .117	$ .000	14.79	41.92
MINERAL, CREEDE CONS.										
$ 9.318	183.0	183.9	$2126.19	34.29	$ .072	$ .320	$ .002	$ .000	50.66	11.35
MOFFAT, MOFFAT										
$ 125.618	3078.4	3078.4	$1960.00	34.56	$ 1.692	$ 4.342	$ .000	$ .089	40.81	15.90
MONTEZUMA, MONTEZUMA-CORTEZ										
$ 34.221	2592.5	2632.6	$1960.00	34.56	$ 3.977	$ 1.183	$ .044	$ .000	13.00	43.71
MONTEZUMA, DOLORES										
$ 6.715	438.2	453.5	$1960.00	34.56	$ .657	$ .232	$ .008	$ .000	14.81	41.90
MONTEZUMA, MANCOS										
$ 5.275	442.3	442.3	$1960.00	34.56	$ .685	$ .182	$ .018	$ .000	11.93	44.78
MONTROSE, MONTROSE										
$ 62.103	4134.7	4150.7	$1960.00	34.56	$ 5.989	$ 2.146	$ .069	$ .000	14.96	41.75
MONTROSE, WEST END										
$ 15.697	827.4	827.4	$1994.28	35.17	$ 1.098	$ .552	$ .004	$ .000	18.97	37.74

Table VI

AV	ADAE	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
MORGAN, BRUSH										
$ 31.052	1290.9	1317.7	$1960.00	34.56	$ 1.509	$ 1.073	$ .022	$ .000	23.57	33.14
MORGAN, FORT MORGAN										
$ 57.094	2349.6	2433.6	$2083.10	36.73	$ 2.972	$ 2.097	$ .063	$ .000	23.46	33.25
MORGAN, WELDON VALLEY										
$ 4.252	137.2	144.6	$2091.15	36.87	$ .146	$ .157	$ .018	$ .000	29.40	27.31
MORGAN, WIGGINS										
$ 12.020	407.7	420.3	$2138.59	37.71	$ .445	$ .453	$ .014	$ .000	28.60	28.11
OTERO, EAST OTERO										
$ 28.166	2318.9	2382.8	$1960.00	34.56	$ 3.697	$ .973	$ .088	$ .000	11.82	44.89
OTERO, ROCKY FORD										
$ 22.710	1261.5	1323.9	$1960.00	34.56	$ 1.810	$ .785	$ .115	$ .000	17.15	39.56
OTERO, MANZANOLA										
$ 2.903	199.6	220.2	$1960.00	34.56	$ .331	$ .100	$ .013	$ .000	13.18	43.53
OTERO, FOWLER										
$ 9.274	392.5	421.6	$2069.41	36.49	$ .534	$ .338	$ .019	$ .000	22.00	34.71
OTERO, CHERAW										
$ 2.835	188.7	197.1	$1960.00	34.56	$ .288	$ .098	$ .000	$ .000	14.38	42.33
OTERO, SWINK										
$ 4.307	310.3	316.7	$2018.33	35.59	$ .486	$ .153	$ .007	$ .000	13.60	43.11
OURAY, OURAY										
$ 5.379	144.6	150.9	$2107.03	37.15	$ .118	$ .200	$ .001	$ .000	35.64	21.07
OURAY, RIDGWAY										
$ 3.441	228.1	228.1	$1994.91	35.18	$ .334	$ .121	$ .000	$ .006	15.09	41.62
PARK, PLATTE CANYON										
$ 15.588	931.6	931.6	$2287.92	40.34	$ 1.503	$ .629	$ .000	$ .057	16.73	39.98
PARK, PARK										
$ 35.155	481.5	481.5	$3068.80	36.38	$ .199	$ 1.279	$ .000	$ .044	73.01	11.35
PHILLIPS, HOLYOKE										
$ 20.779	508.0	527.4	$2044.51	36.05	$ .329	$ .749	$ .004	$ .000	39.40	17.31
PHILLIPS, HAXTUN										
$ 11.332	373.3	373.3	$2225.20	39.24	$ .386	$ .445	$ .016	$ .000	30.36	26.35
PITKIN, ASPEN										
$ 119.398	914.7	960.4	$2602.92	19.19	$ .209	$ 2.291	$ .000	$ .000	124.32	11.35

Table VI

	AV	ADAF	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
PROWERS, GRANADA	$ 5.812	261.6	284.6	$1960.00	34.56	$ .357	$ .201	$ .033	$ .000	20.42	36.29
PROWERS, LAMAR	$ 32.947	1976.2	2011.3	$1960.00	34.56	$ 2.804	$ 1.139	$ .109	$ .000	16.38	40.33
PROWERS, HOLLY	$ 8.411	384.4	402.0	$1964.45	34.64	$ .498	$ .291	$ .026	$ .000	20.92	35.79
PROWERS, WILEY	$ 6.005	218.6	224.0	$1960.00	34.56	$ .232	$ .208	$ .000	$ .000	26.80	29.91
PUEBLO, PUEBLO CITY	$ 351.294	18209.5	18992.2	$1961.60	34.59	$ 25.104	$ 12.151	$ .664	$ .000	18.50	38.21
PUEBLO, PUEBLO RURAL	$ 92.556	4766.3	4766.3	$2054.19	36.22	$ 6.438	$ 3.353	$ .055	$ .000	19.42	37.29
RIO BLANCO, MEEKER	$ 27.248	760.9	760.9	$2314.30	40.81	$ .649	$ 1.112	$ .000	$ .000	35.81	20.90
RIO BLANCO, RANGELY	$ 204.191	490.7	501.3	$2593.65	6.19	$ .035	$ 1.265	$ .001	$ .000	407.35	11.35
RIO GRANDE, DEL NORTE	$ 13.165	716.2	732.8	$1960.00	34.56	$ .981	$ .455	$ .029	$ .000	17.97	38.74
RIO GRANDE, MONTE VISTA	$ 18.752	1305.7	1336.0	$1960.00	34.56	$ 1.971	$ .648	$ .070	$ .000	14.04	42.67
RIO GRANDE, SARGENT	$ 11.311	352.4	361.2	$2328.56	41.06	$ .377	$ .464	$ .014	$ .000	31.32	25.39
ROUTT, HAYDEN	$ 53.520	522.0	522.0	$2488.58	21.85	$ .129	$ 1.170	$ .000	$ .000	102.52	11.35
ROUTT, STEAMBOAT SPGS.	$ 63.885	1531.6	1531.6	$2414.39	42.57	$ .978	$ 2.720	$ .000	$ .013	41.71	15.00
ROUTT, SOUTH ROUTT	$ 23.139	516.6	516.6	$2603.17	45.90	$ .283	$ 1.062	$ .010	$ .006	44.79	11.92
SAGUACHE, MOUNTAIN VALLEY	$ 4.733	239.3	245.4	$1960.00	34.56	$ .317	$ .164	$ .026	$ .000	19.29	37.42
SAGUACHE, MOFFAT	$ 8.639	62.9	65.3	$3073.91	21.41	$ .016	$ .185	$ .006	$ .000	132.25	11.35
SAGUACHE, CENTER	$ 10.810	618.0	628.4	$1960.00	34.56	$ .858	$ .374	$ .050	$ .000	17.20	39.51

Table VI

AV	ADAF	AF	ARB	MILL	SF	PT	PVRTY	GRTH	LS	SS
SAN JUAN, SILVERTON										
$ 6.096	214.0	214.0	$2754.71	48.58	$ .293	$ .296	$ .000	$ .007	28.49	28.22
SAN MIGUEL, TELLURIDE										
$ 14.430	257.2	257.2	$2337.29	34.65	$ .101	$ .500	$ .000	$ .002	56.10	11.35
SAN MIGUEL, NORWOOD										
$ 5.455	361.1	361.1	$1960.00	34.56	$ .519	$ .189	$ .004	$ .000	15.11	41.60
SAN MIGUEL, EGNAR										
$ 3.799	59.5	60.2	$2128.66	28.61	$ .020	$ .109	$ .000	$ .000	63.05	11.35
SEDGWICK, JULESBURG										
$ 9.764	376.0	382.9	$2152.55	37.96	$ .454	$ .371	$ .007	$ .000	25.50	31.21
SEDGWICK, PLATTE VALLEY										
$ 9.548	261.0	266.3	$2253.17	39.73	$ .221	$ .379	$ .002	$ .000	35.85	20.86
SUMMIT, SUMMIT										
$ 160.057	1361.3	1361.3	$2601.87	20.18	$ .312	$ 3.230	$ .000	$ .028	117.58	11.35
TELLER, CRIPPLE CREEK-VIC.										
$ 15.068	252.4	255.4	$2267.29	32.23	$ .093	$ .486	$ .009	$ .000	59.00	11.35
TELLER, WOODLAND PARK										
$ 28.603	1402.9	1402.9	$1960.00	34.56	$ 1.761	$ .989	$ .000	$ .000	20.39	36.32
WASHINGTON, AKRON										
$ 18.325	484.5	488.0	$2006.99	35.39	$ .331	$ .649	$ .005	$ .000	37.55	19.16
WASHINGTON, ARICKAREE										
$ 15.492	100.3	111.2	$2712.33	18.01	$ .023	$ .279	$ .006	$ .000	139.27	11.35
WASHINGTON, OTIS										
$ 7.399	127.0	140.1	$2157.18	33.62	$ .053	$ .249	$ .005	$ .000	52.80	11.35
WASHINGTON, LONE STAR										
$ 3.345	56.6	56.6	$3809.79	54.11	$ .035	$ .181	$ .000	$ .000	59.06	11.35
WASHINGTON, WOODLIN										
$ 16.328	107.5	114.4	$2973.00	19.30	$ .025	$ .315	$ .003	$ .000	142.69	11.35
WELD, GILCREST										
$ 66.662	1622.3	1627.8	$1960.00	34.56	$ .886	$ 2.304	$ .027	$ .000	40.95	15.76
WELD, EATON										
$ 23.126	1057.8	1069.2	$1960.00	34.56	$ 1.296	$ .799	$ .049	$ .000	21.63	35.08
WELD, KEENESBURG										
$ 54.274	1192.1	1234.1	$1960.00	34.56	$ .543	$ 1.876	$ .029	$ .000	43.98	12.73

Table VI

	AV	ADAF	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
WELD, WINDSOR	$ 106.675	1423.1	1423.1	$2275.84	26.37	$ .426	$ 2.813	$ .003	$ .025	74.96	11.35
WELD, JOHNSTOWN	$ 17.590	1091.6	1091.6	$1979.37	34.90	$ 1.547	$ .614	$ .018	$ .000	16.11	40.60
WELD, GREELEY	$ 217.384	9152.6	9235.1	$1979.25	34.90	$ 10.692	$ 7.587	$ .135	$ .000	23.54	33.17
WELD, PLATTE VALLEY	$ 17.728	850.5	857.9	$2121.32	37.41	$ 1.157	$ .663	$ .026	$ .000	20.66	36.05
WELD, FORT LUPTON	$ 88.212	1696.9	1696.9	$1992.31	31.46	$ .606	$ 2.775	$ .038	$ .000	51.99	11.35
WELD, AULT-HIGHLAND	$ 19.585	759.6	780.1	$2078.34	36.65	$ .904	$ .718	$ .024	$ .000	25.11	31.60
WELD, BRIGGSDALE	$ 3.484	79.1	81.2	$2542.79	44.84	$ .050	$ .156	$ .002	$ .000	42.90	13.81
WELD, PRAIRIE	$ 6.788	74.1	82.3	$2450.54	26.12	$ .024	$ .177	$ .006	$ .000	82.48	11.35
WELD, GROVER	$ 4.355	109.4	114.5	$2366.13	41.72	$ .089	$ .182	$ .005	$ .000	38.04	18.67
YUMA, WEST YUMA	$ 38.097	1123.8	1123.8	$2244.75	39.58	$ 1.015	$ 1.508	$ .011	$ .000	33.90	22.81
YUMA, EAST YUMA	$ 32.091	885.6	885.6	$1960.00	34.56	$ .627	$ 1.109	$ .008	$ .000	36.24	20.47

	AV	ADAF	AE	ARB	MILL	SE	PT	PVRTY	GRTH	LS	SS
STATE TOTALS	$12647.170	524905.5	531278.1	$2152.06	37.02	$675.120	$468.220	$ 8.808	$ 3.581	23.81	27.62

COMMITTEE ON SCHOOL FINANCE

BILL 1

A BILL FOR AN ACT

CONCERNING PUBLIC SCHOOL FINANCE, AND MAKING AN APPROPRIATION THEREFOR.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

The bill accomplishes the following: (1) Provides increased equalization support levels for future years (sections 1 and 2); (2) Continues the "minimum guarantee" at the current level (section 3); (3) Revises the authorized revenue base concept to provide that each district's authorized revenue base shall be annually enlarged by a flat dollar amount per pupil of attendance entitlement, and allows certain districts with a low authorized revenue base to increase said base, thereby reducing the gap between the authorized revenue bases of certain districts (section 4); (4) Adds a legislative declaration to the "Public School Finance Act of 1973" that use of general fund revenues in excess of the seven percent limitation on general fund expenditures to fund said act is proper to the extent that such use will accomplish property tax relief (section 5); (5) Removes the requirement that districts supporting a licensed public educational television station provide matching funds in order to qualify for state assistance (section 6); (6) Repeals certain outdated provisions (section 7); (7) Makes an appropriation (section 8).

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 22-50-105 (1) (a), Colorado Revised Statutes 1973, as amended, and as further amended by Session Laws of

Colorado 1977, is amended BY THE ADDITION OF THE FOLLOWING NEW SUBPARAGRAPHS to read:

22-50-105. State equalization program - district support level - state's share. (1) (a) (VI) For 1979, forty-four dollars and twenty-five cents for each pupil of attendance entitlement for each mill levied for the general fund of the district for collection during 1979;

(VII) For 1980, forty-eight dollars and sixteen cents for each pupil of attendance entitlement for each mill levied for the general fund of the district for collection during 1980;

(VIII) For 1981, fifty-two dollars and forty-four cents for each pupil of attendance entitlement for each mill levied for the general fund of the district for collection during 1981;

(IX) For 1982, fifty-six dollars and seventy-one cents for each pupil of attendance entitlement for each mill levied for the general fund of the district for collection during 1982.

SECTION 2. 22-50-105 (1) (b), Colorado Revised Statutes 1973, is REPEALED AND REENACTED, WITH AMENDMENTS, to read:

22-50-105. State equalization program - district support level - state's share. (1) (b) For 1983 and thereafter, the general assembly shall annually review and adjust the program support level. If the general assembly does not adopt a program support level for 1983, this article shall be repealed effective December 31, 1982.

SECTION 3. 22-50-105 (2) (d.1), Colorado Revised Statutes 1973, as enacted by chapter 264, Session Laws of Colorado 1977, is amended, and the said 22-50-105 (2), as amended, is further

amended BY THE ADDITION OF THE FOLLOWING NEW PARAGRAPHS, to read:

22-50-105. State equalization program - district support level - state's share. (2) (d.1) For 1978, eleven dollars and thirty-five cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1978; ~~For---1979---and thereafter,-the-general-assembly-shall-annually-review-and-adjust the-program-support-level;~~

(d.2) For 1979, eleven dollars and thirty-five cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1979;

(d.3) For 1980, eleven dollars and thirty-five cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1980;

(d.4) For 1981, eleven dollars and thirty-five cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1981;

(d.5) For 1982, eleven dollars and thirty-five cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1982. For 1983 and thereafter, the general assembly shall annually review and adjust the program support level. If the general assembly does not adopt a program support level for 1983, this article shall be repealed effective December 31, 1982.

SECTION 4. 22-50-106, Colorado Revised Statutes 1973, as amended, and as further amended by Session Laws of Colorado 1977, is REPEALED AND REENACTED, WITH AMENDMENTS, to read:

22-50-106. Authorized revenue base per pupil of attendance entitlement - limitation. (1) For each budget year, the "revenue base" per pupil of attendance entitlement in a district shall be the sum of the total amount of property tax revenue which the district is eligible to receive from the levy of the district for its general fund during the budget year, assuming one hundred percent collection of such levy, plus the total amount of equalization support which the district is eligible to receive from the state during the budget year pursuant to provisions of this article, divided by the attendance entitlement of the district for the budget year.

(2) (a) (I) For the 1978 budget year, the authorized revenue base of a district for each pupil of attendance entitlement shall be the revenue base for each pupil of attendance entitlement for that district for the 1977 budget year plus one hundred twenty dollars.

(II) In order to provide for the replacement of revenue that would otherwise be lost to districts as a result of changes in procedures for mobile home taxation as provided in part 2 of article 5 of title 39, C.R.S. 1973, an increase in the authorized revenue base per pupil of attendance entitlement of each district shall be allowed for the 1978 budget year in an amount equal to the total mobile home specific ownership taxes ~~collected~~ RECEIVED by the district in the calendar year 1977 divided by the 1977

attendance entitlement of the district. The computation for such increase shall be verified by the state board of education and certified to the district.

(b) For the 1979 budget year, the authorized revenue base of a district for each pupil of attendance entitlement shall be the revenue base for each pupil of attendance entitlement for that district for the 1978 budget year plus one hundred thirty dollars; except that no district shall be required to have an authorized revenue base less than one thousand four hundred dollars per pupil of attendance entitlement.

(c) For the 1980 budget year, the authorized revenue base of a district for each pupil of attendance entitlement shall be the revenue base for each pupil of attendance entitlement for that district for the 1979 budget year plus one hundred forty dollars; except that no district shall be required to have an authorized revenue base less than one thousand six hundred dollars per pupil of attendance entitlement.

(d) For the 1981 budget year, the authorized revenue base of a district for each pupil of attendance entitlement shall be the revenue base for each pupil of attendance entitlement for that district for the 1980 budget year plus one hundred fifty dollars; except that no district shall be required to have an authorized revenue base less than one thousand eight hundred dollars per pupil of attendance entitlement.

(e) For the 1982 budget year, the authorized revenue base of a district for each pupil of attendance entitlement shall be the revenue base for each pupil of attendance entitlement for

that district for the 1981 budget year plus one hundred sixty dollars.

(3) Except as provided in sections 22-50-107 and 22-50-108, the board of education of a district may not certify a levy requirement for an amount which, together with the state equalization support the district is eligible to receive during the budget year, shall exceed the district's authorized revenue base multiplied by the district's attendance entitlement for the budget year.

SECTION 5. Article 50 of title 22, Colorado Revised Statutes 1973, as amended, and as further amended by Session Laws of Colorado 1977, is amended BY THE ADDITION OF A NEW SECTION to read:

22-50-101.7. Legislative declaration - use of general fund revenues in excess of seven percent limitation to fund article. The general assembly hereby finds and declares that the funding of this article through appropriation of general fund revenues in excess of the seven percent limitation prescribed in section 24-75-201.1, C.R.S. 1973, is proper to the extent that the distribution of said revenues under this article will achieve property tax relief.

SECTION 6. 22-50-113.7 (2) and (3), Colorado Revised Statutes 1973, as enacted by chapter 264, Session Laws of Colorado 1977, are amended to read:

22-50-113.7. Aid for instructional television. (2) Beginning January 1, 1977, and for each budget year thereafter, a school district qualified for state support

pursuant to the provisions of SUBSECTION (1) OF this section shall receive one dollar for each pupil of attendance entitlement in school districts within the coverage area of such station, as defined by 47 C.F.R. 73.683, and determined by the department of education.

(3) In addition to school districts covered under the provisions of subsections (1) and (2) of this section, any other school districts supporting a licensed public educational television station shall receive one dollar for each ~~matching dollar--paid--by~~ PUPIL OF ATTENDANCE ENTITLEMENT IN the school district. Such moneys received ~~and-matched~~ by the local school district shall be paid by the district to the educational television station. The total state assistance for this subsection (3) shall not exceed one hundred thousand dollars.

SECTION 7. Repeal. 22-50-105 (1) (c) and (2) (e), Colorado Revised Statutes 1973, as amended, and as further amended by Session Laws of Colorado 1977, are repealed.

SECTION 8. Appropriation. There is hereby appropriated, out of any moneys in the state treasury not otherwise appropriated, for the fiscal year commencing July 1, 1978, the sum of _____ dollars ($), or so much thereof as may be necessary, to the department of education for implementation of this act.

SECTION 9. Effective date. This act shall take effect July 1, 1978.

SECTION 10. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for

the immediate preservation of the public peace, health, and safety.

COMMITTEE ON SCHOOL FINANCE

BILL 2

A BILL FOR AN ACT

CONCERNING STATE TAX REVENUES.

Bill Summary

(NOTE: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Continues indefinitely the increased cigarette tax imposed in 1977, and alters slightly the portion thereof going to local governments.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 39-22-623 (1) (a), Colorado Revised Statutes 1973, as amended by chapter 516, Session Laws of Colorado 1977, is amended to read:

39-22-623. Disposition of collections. (1) (a) An amount equal to forty-six percent of the gross state cigarette tax, commencing July 1, 1973, shall be apportioned to incorporated cities and incorporated towns which levy taxes and adopt formal budgets and to counties; except that, ~~for the period~~ commencing July 1, 1977, ~~and ending June 30, 1978,~~ the amount apportioned shall be ~~thirty-two~~ THIRTY AND TWO-THIRDS percent of the gross state cigarette tax. For the purposes of this section, a city and county shall be considered as a city. The city or town share

shall be apportioned according to the percentage of state sales tax revenues collected by the department of revenue in an incorporated city or town as compared to the total state sales tax collections that may be allocated to all political subdivisions in the state; the county share shall be the same as that which the percentage of state sales tax revenues collected in the unincorporated area of the county bears to total state sales tax revenues which may be allocated to all political subdivisions in the state. The department of revenue shall certify to the state treasurer, at least annually, the percentage for allocation to each city, town, and county, and such percentage for allocation so certified shall be applied by said department in all distributions to cities, towns, and counties until changed by certification to the state treasurer. In order to qualify for distributions of state income tax moneys, units of local government are prohibited from imposing fees, licenses, or taxes on any person as a condition for engaging in the business of selling cigarettes or from attempting in any manner to impose a tax on cigarettes. For purposes of this paragraph (a), the gross state cigarette tax means the total tax before the discount provided for in section 39-28-104 (1).

SECTION 2. 39-28-103 (2), Colorado Revised Statutes 1973, as amended by chapter 516, Session Laws of Colorado 1977, is amended to read:

39-28-103. Tax levied. (2) ~~For the period~~ Commencing July 1, 1977, ~~and ending June 30, 1978,~~ the tax imposed by this section shall be levied at the rate of seven and one-half mills

on each cigarette.

SECTION 3. Effective date. This act shall take effect July 1, 1978.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.