Report to the Colorado General Assembly:

RESULTS UNDER THE 1962 SCHOOL FOUNDATION ACT



COLORADO LEGISLATIVE COUNCIL

PUBLICATION NO. 76 RESEARCH DECEMBER 1962

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Colorado General Assembly

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ROOM 341, STATE CAPITOL DENVER 2, COLORADO ACOMA 2-9911 - EXTENSION 2285

December 31, 1962

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To Members of the Forty-fourth Colorado General Assembly:

As directed by the provisions of Section 26, Sentate Bill No. 30, 1962 session, the Legislative Council continued its Committee on School Aid for the purpose of reviewing the formula for the distribution of state aid to schools.

Because the committee did not have all of the necessary information by the time the Council held its final meeting in November, the Council authorized the committee to meet in December to complete its report. Consequently, the Council has not had the opportunity to review the committee's report which is being transmitted herewith.

Respectfully submitted,

James E. Donnelly Chairman

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Senator James E. Donnelly, Chairman Colorado Legislative Council Room 341, State Capitol Denver 2, Colorado

Dear Mr. Chairman:

Your Committee on School Aid, under the directives of Section 26, Senate Bill No. 30, 1962 session, has completed its review of the new state school aid distribution formula and submits the accompanying report and recommendations.

Since the committee was allowed to meet in December, the accompanying report contains the most recent figures available at this time in regard to distribution under the 1962 Public School Foundation Act.

Respectfully submitted,

Elmer A. Johnson Chairman

FOR EWORD

Section 26 of Senate Bill No. 30, 1962 session, directed the Legislative Council to continue its Committee on School Aid "for the purpose of reviewing the formula for distribution of state school support under the provisions of this act, to recommend necessary or desirable refinements or changes therein, and also to study other matters affecting the public schools of the state." The membership of this committee consisted of Representative Elmer A. Johnson, chairman; Representative Guy Poe, vice chairman; Lieutenant Governor Robert L. Knous; Senators Fay DeBerard, Roy H. McVicker, James W. Mowbray, and Allegra Saunders; and Representatives Palmer L. Burch, Forrest G. Burns, Ruth B. Clark, James M. French, John G. Mackie, Howard B. Propst, Raymond H. Simpson, and Albert J. Tomsic.

Two reports were issued in 1961 under the direction of the committee in regard to state aid to schools in Colorado. The first of these -- Research Publication No. 56 -- contained the committee's findings and recommendations on this subject and also included two minority reports on the basic issue of the determination of need for state aid. The second report -- Research Publication No. 60 -- provided background material on the various areas covered by the committee in its study.

In addition to the committee's recommendations, the accompanying report brings several of the tables in Research Publication No. 60 up-to-date as well as comparing actual 1962-63 state aid distributions with the estimates used in the 1962 session when the new act was passed.

The committee was assisted in its study by Dr. Elbie Gann and Mr. Charles E. Hathaway of the State Department of Education; by Miss Clair T. Sippel of the Legislative Reference Office; and by Mr. Phillip E. Jones and Miss Janet Wilson of the Legislative Council staff.

December 31, 1962

Lyle C. Kyle Director

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RESULTS UNDER THE 1962 SCHOOL FINANCE ACT

Section 26 of Senate Bill No. 30, 1962 Regular Session, directed the Legislative Council to continue its Committee on School Aid for the purpose of reviewing the new formula for distribution of state school support and of recommending necessary or desirable refinements or changes therein. During the past year the committee has reviewed the operation of the state school aid program and makes the following findings and recommendations.

Committee Findings

Follow-up on Basic Data in 1961 Research Report

Tables 1 through 8 were prepared by the State Department of Education as a follow-up to some of the basic data in the 1961 research report of the Committee on School Aid. These tables contain the most recent information on the subjects covered by Tables 1 through 7 and Table 11 in that report.

Table 1 compares the percentage of state aid each county actually received under the Public School Foundation Act in 1961-62 with the percentage of funds distributed to counties on a per-pupil basis (Direct Grant Reserve Program) during the same year. A similar comparison for the 1962-63 school year is contained in the last two columns in the table, but since distributions are no longer being made on a per-pupil basis, the generally comparable percentage of basic classroom units for each county has been used.

Table 2 reports the estimated per cent of revenue contributed by state governments for the support of public elementary and secondary schools in 1961-62. In this respect Colorado ranked 45th among the 50 states with 20.6 per cent compared to 1960-61 when it ranked 43rd with a percentage of support of 22.1.

Table 3 shows school district special fund receipts for school year 1960-61 on the basis of local or district sources, county sources, state sources, and federal sources. Revenues from each of these four sources are shown in terms of per calculated student in average daily attendance and also as a percentage of total revenue receipts. These figures do not include non-revenue receipts or receipts for the bond and interest fund, the capital outlay (building) fund, capital reserve building fund, or the teacher retirement fund. Also, a total excluding Denver has been computed to show at a glance the extent to which this district affects the state-wide totals and percentages.

^{1. &}quot;State Aid to Schools in Colorado," Research Publication No. 60 Colorado Legislative Council, December, 1961.

Tables 4, 5, and 6 report tax effort for schools for the 1961 tax year. Table 4 shows total county and district tax effort for schools, including bonds and interest; Table 5 contains county and district tax effort for school operating purposes only; and Table 6 shows the county-wide tax effort for schools. These tables show the total dollar amount and the dollars per student in average daily attendance during the 1961-62 year.

Table 7 includes the 1961 county assessed valuations and average school district special fund levies in mills and in dollars, the 1960-61 average daily attendance calculated at 172 days, the assessed valuation per A.D.A. and the dollars levied per A.D.A. For 1961-62 the dollars levied per A.D.A. averaged \$238 for the state as a whole compared to similar figures of \$194(1960-61), \$195(1959-60), \$182(1958-59), and \$215(1957-58).

Table 8, comparable to Table 11 in the 1961 report, shows federal aid to schools for 1961-62. These funds were granted for such purposes as vocational education, federally "impacted" areas, school lunch, and various programs under the National Defense Education Act. (Not included in the table are a number of grants paid to the state universities and colleges, junior colleges, and State Department of Education, i.e., funds which are not passed on to school districts for use in kindergarten through grade 12.) Public schools in Colorado received a total of \$13,125,025 in payments from the federal government in 1961-62, compared to \$7,435,816 in 1960-61. However, these figures may be somewhat misleading due to the fact that some school districts may report late one year and early the next and thus may receive "double" payments within the same 12-month period.

State Support for 1961-62 Under Public School Foundation Act

Table 9, prepared by the State Department of Education, contains the final figures on the 1961-62 distribution of state school aid under the Public School Foundation Act. The state obligation under the minimum equalization program (Column 1) for 1961-62 was figured on the basis of a \$5,200 classroom unit value and a county obligation of 12 mills on the assessed valuation as adjusted by 100 per cent urban sales ratio, with no county to receive any less monies per classroom unit 1961-62 than it received in 1960-61. Additional classroom units for excess growth and small attendance centers were included in the minimum equalization program. Because the funds available were lesss than the total needed for full implementation of the minimum equalization program, the allocations were prorated.

The Public School Income Fund monies distribued on a direct grant basis in 1961-62 are shown in Column 2 of Table 9. Supplemental support (Column 3) was distributed by the state board of education to needy school districts from the contingency reserve fund in cases of financial emergencies caused by acts of God, sudden increases in enrollment, and other similar contingencies. State transportation aid and junior college aid are not included in Table 9.

Minimum Equalization Program Under S.B. 30 for 1962-63

Table 10 presents the actual figures on the county obligation and the amount of state support for each county under the minimum equalization program as provided in Senate Bill No. 30 for 1962-63. The computations for the minimum program (not including programs for excess growth, small attendance centers, low income counties, or contingency reserve) are summarized in the following steps:

- 1. 1961-62 aggregate days of attendance in county + 172 = average daily attendance in county.
- 2. Average daily attendance in county : 25 = number of classroom units (CRU's) in county. (See Column 1 in Table 10.)
- 3. 1962 assessed valuation, adjusted by the three-year average (1959-61) urban sales ratio : number of CRU's = adjusted assessed valuation per CRU. (See Column 2 in Table 10.)
- 4. 1961 adjusted gross income in county : number of CRU's = adjusted gross income per CRU. (See Column 3 in Table 10.)
- 5. Adjusted gross income per CRU + adjusted assessed valuation per CRU = base figure; base figure x .53 per cent factor = shared county support per CRU. (See Column 4 in Table 10.)
- 6. Shared county support per CRU x number of CRU's = total shared county support. (See Column 5 in Table 10.)
- 7. Shared county support : 1962 unadjusted assessed valuation = mill levy for shared support. (See Column 6 in Table 10.)
- 8. \$200 required county support x number of CRU's = total required county support. (See Column 7 in Table 10.)
- 9. Required county support : 1962 unadjusted assessed valuation = mill levy for required support. (See Column 8 in Table 10.)
- 10. Mill levy for shared support + mill levy for required support = total county mill levy. (See Column 9 in Table 10.)
- 11. \$5,000 less shared county support per CRU = state support per CRU. (See Column 10 in Table 10.)
- 12. State support per CRU x number of CRU's = total state support for county. (See Column 11 in Table 10.)

At the time Senate Bill 30 was adopted, the actual figures on county-by-county implementation were not available. The estimates which appeared in the tables accompanying the bill were based on known figures (which were one year earlier than the actual figures to be used in implementing the formula) for all factors except the number of classroom units. The 1960 adjusted gross income, the 1961 assessed valuation, and the 3½-year average urban sales ratio (July 1, 1957 through December 31, 1960) were used in estimating the 1962-63 distribution. The number of classroom units was projected for 1962-63 on the basis of estimates submitted by local school district officials. Classroom units were the only basic figures for which a projection was attempted.

Table 11 gives the estimates for 1962-63 under Senate Bill 30 which were used during the 1962 legislative session. The columns be compared with the columns in Table 10. The tables do not include programs for excess growth, small attendance centers, low income counties, or contingency reserve.

The total 1962-63 state obligation for the minimum program as shown in Table 10 will be \$41,230,215, or \$4,583,473 less than the estimated \$45,813,688 shown in Table 11. The county shared support will be \$36,762,926, compared to the estimate of \$34,126,312, and the county required support will be \$3,115,440, compared to an estimate of \$3,197,600.

The General Assembly appropriated \$39,681,350, which, added to an estimated \$3,000,000 revenue to the Public School Income Fund and an estimated \$2,300,000 revenue from federal mineral leases, made a total of \$44,981,350 available for implementation of the 1962-63 minimum equalization program. Since the state obligation is now expected to be only \$41,230,215, the reversion to the general fund is estimated at \$3,751,135. An over-estimate of 410.8 classroom units accounted for approximately \$1,250,000 of the excess appropriation; increased assessed valuation and adjusted gross income accounted for the remaining \$2,500,000 excess appropriation.

In order to show the reasons for differences between estimates and actual figures on the amount of state support (especially in Arapahoe and Jefferson Counties, where the disparities were most evident), a series of tables is included in this report to compare estimates and actual figures for each of the basic components of the formula.

Table 12 shows the estimated number of classroom units used in the projections during the 1962 Regular Session as compared with the actual number reported by the school districts in each county as of the end of the 1961-62 school year. The 1961-62 actual average daily attendance is used for computing classroom units for the 1962-63 school year distribution. The actual number of classroom units is 410.8 less than the estimate, with approximately three-fourths of this number falling in Adams, Arapahoe, Boulder, and Jefferson Counties.

Table 13 reports the certified assessed valuation for 1961 and the assessed valuation by county for 1962 as submitted to the State Board of Equalization by the Tax Commission.

Table 14 includes the urban sales ratio, by county, for the 1959-61 three-year period (to be used this school year) in comparison with the 3½-year urban ratio (July, 1957 through December, 1960) which was used in the estimate during the 1962 session.

Table 15 contains the adjusted gross income figures by county for the 1961 and 1962 report years. There are substantial increases in certain counties, particularly around Denver, that cannot be attributed completely to economic growth. The Director of Revenue has indicated that a refined coding system has resulted in these substantial increases. In coding the 1960 income (reported in 1961), a return that had a Denver postal number was attributed to Denver County. When the

1961 income (reported in 1962) was coded, a specific check was made on the return address; consequently, income tax returns were attribued to the county of residence rather than the mailing address which resulted in rather substantial shifts of income credited to the counties bordering Denver.

Excess Growth for 1962-63

Senate Bill 30 continued the provision for additional class-room units for school districts which, during the first twelve weeks of the school year, experienced an increase in average daily attendance in excess of seven per cent of the average daily attendance during the first twelve weeks of the preceding school year. The appropriation for this purpose was \$1,523,600 (Table 17), and the State Department of Education estimates that the actual requirement will be \$1,482,000 (Table 16). At one time there was concern that the Fort Carson area in El Paso County might experience a sudden increase in enrollment which would require proration of the excess growth funds at about 80 per cent. However, latest reports indicate that this increase is unlikely to occur and that the appropriated funds will be sufficient to implement at 100 per cent.

Table 18 shows the estimates on state aid for excess growth units for 1963-64 at varying cut-off points, i.e., from the present seven per cent level to one per cent. For example, if the state were to provide for excess growth over seven per cent of the previous year's attendance, the cost is estimated at \$1,180,400 whereas at the one per cent level this cost is estimated at \$3,291,600.

Small Attendance Centers for 1962-63

Provision was made in Senate Bill 30 for additional classroom units for reorganized school districts operating necessary isolated attendance centers which are located 20 or more miles from the nearest attendance center in the district and which have less than 175 pupils in average daily attendance. The appropriation for these small attendance centers was \$1,165,200 and the cost of this program is \$1,126,320, leaving \$38,880 to revert to the general fund. Table 19 shows the state support for small attendance centers in each district and county which will be paid in 1962-63. The State Department of Education intends to prepare a detailed analysis of the operation of this program for presentation to the General Assembly at a later time.

The estimates on small attendance units made during th 1962 session are shown in Table 20. However, this table shows only the county totals and does not give a district-by-district breakdown throughout the state.

Additional State Support for Low Income Counties, 1962-63

Under Senate Bill 30, any county in which the adjusted gross income per classroom unit is less than \$103,000 is entitled to an additional \$200 state support per classroom unit. The monies for this support are paid out of the \$500,000 contingency reserve fund. The

actual amount allocated to low income counties for 1962-63 (on the basis of 1961 adjusted gross income) was \$164,200. Table 21 includes the counties which qualified for this support and the amount distributed to each. On the other hand, for comparative purposes Table 22 contains the February, 1962 estimates for low income counties based on 1960 adjusted gross income and estimated classroom units. The estimated cost of the low income program was \$268,600, whereas the actual cost was only \$164,200.

Contingency Reserve Fund, 1962-63

The appropriation for the contingency reserve fund for 1962-63 was \$500,000. As stated above, \$164,200 of this amount has been allocated to low income counties. The latest estimate on the cost of Section 17 (1) (c) of Senate Bill 30 concerning "unusual physical, geographical, or small-size conditions not otherwise provided for in this act" is approximately \$150,000, which would leave \$185,800 in the contingency reserve fund to cover other contingencies which may arise. Table 23 shows the amounts under Section 17 (1) (c) which had been requested and recommended by counties as of December 10, 1962, with the recommended payments amounting to \$57,525.74. The estimated total cost by counties used in the 1962 Session (\$83,200) is reported in Table 24.

Summary of State Support Under Public School Foundation Act for 1962-63

Table 25 summarizes the 1962-63 state support to each county for the minimum equalization program, excess growth, small attendance centers, low income counties, and small size conditions. For comparison, Table 26 contains a summary of the estimates which were used at the time Senate Bill 30 was adopted.

Comparison of 1961 and 1962 County and School District Mill Levies

A comparison of 1961 and 1962 mill levies by counties and by school districts is contained in Table 27. The 1962 mill levies, which will be collectible in 1963, were made under the provisions of Senate Bill 30 while the 1961 levies were imposed under the provisions of the previous act.

Committee Recommendations

Recommended Changes in Senate Bill 30

The committee recommends several minor changes in Chapter 77, Session Laws of 1962 (Senate Bill 30). Most of these changes were suggested by the State Department of Education to clarify the law. They are in the nature of "housekeeping" changes many of which will not change present practices.

The recommended amendments are presented in bill form in Appendix A of this report. The most significant of the changes are discussed below.

<u>Change fraction from one-fifth to one-tenth</u>. The committee recommends that the fraction used in computing the time of a part-time teacher and in computing classroom units be changed from one-fifth to one-tenth. This will simplify calculations in the State Department of Education.

Eliminate prohibition against totaling teacher's time to more than one. The committee recommends the elimination of the provision that "under no circumstances shall the fractional parts of any one teacher's time be totaled to more than one." There are a few instances in which this provision has worked undue hardships on school districts which conduct special types of programs on Saturdays by employing teachers who teach full time during the week in other school districts.

Delete requirement for information on high school graduates attending college. The committee recommends the elimination of the requirement that each school district furnish information on the number of high school graduates of the preceding school year who have enrolled in institutions of higher learning. This information is not being compiled from the required reports. If necessary, the requirement can be re-enacted in some other part of the school laws, but the committee feels that it is not an appropriate part of the Foundation Act at this time.

Use average adjusted gross income. The committee recommends the use of the arithmetic average of adjusted gross income for 1961 and 1962 for the 1963-64 distribution and the use of a three-year average thereafter.

Limit county obligation per classroom unit to amount of classroom unit value. The committee recommends the addition of a provision that the measure of shared county support, when added to the measure of required county support, shall not exceed the value of the classroom unit (\$5,200). This proposal would reverse the present policy of requiring a county to meet the full county obligation (with shared county support computed at .53 per cent) even though the computed obligation figure exceeds \$5,200. For the 1962-63 school year the two counties affected in this respect (Hinsdale and Rio Blanco) were required to pay \$8,743 and \$7,070 county support per classroom unit, respectively.

Eliminate all reference to game and fish fees. The constitutionality of the provision concerning game and fish fees (Section 7) is in the process of litigation and a decision of unconstitutionality would jeopardize the provisions of the law pertaining to county school levies. The committee therefore recommends that all references to game and fish fees be stricken from the Foundation Act.

Require that county obligation be financed solely through county school levy. The committee recommends that the county be required to finance its entire required and shared support from the county school levy. Specific ownership tax receipts, for example, could not be used to meet part of the county obligation in order to lower the county school levy. This recommendation is in accord with an Attorney General's opinion which interpreted the present statutory language as requiring that the county obligation be financed solely through the county school levy.

Extend Section 15 to include small attendance centers with an average daily attendance of 25.0 or less. Section 15 of Senate Bill 30 includes a table which specifies the allocation of classroom units to small attendance centers which are located 20 or more miles from the nearest attendance center in the district. The table does not, however, allocate additional units to small attendance centers if the average daily attendance is 25.0 or less. These centers must apply for contingency monies under Section 17 (1) (c) concerning small size conditions. Since a number of these centers meet the other requirements of Section 15, and since this year's experience shows that most of them require an amount of money equal to approximately 1½ times the classroom unit value, the committee recommends that they be included under Section 15 at a maximum of 1½ units rather than continued under the contingency arrangement. Any small attendance center not able to qualify under Section 15 would still be entitled to apply for contingency monies under Section 17 (1) (c).

Make exception for Pueblo Junior College on junior college aid. As a housekeeping measure, the committee recommends that Pueblo Junior College be made ineligible for junior college grants due to its change-over to a state-supported four-year college.

Recommendations Regarding Preparation of Estimates for 1963-64

The committee recognizes the difficulties encountered in estimating the school aid distribution before the actual figures are available but anticipates that the General Assembly will nevertheless request such estimates. Therefore it is deemed advisable to offer some direction as to the figures to be used in the estimates.

The committee recommends that the preliminary estimates for the 1963-64 school year be made on the basis of:

- 1. Classroom units projected for 1963-64 from estimates of the 1962-63 aggregate days of attendance supplied by the local school districts and checked for accuracy by the State Department of Education. (See Table 28.)
- 2. Estimated 1961-62 average adjusted gross income. (See Table 29.)
- 3. Estimated 1963 assessed valuation. (See Table 30.)
- 4. Estimated 1960-62 three-year average urban sales ratio. (See Table 31.)

Table 1

COMPARISON OF PROPORTIONATE SCHOOL AID DISTRIBUTIONS TO COUNTIES UNDER FOUNDATION PROGRAM AND DIRECT GRANT PROGRAM For School Years 1961-62 and 1962-63

Per Cent of Minimum Equalization Program,

<u>County</u>	Per Cent of Minimum Equalization Program for 1961-62*	Per Cent of Direct Grant Program for 1961-62	Excess Growth Small Attendance and Low Income Counties for 1962-63	Basic Class- room Units
Adams	11.854%	8.434%	11.711%	8.898%
Alamosa	.809	.610	.752	.592
Arapahoe	9.476	7.519	6.577	7.444
Archuleta	.214	.174	.230	.176
Baca	.374	.427	.475	.420
Bent	.588	.477	.608	.458
Boulder	4.280	4.018	3.986	4.127
Chaffee	.475	.433	.500	.438
Cheyenne		.172	.155	.164
Clear Creek	.184	.166	.151	.154
Conejos	1.129	.681	1.045	.665
Costilla	.677	.352	.541	.324
Crowley	.389	.271	.355	.266
Custer	.073	.068	.093	.063
Delta	1.225	.904	1.097	.869
Denver	11.033	21.899	13.191	21.605
Dolores	.173	.144	.181	.136
Douglas	.288	.329	.326	.340
Eagle	.424	.283	.436	.300
Elbert	.075	.224	.247	.216
El Paso	8.911	7.943	9.507	8.193
Fremont	1.146	1.016	1.105	.975
Garfield	.768	.780	.741	.755
Gilpin	.047	.031	.050	.040
Grand	.254	.250	.240	.240
Gunnison	.364	.309	.377	.318
Hinsdale		.007		.006
Huerfano	.555	.404	,567	.397
Jackson		.109	.078	.101
Jefferson	10.269	8.433	9.598	9.154

Per Cent of Minimum Equalization Program,

	Per Cent		Excess Growth	
	of Minimum	Per Cent of	Small Attendance	Per Cent of
	Equalization	Direct Grant	and Low	Basic Class-
	Program	Program	Income Counties	room Units
County	for 1961-62*	for 1961-62		for 1962-63**
<u>oouney</u>	101 1701 02	101 1701 02	101 1702 03	101 1/02 05
Kiowa	.070%	.166%	.115%	.153%
Kit Carson	.322	.428	.512	.416
Lake		.407	.099	.420
La Plata	1.181	1.242	1.439	1.263
Larimer	2.605	2.856	2.838	2.879
EGI IMEI	2.005	2.030	2.030	2.017
Las Animas	1.700	1.150	1.540	1.044
Lincoln	.241	.350	.389	.321
Logan	.702	1.206	1.050	1.144
Mesa	3.375			
Mineral		3.082	3.420	3.012
WINGIGI	.048	.026	.053	.027
Moffat	.301	.464	.436	.451
Montezuma	1.348	.924	1.236	.871
Montrose	1.594	1.199	1.449	
Morgan	.656	1.415	1.237	1.176
Otero	2.369	1.667		1.373
00010	2.309	1.007	2.046	1.602
Ouray	.172	.114	.174	.108
Park		.089	.074	.074
Phillips	.104	.297	.200	.282
Pitkin		.144	.061	
Prowers	1.041	.902	1.077	.152
1100013	1.041	. 702	1.077	.872
Pueblo	8.141	6.827	7.476	6.702
Rio Blanco		.369	.009	.356
Rio Grande	.897	.721	.965	.707
Routt	.297	.383	.390	.368
Saguache	.408	.314	.450	
0090400	• 400	.314	.430	.300
San Juan	.089	.064	.083	.049
San Miguel	.131	.158	.214	
Sedgwick	.185	.288	.266	.146 .277
Summit	.622	.132	.073	.106
Teller	.224	.160	.200	
	• • • • • • • • • • • • • • • • • • • •	.100	.200	.152
Washington		.427	.144	.413
Weld	5.057	4.590	4.790	4.412
Yuma	561	572	.575	538
TOTAL	100.000%	100.000%	100.000%	100.000%
	·, ·	_ = =		10010000

Total may not be exact, due to rounding. Source: State Department of Education, November 21, 1962.

The direct grant program was discontinued in 1962-63. However, the percentages in this column generally reflect what each county would have received had the direct grant program been continued.

Table 2

ESTIMATED PER CENT OF REVENUE

FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

RECEIVED FROM THE STATE 1961-62*

Rank	State	Per Cent Of State Aid
1	Delaware	81.2%
2	New Mexico	74.9
3	Louisiana	71.5
4	North Carolina	71.0
5	South Carolina	69.5
,	goden Carolina	09.5
6	Hawaii	68.7
7	Georgia	66.9
8	Mississipp i	66.5
9	A1abama	64.3
10	Washington	61.6
11	Tennessee	58.7
12	Texas	55.3
13	Kentucky	54.7
14	Nevada	54.6
15	Alaska	54.5
16	West Virginia	54.2
17	Florida	53.6
18	Utah	46.9
19	Arkansas	46.0
20	Pennsylvania	44.6
- 21	Wyoming	44.1
22	Michigan	42.4
23	New York	41.4
24	Oklahoma	41.4
25	Arizona	39.5
26	California	38.6
27	Maryland	37.8
28	Minnesota	37.6
29	Connecticut	35.8
30	Missouri	35.7
31	Virginia	34.5
32	Idaho	31.9
33	Oregon	31.0
34	Indiana	30.6
35	Ohio	28.5
36	Montana	26.8
37	North Dakota	25.2
38	Rhode Island	25.2
39	Wisconsin	24.9
40	. Massachusetts	24.3

Table 2 (continued)

Rank	State	Per Cent Of State Aid
41	Illinois	22.8%
42	New Jersey	22.8
43	Vermont	22.6
44	Maine	21.7
45	COLORADO	20.6
46	Kansas	20.5
47	Iowa	13.0
48	South Dakota	11.9
49	Nebraska	6.1
50	New Hampshire	6.0
	All 50 States	40.2%

^{*} Source: National Education Association

Table 3

COMPARISON OF SCHOOL DISTRICT SPECIAL FUND RECEIPTS SCHOOL YEAR 1960--1961

By Total Dollars and Per A.D.A.*

				_		0, 10		/	•						
	A,D.A,	Levenue	Loce1	Local Rev. is of	Ravenua	County	County Rev.	Revenue	State	State Rev.	Revenue	Federal	% Fed. Rev. is of	Total	Total
County	196061 @ 172 Days	From Local Sources		Total Revenue	From County Sources	Rev. Per A.D.A.	Totsi Revenue	From State			From Faderal Sources		Total Revenue	Revenue Receipte	Revenue Per A.D.A.
Adems	26,410	\$ 3,444,720		35.7%	\$ 2,407,909	8 91	25.0%	\$ 3,631,366	8137	37.7%	\$ 160,275	8 61	1.7%	\$ 9,644,270	
Alemose Arepahos	2,252 32,801	341,472 5,098,312	152 155	36.4 41.2	244, 225		26.0	352,433	156	37.5	631			938,761	417
Archulete	602	88,413	147	34.2	2,822,784 76,342	86 127	22.8 29.5	4,203,979 78,657	128 131	34.0 30.4	237,190 8,690	7 14	1.9 3.4	12,362,265	
Baca	1,584	307,152	194	40.5	290,782	184	38.4	148,404	94	19.6	11,365	17	1.5	252,102 757,703	
Bent Boulder	1,712 16,024	155,633 2,774,924	91 173	22.7 42.4	208,632 2,018,440		30,4 30.8	241,863 1,585.048	141	35.2	80,912	47	11.8	687,040	
Chaffee	1,625	164,112	101	30.5	177,539		33.0	196,447	121	24.2 36.5	167,136	10	2.6	6,545,548 538,098	
Cheyenne Clear Creek	639 616	229,343 112,480		52.9 41.9	161,730 79,784		37.3 29.7	38,265 73,875	60 1 20	8.8 27.5	3,825 2,352	6	.9	433,163 268,491	678
Cone jos	2,493	85,927	34	12.6	124,489	50	18.2	469,953	189	68.7	3, 204	1	.5	683,573	
Costille Crowley	1,305 961	99,675		21.8	65,953	51	14.4	291,442	223	63.8				457,070	
Custer	228	147,064 43,170	189	35.0 37.5	96,724 39,760		23.0 34.6	159,215 31,654	166 139	37.B 27.5	17,673 408	18 2	4.2	420,676	
Delta	3,450	454,838		33.5	323,250		23.8	571,404	166	42.1	6,302	2	.5	114,992 1,355,794	
Denver Dolores	81,171 533	28,534,887 168,879	352 317	84.1 44.9	94,504	177	25.1	4,191,042 77,488	52	12.4	1,205,278	15	3.6	33,931,207	
Dougles	1,228	257,416	210	44.9	206,110	168	35.9	107,201	145 87	20.6 18.7	35,430 2,735	66 2	9.4 .5	376, 301 573, 462	706 467
Edgle Elbert	951 787	217,368		41.0	152,373	160	29.3	138,487	146	26.7	11,214	12	2.2	519,442	546
El Pago		211,834		45.9	175,608		38.0	72,023	92	15.6	2,547	3	.6	462,012	587
El Pago Fremont	29,505 3,765	3,688,879 581,025		32.0 38.1	2,934,379		25.5	3,667,014	124	31.8	1,233,534	42	10.7	11,523,806	
Gerfield	3,080	469,552	152	38.1	426,598 407,794	113 132	28.0 33.1	483,293 332,634	128 108	31.7 27.0	33,581 21,734	9 7	2.2 1.8	1,524,497 1,231,714	
Gilpin Grend	116	58,757	507	53.8	35,573	307	32.6	14,901	128	13.6				109,231	
•	954	199,221		37.3	176,282		33.0	119,199	1 25	22.3	39,956	• 42	7.5	534,658	560
Gunnison Hinedals	1,117 18	165,272 5,450	148 303	36.7 23.0	156,000 15,183		34.6 64.0	121,584 326	109 18	27.0	7,728	. 7	1.7	450,584	
Huerfeno	1,498	159,924	107	30.2	138,733	93	26.2	221,382	148	1.4 41.8	2,759 9,202	153 6	11.6	23,718 529,241	
Jackson Jaffarson	404 31,259	66,878 7,668,582		26.9 59.8	126,681		50.9	4,018	10	1.6	51,166	127	20.6	248,743	616
Kiowa					957,973		7.5	3,815,593	122	29.7	383,514	12	3.0	12,825,662	410
Kit Cerson	615 1,565	178,086 335,288	290 214	48.5 43.4	158,957 291,403	258 186	43.3 37.7	28,317 146,441	46 94	7.7 18.9	1,942 11	3	.5	367,302	
Lake	1,507	596,703	396	75.3	167,832	111	21.2	28,005	19	3.5	43			773,143 792,583	
La Plota Larimer	4,653 10,674	504,280 1,442,261	108 135	29.1 37.7	572,904 1,307,569		33.0 34.2	489,272 1,041,526	105 98	28.2 27.2	167,642 34,320	36 3	9.7	1,734,098 3,825,676	373
Les Animes	4, 263	593,370		34.8	399,056	94	23.4	704,736	165	41.4	6,048	1	.4	1,703,210	
Lincoln	1,269	266,661		42.0	259,712	205	40.9	107,978	85	17.0	1			634,352	2 500
Logan Hess	4,460 11,456	849,997 2,017,644	191 176	43.0 41.4	808,355 1,322,973		40.9 27.1	315,752 1,443,300	71 126	16.0 29.6	992		. • 5	1,975,096	
Minerel	94	10,746		23.0	23,062		49.3	12,144	129	26.0	89,944 826	,	1.8 1.8	4,873,861 46,778	
Moffet Montezuma	1,718 3,424	239,946 246,956		33.1 21.2	282,412		38.9	151,176	88	20.8	51,560	30	7.1	7 25,094	
Montrose	4,352	522,036		32.5	290,576 447,653	85 103	24.9 27.9	537,882 617,661	157 142	46.1 38.5	91,663 17,602	27 4	7.9	1,167,077	
Morgen	5,325	813,583	153	38.5	916,796	172	43.4	375,345	70	17.8	4,887	ĩ	.2	1,604,952 2,110,611	2 369 1 396
Otero	6,341	682,430	108	30.1	541,988	85	23.9	1,003,656	158	44.2	40,154	6	1.8	2, 268, 228	
Ouray Park	392 330	63,794 94,742		37.1 44.6	51,628 98,108	132 297	30.0 46.2	54,624 12,675	139 38	31.7 6.0	2,130	5 21	1.2	172,176	439
Philtips	1,204	268,119	223	47.4	228,483	190	40.4	65, 211	54	11.5	6,783 3,674	21	3.2 .6	212,308 565,487	
Pitkin Prowere	413 3,397	101,507 465,629	246 137	48.9 33.7	95,620 395,466	232 116	46.1 28.6	6,997 518,245	17 153	3.4 37.5	3,442 3,976	8	1.7	207,566 1,383,316	5 503
Pueblo	25,188	3,748,556	149	40.6	2,135,429		23.1	3,193,941	127	34.6	165,625	,	1.8	9,243,551	
Rio Bienco Rio Granda	1,367 2,642	563,127 285,408	412 108	59.7	346,469	253	36.7	34, 323	25	3.6				943,919	691
Routt	1,417	310,671	219	30.6 42.9	264,570 274,617	100 194	28.3 37.9	381,521 137,714	144 97	40.9 19.0	1,937 1,295	1	.2	933,436	
8e guache	1,195	181,605		35.0	142,824	1 20	27.5	189,819	159	36.6	5,025	4	1.0	7 24, 297 519, 273	
Sen Juan Sen Higuel	239 668	43,844 137,566	183 206	5.2 38.1	32,883 131,086	138 196	3.9	41,183	172	4.9	442	, 2		118,352	
8edgwick	1,051	259, 344	247	50.8	176,788	168	36.3 34.7	64,484 73,972	97 70	17.9 14.5	27,941 99	42	1.1	361,077 510,203	
Summit Teller	460 593	151,954 115,025	330 194	58.9 43.1	65,785 72,392	143	25.5 27.1	37,272 74,455	81 126	14.4	2,941	6	1.1	257,952	2 561
Weehington	1,513	464,400		50.7	375,826		41.0	72,578	48	7.9	5,242	,	2.0	267,114	
Weld	15,657	2,112,971	135	35.3	1,966,917	126	32.8	1,893,825	121	7.9 31.6	3,923 14,207	3 1	.4 .2	916,727 5,987,920	7 606 3 382
Yuma	2,104	353,021	168	37.6	339,291		36.1	244,426	116	26.0	3,172	2	.3	939,910	447
State-wide Total		\$75,022,429		50.3%	\$30,127,564		20.2%	\$39,540,646	\$107	26.5%	\$4,499,830	\$ 12	3.0%	\$149,190,469	9 \$403
Total (excluding Denver)	289,463	\$46,487,542	\$161	40.3%	\$30,127,564	\$104	26.1%	\$35,349,604	\$122	30.7%	\$3,294,552	\$ 11	2.9%	\$115,259,262	\$398

Total (excluding 289,403 940,407,342 4.07.

Denver)

* Attendance and revenue for joint districts were reported in the county where district was headquertered,

* Attendance and revenue for joint districts were reported in the county where district was headquertered,

Bource: Revenue information was obtained from "Annual Pinancial Report" DSI-PSI, Special Fund Code 100, Division of Research & Statistics, State Department of Education,

A.D.A., from Minimum Equalization Program Worksheets 1961-62, Division of School Pinance, State Department of Education.

Table 4

COUNTY AND DISTRICT TAX EFFORT FOR SCHOOLS, INCLUDING BONDS AND INTEREST

Total Amount Levied and Amount Per Actual Average Daily Attendance

	Tota1		
	Amount	Actua1	
	Levied	A.D.A.	Amount
County	1961 Tax Year	<u> 19611962</u>	Per A.D.A.
Adams	\$ 8,954,228	33,237.0	\$ 269.41
Alamosa	552,89 3	2,209.6	250.22
Arapahoe	10,004,504	29,239.4	342.16
Archuleta	193,202	654.7	295.10
Baca	742,085	1,619.5	458.22
Bent	386,892	1,751.2	220.93
Boulder Programme	5,888,925	16,140.9	364.84
Chaffee	416,632	1,680.1	247.98
Cheyenne	411,259	614.4	669.37
Clear Creek	221,519	607.0	364.94
Conejos	277,100	2,548.1	108.75
Costilla	200,980	1,254.8	160.17
Crowley	258,810	987 . 7	262.03
Custer	106,951	232.8	459.41
Delta	814,332	3,231.1	252.03
Denver	39,377,007	84,998.5	463.27
Dolores	249,007	507.7	490.46
Douglas	623,964	1,263.6	493.80
Eagle	378,367	1,148.1	329.56
Elbert	497,684	817.6	608.71
El Paso	8,737,416	32,017.1	272.90
Fremont	1,244,430	3,777.7	329.41
Garfield	1,100,529	2,908.3	378.41
Gilpin	106,550	148.8	716.06
Grand	386,191	937.1	412.11
Gunnison	379,745	1,229.7	308.81
Hinsdale	31,014	20.4	1,520.29
Huerfano	304,863	1,523.0	200.17
Jackson	181,947	401.9	452.72
Jefferson	11,945,963	35,654.1	335.05
Kiowa	350,074	572.2	611.80
Kit Carson	748,155	1,622.9	461.00
Lake	960,165	1,647.4	582.84
La Plata	1,442,457	4,701.3	306.82
Larimer	3,437,224	11,200.9	306.87
Las Animas	1,012,215	4,024.2	251.53
Lincoln	604,056	1,233.0	489.91
Logan	1,966,558	4,453.6	441.57
Mesa	3,649,448	11,252.2	324.33
Mineral	29,406	99.9	294.35

Table 4 (continued)

	Tota1			
	Amount	Actua1		
	Levied	A.D.A.	1	Amount
County	1961 Tax Year	19611962	Pe	r A.D.A.
Moffat	\$ 590,296	1,745.9	\$	338.10
Montezuma	722,060	3,271.2		220.73
Montrose	1,243,222	4 ,5 52 . 8		273.07
Morgan	2,062,248	5,177.3		398.32
Otero	1,351,310	6,135.4		220.25
Ouray	133,966	402.5		332.83
Park	224,919	275.0		817.89
Phillips	525 , 128	1,095.9		479.18
Pitkin	359,933	605.8		594.14
Prowers	923,979	3,344.4		276.28
Pueb1o	7,556,392	25,945.2		291.24
Rio Blanco	1,171,378	1,415.4		827.60
Rio Grande	618,968	2,730.4		226.69
Routt	719,328	1,404.3		512.23
Saguache	341,049	1,130.9		301.57
San Juan	77,778	185.3		419.74
San Miguel	246,695	579.7		425.56
Sedgwick	468,114	1,091.7		428.79
Summit	212,659	408.7		520.33
Teller	223,673	587.1		380.98
Washington	1,099,059	1,594.9		689.11
Weld	5,072,709	16,991.7		298.54
Yuma	815,411	2,047.9		398.17
State-wide	Tota1\$135,935,021	386,888.9	\$	351.35*

^{*} The data are taken from annual reports of the Colorado Tax Commission. A.D.A. for county of residence was used from data by Division of School Finance.

COUNTY AND DISTRICT TAX EFFORT FOR SCHOOLS: OPERATING PURPOSES ONLY
Total Amount Levied and Amount Per Actual Average Daily Attendance

Table 5

	Total Amount	Actua1	
	Levied	A.D.A.	Amount
County	1961 Tax Year	<u> 1961-1962</u>	Per A.D.A.
Adams	\$ 6,984,263	33,237.0	\$210.14
Alamosa	494,995	2,209.6	224.02
Arapahoe	7,847,811	29,239.4	268.40
Archuleta	161,345	654.7	246.44
Baca	613,998	1,619.5	379.13
Bent	354,707	1,751.2	202.55
Boulder	5,217,943	16,140.9	323.27
Chaffee	326,426	1,680.1	194.29
Cheyenne	369,029	614.4	600.63
Clear Creek	208,504	607.0	343.50
Conejos	235,457	2,548.1	92.40
Costilla	177,167	1,254.8	141.19
Crowley	237,733	987.7	240.69
Custer	92,729	232.8	398.32
Delta	731,192	3,231.1	226.30
Denver	33,810,886	84,998.5	397.78
Dolores	226,403	507 • 7	445.94
Douglas	497,542	1,263.6	393.75
Eagle	345,855	1,148.1	301.24
Elbert	437,796	817.6	535.46
El Paso	7,360,814	32,017.1	229.90
Fremont	1,048,058	3,777.7	277.43
Garfield	865,270	2,908.3	297.52
Gilpin	99,491	148.8	668.62
Grand	357,680	937.1	381.69
Gunnison	339,675	1,229.7	276.23
Hinsdale	30,692	20.4	150.45
Huer fano	288,372	1,523.0	189.34
Jackson	162,604	401.9	404.59
Jefferson	10,088,276	35,654.1	282.95
Kiowa	329,460	572.2	575.78
Kit Carson	618,659	1,622.9	381.21
Lake	736,126	1,647.4	446.84
La Plata	1,146,118	4,701.3	243.79
Larimer	2,973,766	11,200.9	265.49
Las Animas	941,894	4,024.2	234.06
Lincoln	510,117	1,233.0	413.72
Logan	1,663,155	4,453.6	373.44
Mesa	3,115,657	11,252.2	276.89
Mineral	29,405	99.9	294.34

Table 5 (continued)

County	Total Amount Levied 1961 Tax Year	Actual A.D.A. 1961-1962	Amount Per A.D.A.
Moffat	\$ 506,689	1,745.9	\$290.22
Montezuma	634,216	3,271.2	193.88
Montrose	997,136	4,552.8	219.02
Morgan	1,805,221	5,177.3	348.68
Otero	1,122,865	6,135.4	183.01
Ouray	124,871	402.5	310.24
Park	212,867	275.0	774.06
Phillips	439,732	1,095.9	401.25
Pitkin	275,648	605.8	455.01
Prowers	815,785	3,344.4	243.93
Pueb lo	6,340,848	25,945.2	244.39
Rio Blanco	887,094	1,415.4	626.74
Rio Grande	564,150	2,730.4	206.62
Routt	631,293	1,404.3	449.54
Saguache	309,852	1,130.9	273.99
San Juan	77,777	185.3	419.74
San Miguel	223,904	579.7	386.24
Sedgwick	431,137	1,091.7	394.92
Summit	206,570	408.7	505.43
Teller	214,516	587.1	365.38
Washington	877,355	1,594.9	550.10
Weld	4,344,936	16,991.7	255.71
Yuma	678,867	2,047.9	331.49
State-wide	Tota1\$114,800,399	386,888.9	\$296 . 73*

Tax data are taken from annual reports of the Colorado Tax Commission. A.D.A. for county of residence was used from data by Division of School Finance.

Table 6

COUNTY-WIDE TAX EFFORT FOR SCHOOLS

Total Amount Levied and Amount Per Actual Average Daily Attendance

	Total Amount Levied County Public School Fund	Actual A.D.A.	Amount
County	1961 Tax Year	<u> 19611962</u>	Per A.D.A.
Adams	\$ 2,488,632	33,237.0	\$ 74.88
Alamosa	192,866	2,209.6	87.29
Arapahoe	2,482,138	29,239.4	84.89
Archuleta	69,207	654.7	105.71
Baca	250,112	1,619.5	154.44
Bent	184,412	1,751.2	105.31
Boulder	1,751,376	16,140.9	108.51
Chaffee	167,896	1,680.1	99.93
Cheyenne	165,552	614.4	269.45
Clear Creek	67,991	607.0	112.01
Conejos	128,108	2,548.1	50.28
Costilla	70,190	1,254.8	55.94
Crowley	88,814	987.7	89.92
Custer	40,540	232.8	174.14
Delta	254,328	3,231.1	78.71
Denver		84,998.5	
Dolores	73,914	507.7	145.59
Douglas	182,028	1,263.6	144.06
Eagle	144,636	1,148.1	125.98
Elbert	177,869	817.6	217.55
El Paso	2,596,890	32,017.1	81.11
Fremont	377,626	3,777.7	99.96
Garfield	354,317	2,908.3	121.83
Gilpin	33 , 574	148.8	225.63
Grand	114,577	937.1	122.27
Gunnison	141,376	1,229.7	114.97
Hinsdale	15,842	20.4	776.57
Huerfano	134,447	1,523.0	88.28
Jackson	110,867	401.9	275.86
Jefferson		35,654.1	
Kiowa	158,071	572.2	276.25
Kit Carson	251,661	1,622.9	155.07
Lake		1,647.4	
La Plata	507,114	4,701.3	107.87
Larimer	1,252,738	11,200.9	111.84
Las Animas	358,949	4,024.2	89.20
Lincoln	229,760	1,233.0	186.34
Logan	733,622	4,453.6	164.73
Mesa	1,132,692	11,252.2	100.66
Mineral	19,604	99.9	196.24

Table 6 (continued)

County	Total Amount Levied County Public School Fund 1961 Tax Year	Actual A.D.A. 19611962	Amount Per A.D.A.
Moffat	\$ 262,874	1,745.9	\$150.57
Montezuma	248,721	3,271.2	76.03
Montrose	382,761	4,552.8	84.07
Morgan	885,026	5,177.3	170.94
Otero	463,953	6,135.4	75.62
Ouray	53,835	402.5	133.75
Park	107,101	275.0	389.46
Phillips	216,993	1,095.9	198.00
Pitkin	126,460	605.8	208.75
Prowers	340,925	3,344.4	101.94
Pueb1o	2,117,838	25,945.2	81.63
Rio Blanco	312,329	1,415.4	220.66
Rio Grande	240,574	2,730.4	88.11
Routt	239,506	1,404.3	170.55
Saguache	126,549	1,130.9	111.90
San Juan	31,111	185.3	167.90
San Miguel	101,646	579.7	175.34
Sedgwick	177,664	1,091.7	162.74
Summit	77,503	408.7	189.63
Teller	72,018	587.1	122.67
Washington	385,793	1,594.9	241.89
Weld	1,840.389	16,991.7	108.31
Yuma	308,433	2,047.9	150.61
State-wide Total	\$26,624,338	386,888.9	\$ 68.82 *

^{*} Tax data are taken from annual reports of the Colorado Tax Commission.

A.D.A. for county of residence was used from data by Division of School Finance.

Table 7
SCHOOL DISTRICT SPECIAL FUND LEVIES 1961--1962¹

By Mili Levies and By Dollars Levied Per Calculated Average Daily Attendance

County	Assessed Valuation (add 000)	1961 Mill Levy	\$ Levied	19601961 A.D.A. @ 172 Days	Assessed Valuation Per Calculated A.D.A.	\$ Levied Per Calculated A.D.A.
Adams	\$ 207,386	22.67	\$ 4,495,631	31,262	\$ 6,634	\$144
Alamosa	16,072	18.80	302,129	2,262	7,105	134
Arapahoe	206,844	25.94	5,365,673	27,869	7,422	
Archuleta	5,767	16.15	93,138	643	8,969	193
Baca	20,842	17.46	363,886	1,584	13,158	145 230
Bent	15,367	11.08	170,295	1,767	8,697	96
Boulder	145,948	23.75	3,466,567	14,891	9,801	233
Chaffee	13,991	11.33	158,530	1,603	8,728	99
Cheyenne	15,174	13.41	203,477	639	23,746	318
Clear Creek	5,665	24.80	140,513	616	9,196	228
Conejos	10,675	10.06	107,349	2,523	4,231	43
Costilla	5,849	18.29	106,977	1,305	4,482	82
Crowley	7,401	20.12	148,919	1,004	7,372	148
Custer	3,378	15.45	52,189	251	13,458	208
Delta	21,193	22.50	476,864	3,350	6,326	142
Denver*	1,132,313	29.86	33,810,886	81,171	13,950	417
Dolores	6,159	24.76	152,489	533	11,555	286
Douglas	15,168	20.80	315,514	1,219	12,443	259
Eagle	12,052	16.69	201,219	1,048	11,500	192
Elbert	14,882	17.54	259,927	831	17,909	313
El Paso	216,407	22.01	4,763,924	29,441	7,351	162
Fremont	31,468	21.30	670,432	3,765	8,358	178
Garfield	29,526	17.30	510,953	2,890	10,217	177
Gilpin	2,797	23.56	65,917	116	24,112	568
Grand	11,798	18.32	216,103	927	12,727	233
Gunnison	11,781	16.83	198,299	1,143	10,307	173
Hinsdale	1,320	11.25	14,850	25	52,800	594
Huerfano	11,203	13.74	153,925	1,498	7,479	103
Jackson	9,238	5.60	51,737	404	22,866	128
Jefferson*	248,235	40.64	10,088,276	31,259	7,941	323
Kiowa	13,172	13.01	171,389	615	21,418	279
Kit Carson	20,979	17.50	366,998	1,584	13,244	232
Lake	42,673	17.25	736.126	1,507	28,317	488
La Plata	42,259	15.12	639,004	4,605	9,177	139
Larimer	104,394	16.49	1,721,028	10,586	9,862	163
Las Animas	29,912	19.49	582,945	4,263	7,017	137
Lincoln	19,146	14.64	280,357	1,297	14,762	216
Logan	61,135	15.20	929,533	4,470	13,677	208
Mesa Minoral	94,391	21.01	1,982,965	11,424	8,263	174
Mineral	1,633	6.00	9,801	94	17,372	104

Table 7 (continued)

County	Assessed Valuation (add 000)	1961 Mill Levy	\$ Levied	19601961 A.D.A. @ 172 Days	Per Calculated	\$ Levied Per Calculated A.D.A.
Moffat	\$ 21,906	11.13	\$ 243,815	1,718	\$12,751	\$142
Montezuma	20,726	18.60	385,495	3,424	6,053	113
Montrose	31,896	19.26	614,375	4,444	7,177	138
Morgan	73,752	12.48	920,195	5,246	14,059	175
Otero	38,662	17.04	658,912	6,179	6,257	107
Ouray	4,486	15.83	71,036	421	10,656	169
Park	8,925	11.85	105,766	330	27,045	321
Phillips	18,082	12.32	222,739	1,101	16,423	202
Pitkin	10,538	14.16	149,188	533	19,771	280
Prowers	28,410	16.71	474,860	3,343	8,498	142
Pueb1o	176,486	23.93	4,223,010	25,305	6,974	167
Rio Blanco	65,753	8.74	574,765	1,367	48,100	420
Rio Grande	20,047	16.14	323,576	2,670	7,508	121
Routt	19,958	19.63	391,787	1,421	14,045	276
Saguache	10,545	17.38	183,303	1,164	9,059	157
San Juan	2,592	18.00	46,666	239	10,845	195
San Miguel	8,470	14.43	122,258	584	14,503	209
Sedgwick	14,805	17.12	253,473	1,066	13,888	238
Summit	6,458	19.98	129,067	487	13,261	265
Teller	6,001	23.74	142,498	593	10,120	240
Washington	46,537	10.56	491,562	1,581	29,435	311
Weld	153,365	16.33	2,504,547	17,012	9,015	147
Yuma	25,702	14.41	370,434	2,119	12,129	175
State-wide Total	\$3,699,695	23.83	\$88,150,061	370,631	\$ 9,982	\$238

These figures include the special school levy, but do not include the county-wide mill levy, the capital reserve fund levy, or the bond and interest levy for schools.

Source: Annual Reports of Colorado Tax Commission, 1961 Tax Year.

Average daily attendance figures supplied by Division of School Finance, Colorado State Department of Education.

^{*} Indicates county-wide levy included in figures.

Average daily attendance of resident pupils during 1960-61, calculated at 172 days for 1961-62 Minimum Equalization Program, was used.

Table 8

(Joint district amounts are credited to the headquarters county; does not include surplus property or Johnson-O'Malley moneys.)

County Total	\$ 655,771.27 14;721.01 1,825,023.86* 13,083.40 14,997.63*	100,557.61* 621,146.85 9,393.74 5,370.99 4,020.37	18,101.78 9,109.05 27,895.32 2,595.43 35,590.80	3,600,835.23 21,382.15 16,880.98 27,479.56 21,218.32	3,081,035.57 40,698.16 48,978.01 1,947.42 51,713.89	45,918.22 6,480.49 10,825.85 37,791.34 918,646.59	5,345.07 18,756.58 2,929.91 153,527.26 103,190.85	38,199.28 14,279.25 39,121.87 151,917.00 1,560.93
Title V NDEA	\$ 8,290.87 900.00 13,203.75 1,200.00	6,566.43		10,012.50	7,350.00	1,200.00	1,200.00 1,125.00 2,493.75 4,731.42	1,950.00
Title III NDEA	\$ 34,923.78 3,271.41 61,537.51 403.08	18,877.23 443.76 382.60 678.75	4,155.42 1,237.97 1,237.97 8,892.56	78,021.47 423.44 4,386.20 128.29 1,160.60	24,395.35 7,296.82 6,832.53 2,113.33	629.70	631.14 3,489.06 4,989.77 5,942.22	16,161.85 2,000.00 6,998.53 7,728.02
School Lunch Special Milk	\$ 127,420.09 7,539.27 141,490.74 3,524.48 11,035.00	10,073.45 52,693.47 7,589.04 4,941.70 3,049.20	11,311.72 6,971.08 6,320.35 1,979.20 15,989.49	241,652.97 2,485.71 11,369.34 7,781.20 8,459.97	91,521.15 9,327.76 14,837.50 1,533.00 5,678.28	3,023.27 5,862.93 2,349.28 152,730.69	3,955.40 12,344.11 1,758.11 21,922.63 49,232.23	16,064.18 12,183.05 23,086.41 46,400.88
Federal Land Materials	24.52	9.50	36.78	2.59	4.12 4.12 793.43	350.82	 .29 .24.59 .176.49	151.36
Mineral Lease	3,160.94 2,762.63	1,814.66 18.87 46.69	17.97	3,115.33	20.02 102.44 17,184.00 6,762.92	3,421.63 451.64 29,442.06 32.50	758.53 56.41 469.68 7.62	3,057.63 96.20 540.55 24,159.25 80.00
Federal Forest	30.62	93.80 423.44 265.83	1,271.91	90.32	325.46 30.20 2,274.61 414.42 16,171.29	2,367.48 617.48 43.99 6,000.00	46.51 579.28 420.87	9.76 3,228.18 1,311.10
P.L. 815	\$ 96,534.00 465,938.00	79,360.00		!!!!!	67,671.00		12,731.00	
P.L. 874	\$ 381,591.00 1,131,722.00 5,342.00	86,407.00 448,767.00	20,507.00	3,148,642.00 17,073.00 14,818.00 11,584.00	2,878,350.00 16,094.00 6,714.00 19,964.00	34,334.00 9,007.00 703,433.00	107,354.00	62,842.00
Vocational Federal Money	\$ 7,011.53 2,979.71 11,124.50	2,262.50 14,760.55 26.05	1,325.95 900.00 1,050.00 85.05 2,800.00	122,506.29 1,400.00 135.12 1,131.25	11,402.59 4,868.52 1,131.25 230.64	1,221.02	1,667.00 2,962.56 2,100.00	1,667.00 6,546.38 4,923.05
County	Adams Alamosa Arapahoe Archuleta Baca	Bent Boulder Chaffee Cheyenne Clear Creek	Conejos Costilla Crowley Custer Delta	C Denver C Dolores Douglas Elbert	El Paso Fremont Garfield Gilpin Grand	Gunnison Hinsdale Huerfano Jackson Jefferson	Kiowa Kit Carson Lake La Plata Larimer	Las Animas Lincoln Logan Mesa Mineral

County Total	\$ 57,741.95 131,672.06 48,474.20 39,855.17 90,813.08*	3.260.10 12,537.00 10,129.25 6.096.14 26,097.07	498,481.77 99,704.54 25,873.57 19,810.40 15,215.78	707.32 30,709.08 7,338.50 6,373.94 12,410.21	29,042.21 103,396.65 31,246.79 \$13,125,025.67
Title V NDEA	\$ 1,059.75 1,012.50 1,615.00 1,950.00	800.00	7,188.00 900.00 1,575.00 675.00	00:009	2,400.00 4,044.64 5101,562.11
Title III NDEA3	\$ 231.44 13,463.42 9,627.58 5,004.38 11,179.27	61.23 3,739.19 943.86 8,966.39	13,576.56 8,952.63 7,489.52 1,553.39 2,388.61	176.25 442.97 3,346.00	8,698.18 13,141.77 7,830.60 \$481,814.63
School Lunch Special Milk	\$ 3,449.14 19,640.50 21,719.92 20,333.21 24,816.42	2,424.98 2,875.16 5,929.64 1,982.72 11,888.52	65,365.44 7,566.24 14,177.58 6,858.68 5,641.15	435.45 4,266.28 5,770.60 2,828.40 5,024.46	11,057.24 74,741.72 19,674.90 \$1,496,126.51
Federal Land Materials	\$ 47.69 16.12 153.50	50.65	.55 53.34 .24 27.38 78.70	48.90 15.20	\$2,587.87
Mineral Lease	\$ 50,000.00 9,680.68 10,019.80 3,726.33 2,605.69	26.71 101.11 27.50 3,078.73 652.41	205.31 80,000.00 7,719.96	24,261.66	330.94 654.35 \$298,400.96
Federal Forest	\$ 1,189.38 3,950.94 3,680.58	696.53 4,221.54 393.19	92.91 1,887.33 308.17 863.49 4,602.82	271.87 1,955.99 2,130.34 742.55	\$64,975.06
P.L. 815	 	!!!!!	!!!!!	11111	\$722,234.00
P.L. 874	\$ 81,638.00 46,179.00		411,003.00	3,297.00	1,796.00
Vocational Federal Money	\$ 1,764.55 3,282.40 2,260.32 9,176.25 4,082.70	1,600.00 2,428.25 641.50 4,589.75	1,050.00 1,245.00 2,998.06 1,212.50 1,829.50	1,124.93	6,555.85 9,018.17 3,741.29 \$268,286.53
County	Moffat Montezuma Montrose Morgan Otero	Ouray Park Phillips Pitkin Prowers	Pueblo Rio Blanco Rio Grande Routt Saguache	San Juan SSan Miguel Sedgwick Summit Teller	Washington Weld Yuma TOTAL

Agriculture, Home Economics, Distributive Education, Trade and Industrial, Apprentice Training. Does not include private schools or child care institutions and camps.
Equipment, material, and minor remodeling for Science, Mathematics, and Foreign Language.
Arapahoe - Includes \$749.53 in flood control monies.
Baca - County total also includes \$2,974.44 from Farm Tenant Act.
Bent - Includes \$4,958.95 in flood control monies.
Otero - Includes \$2,974.15 from Farm Tenant Act. 1.4.6.*

Table 9

THE PUBLIC SCHOOL FOUNDATION ACT, 1961-62
Distribution by Counties

	(1) Min. Equal.	(2) Ag. D.A.	(3)	(4) Total
County	Program <u>Distribution</u>	Distribution (Direct Grant)	Supplemental Support	State <u>Distribution</u>
Adams Alamosa Arapahoe Archuleta Baca	\$ 4,277,792.91 292,283.74 3,419,737.79 77,570.40 135,023.60	\$ 267,113.67 19,328.64 238,125.13 5,494.72 13,535.17	\$ 15,219.33	\$ 4,544,906.58 311,612.38 3,673,082.25 83,065.12 148,558.77
Bent Boulder Chaffee Cheyenne Clear Creek	212,361.37 1,544,846.68 171,590.54 66,394.26	15,097.27 127,241.00 13,701.59 5,462.35 5,263.67	6,656.21 30,128.55 5,600.00	234,114.85 1,702,216.23 190,892.13 5,462.35 71,657.93
Conejos Costilla Crowley Custer Delta	407,294.58 244,347.93 140,394.49 26,354.87 441,945.33	21,559.51 11,156.15 8,578.87 2,152.60 28,626.75	27,902.92 	428,854.09 283,407.00 148,973.36 28,507.47 470,572.08
Denver Dolores Douglas Eagle Elbert	3,981,425.26 62,564.35 104,023.00 152,836.45 27,057.41	693,552.35 4,556.38 10,417.39 8,960.23 7,103.44	 	4,674,977.61 67,120.73 114,440.39 161,796.68 34,160.85
El Paso Fremont Garfield Gilpin Grand	3,215,644.53 413,581.75 277,091.18 16,971.30 91,767.92	251,559.59 32,170.21 24,696.76 991.24 7,922.32	 	3,467,204.12 445,751.96 301,787.94 17,962.54 99,690.24
Gunnison Hinsdale Huerfano Jackson Jefferson	131,476.28 200,104.45 3,705,787.41	9,768.74 220.19 12,800.11 3,458.44 267,089.41	20,000.00	161,245.02 220.19 212,904.56 3,458.44 3,972,876.82
Kiowa Kit Carson Lake La Plata Larimer	25,291.39 116,049.68 426,082.42 939,895.86	5,258.53 13,540.23 12,883.92 39,348.80 90,456.85	 	30,549.92 129,589.91 12,883.92 465,431.22 1,030,352.71

Table 9 (continued)

County	(1) Min. Equal. Program <u>Distribution</u>	(2) Ag. D.A. Distribution (Direct Grant)	(3) Supplemental Support	(4) Total State <u>Distribution</u>
Las Animas Lincoln Logan Mesa Mineral	\$ 613,505.07 87,005.33 253,257.34 1,217,800.07 17,366.29	\$ 36,431.87 11,089.29 38,200.69 97,615.43 809.90	\$ 	\$ 649,936.94 98,094.62 291,458.03 1,315,415.50 18,176.19
Moffat Montezuma Montrose Morgan Otero	108,672.44 486,372.35 575,333.08 236,734.88 854,959.41	14,685.10 29,260.52 37,971.68 44,827.79 52,802.51	 	123,357.54 515,632.87 613,304.76 281,562.67 907,761.92
Ouray Park Phillips Pitkin Prowers	62,092.66 37,422.49 375,632.54	3,602.63 2,824.00 9,415.07 4,559.36 28,565.77	 	65,695.29 2,824.00 46,837.56 4,559.36 404,198.31
Pueblo Rio Blanco Rio Grande Routt Saguache	2,937,787.34 323,548.41 107,050.15 147,358.49	216,214.77 11,684.79 22,821.43 12,145.30 9,948.59		3,154,002.11 11,684.79 346,369.84 119,195.45 157,307.08
San Juan San Miguel Sedgwick Summit Teller	31,954.05 47,433.12 66,672.86 44,203.82 80,943.30	2,042.69 4,998.35 9,110.11 4,165.13 5,067.20	 	33,996.74 52,431.47 75,782.97 48,368.95 86,010.50
Washington Weld Yuma TOTAL	1,824,926.98 202,607.33 \$36,086,228.93	13,509.37 145,361.96 18,109.49 \$3,167,033.01	6,004.95 \$111,511.96	19,514.32 1,970,288.94 220,716.82 \$39,364,773.90

Source: State Department of Education, October 5, 1962.

Table 10

MINIMUM EQUALIZATION PROGRAM FOR 1962-63^a

(11) State Support For Minimum Program	\$ 4,605,678 314,033 2,568,514 95,133 173,768	240,547 1,644,282 209,033 27,802 62,328	439,886 214,805 148,957 25,382 483,243	5,812,046 62,243 134,620 144,144 67,334	4,022,582 470,125 326,458 6,454 95,370	140,318 0 218,957 21,520 3,854,478	26,823 159,214 43,622 616,181 1,237,136	580,970 107,900 418,770 1,473,757 8,929
State Support Per C.R.U.	\$3,323 3,406 2,215 3,472 2,657	3,369 2,558 3,065 1,086 2,597	4,246 3,598 2,590 3,569	1,727 2,936 2,540 3,080 2,004	3,152 3,097 2,776 1,041 2,550	2,829 3,543 1,362 2,703	1,127 2,457 667 3,131 2,759	3,573 2,158 2,350 3,141 2,126
(9) Est. Total Co. Levy	11.77 10.17 15.10 7.98 7.92	8.42 10.81 10.57 6.85 10.80	9.01 8.22 8.92 7.39	10.09 8.65 8.88 8.28 7.19	11.79 10.35 9.54 8.99 8.57	10.00 6.63 9.08 7.03 12.60	7.19 8.38 7.71 9.49 10.14	9.10 7.90 8.47 10.58 7.59
(8) Est. County Levy For Required Support	1.25 1.13 1.01 .92	.83 .83 .83 .83	1.89 1.75 1.11 .57 1.32	58 76 67 78 45	1.15 .98 .79 .43		.35 .92 .83 .83	1.12 .52 .59 1.03
County Required Support \$200/C.R.U.	\$ 277,200 18,440 231,920 5,480 13,080	14,280 128,560 13,640 5,120 4,800	20,720 10,080 8,280 1,960 27,080	673,080 4,240 10,600 9,360 6,720	255,240 30,360 23,520 1,240 7,480	9,920 200 12,360 3,160 285,200	4,760 12,960 13,080 39,360 89,680	32,520 10,000 35,640 93,840 840
(6) Est. County Levy For Shared	10.52 9.04 14.09 7.06	7.50 9.99 9.58 6.52 9.97	7.12 6.47 7.81 6.82 9.44	9.51 7.89 8.21 7.50 6.74	10.64 9.37 8.75 8.56 7.92	9.16 6.48 7.98 6.66 11.59	6.84 7.77 7.37 8.57 9.31	7.98 7.38 7.88 9.55 7.10
(5) County Shared Support	\$ 2,324,322 146,967 3,229,486 41,867 153,232	116,453 1,569,718 131,967 100,198 57,672	78,114 37,195 58,043 23,618 193,757	11,014,954 43,757 130,380 89,856 100,666	2,358,418 288,875 261,542 24,546 91,630	107,682 8,543 90,043 57,480 3,275,522	92,177 164,786 283,378 367,819 1,004,864	232,030 142,100 472,230 872,243 12,071
County Shared Support/ C.R.U.	\$1,677 1,594 2,785 1,528 2,343	1,631 2,442 1,935 3,914 2,403	754 738 1,402 2,410 1,431	3,273 2,064 2,460 1,920 2,996	1,848 1,903 2,224 3,959 2,450	2,171 8,543 1,457 3,638 2,297	3,873 2,543 4,333 1,869 2,241	1,426 2,842 2,650 1,859 2,874
(3) Adjusted Gross Income/C.R.U.	\$160,960 125,814 315,191 70,248 123,144	92,161 218,365 158,501 152,050 182,865	38,422 25,440 85,257 98,407 114,104	290,868 127,135 161,019 108,256 118,176	156,145 139,956 153,325 164,162 143,266	162,157 165,904 99,129 147,998 225,341	161,775 156,170 219,166 123,511 173,300	95,908 147,386 163,697 158,152 146,472
(2) Urban Sales Ratio Adjusted Assessed Val./C.R.U.	\$155,440 174,989 210,189 217,993 318,930	215,630 242,330 206,686 586,445 270,458	103.880 113,750 179,348 356,224 155,982	326,616 262,358 303,038 253,974 447,083	192,601 219,045 266,301 582,742 319,064	247,399 1,446,000 175,858 538,418 208,119	568,908 323,735 598,471 229,217 249,529	173,407 388,900 336,251 192,632 395,714
(1) Number of C.R.U.'s	1,386.0 92.2 1,159.6 27.4 65.4	71.4 642.8 68.2 25.6 24.0	103.6 50.4 41.4 9.8 135.4	3,365.4 21.2 53.0 46.8 33.6	1,276.2 151.8 117.6 6.2 37.4	49.6 1.0 61.8 15.8 1,426.0	23.8 64.8 65.4 196.8 448.4	162.6 50.0 178.2 469.2
County	Adams Alamosa Arapahoe Archuleta Baca	Bent Boulder Chaffee Cheyenne Clear Creek	Conejos Costilla Crowley Custer Delta	Denver Dolores Douglas Eagle Elbert	El Paso Fremont Garfield Gilpin Grand	Gunnison Hinsdale Huerfano Jackson Jefferson	Kiowa Kit Carson Lake La Plata Larimer	Las Animas Lincoln Logan Mesa Mineral

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	(11)	State Support For Minimum Program	\$ 182,590 492,635 635,521 545,190 900,557	49,711 83,116 14,302 443,659	3,282,336 0 392,202 146,829 163,566	18,863 59,759 106,747 28,104 70,257	7,342 2,080,154 222,992 \$41,230,215
	(10)	State Support Per C.R.U.	\$2,601 3,633 3,469 2,550 3,608	2,959 38 1,889 606 3,267	3,144 0 3,559 2,558 3,495	2,482 2,621 2,471 1,693 2,977	114 3,027 2,661
	(6)	Est. Total Co. Levy	8.74 10.24 9.60 8.02 10.02	8.34 6.75 8.05 9.03 9.18	12.06 6.16 8.96 7.71 7.56	7.93 7.57 8.19 8.22 9.00	6.57 9.58 8.25
	(8) Est.	County Levy For Required Support	.67 1.31 1.11 1.61 1.26	.74 .26 .48 .39	1.17 .17 1.09 .58 .89	.58 .59 .60 .47	.26 .88 .65
	(7)	County Required Support \$200/C.R.U.	\$ 14,040 27,120 36,640 42,760 49,920	3,360 2,320 8,800 4,720 27,160	208,800 11,080 22,040 11,480 9,360	1,520 4,560 8,640 3,320 4,720	12,880 137,440 16,760 \$3,115,440*
(p)	(6) Est.	County Levy For Shared Support	8.07 8.93 8.49 7.41 8.76	7.60 6.49 7.57 8.64 8.23	10.89 5.99 7.87 7.13 6.67	7.35 6.98 7.59 7.75 8.19	6.31 8.70 7.60
(continue	(2)	County ,Shared Support	\$ 168,410 185,365 280,479 523,810 347,443	34,289 57,559 136,884 103,698 235,341	1,937,664 380,598 158,798 140,171 70,434	19,137 54,241 109,253 54,896 47,743	314,658 1,355,846 196,008 \$36,762,926*
	(4) County	Shared Support/ C.R.U. (.0053)	\$2,399 1,367 1,531 2,450 1,392	2,041 4,962 3,111 4,394 1,733	1,856 6,870 1,441 2,442 1,505	2,518 2,379 2,529 3,307 2,023	4,886 1,973 2,339
	(3)	Adjusted Gross Income/ C.R.U.	\$138,855 97,240 109,060 132,529 111,476	117,605 163,343 169,594 246,387 120,021	169,482 145,670 91,138 125,402 63,125	136,259 112,660 135,748 187,750 111,745	145,795 141,636 131,189
	(2) Urban	Sales Ratio Adjusted Adjusted Gross Assessed Income/ Val./C.R.U. C.R.U.	\$313,718 160,634 179,727 329,663 151,102	267,500 772,845 417,341 582,627 207,025	1,150,578 1,160,799 335,296 220,769	338,816 336,184 341,505 436,145 270,042	776,165 230,703 310,155
	(1)	Number of C.R.U.'s	70.2 135.6 183.2 213.8 249.6	16.8 11.6 44.0 23.6 135.8	1,044.0 55.4 110.2 57.4 46.8	7.6 22.8 43.2 16.6 23.6	64.4 687.2 83.8 15,577.2*
		County	Moffat Montezuma Montrose Morgan Otero	Ouray Park Phillips Pitkin Prowers	Pueblo Rio Blanco Rio Grande Routt Saguache	San Juan San Miguel Sedgwick Summit Teller	Washington Weld Yuma TOTAL

The county shared support for these a. Programs and funds for excess growth, small attendance centers, low income counties, and contingency reserve are not included in this table.
* Total does not include 30 classroom units for pupils attending in adjoining states. The county shared support for the units totals \$7,095 and the county required support totals \$600.
Source: State Department of Education, Division of School Finance, October 5, 1962.

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Table 11

ESTIMATES FOR 1962-63 WHICH ACCOMPANIED REPORT OF THIRD CONFERENCE COMMITTEE ON SENATE BILL 30 AS AMENDED^a

(11) State Support For Minimum Program	\$ 5,254,970 313,768 3,861,518 109,320 189,788	261,825 1,989,930 223,790 26,650 73,554	455,800 222,196 147,682 26,530 480,658	5,780,754 64,372 164,388 143,106 73,202	4,191,828 472,479 344,862 14,644 102,648	173,250 220,782 24,395 5,182,278	35,350 177,282 24,256 649,833 1,330,008	580,470 114,495 433,660 1,505,750 8,680
(10) State Support Per C.R.U.	\$3,662 3,448 3,142 3,644 2,791	3,491 2,935 3,197 1,066 2,829	4.300 4.273 3.602 2.653 3.587	1,722 2,926 2,884 3,111 2,153	3,252 3,129 2,898 2,092 2,632	3,150 3,561 1,435 3,282	1,414 2,646 3,79 3,233 2,936	3,518 2,245 2,437 3,170 2,170
(9) Total County Levy	10.64 9.92 12.26 8.11 7.86	8.34 10.02 6.81 10.88	9.00 8.24 8.85 7.55 10.19	10.31 8.12 8.70 7.97 6.98	11.62 10.04 9.34 7.78 8.49	9.57 3.79 9.07 6.93 12.20	7.19 8.16 7.23 9.36	9.28 7.87 8.25 10.22 7.42
(8) County Levy For Required Support	1.38 1.13 1.20 1.04		2.00 1.78 1.11 .60 1.26	.59 .71 .75 .75	1.20 .97 .81 .50	.93 0 1.11 .37	30. 30. 30. 30. 30. 30.	1.11 .53 .57 1.01
(7) County Required Support \$200 Per C.R.U.	\$ 287,000 18,200 245,800 6,000 13,600	15,000 135,600 14,000 5,000 5,200	21,200 10,400 8,200 2,000 26,800	671,400 4,400 11,400 9,200 6,800	257,800 30,200 23,800 1,400 7,800	11,000 200 12,400 3,400 315,800	5,000 13,400 12,800 40,200 90,600	33,000 10,200 36,000 95,000
(6) County Levy For Shared Support	9.26 8.79 11.06 7.07	7.36 9.51 9.02 6.48 9.96	7.00 6.46 7.74 6.95 8.93	9.72 7.41 7.95 7.21 6.53	10.42 9.07 8.53 7.28 7.83	8.64 3.79 7.96 6.56 10.93	6.81 7.52 6.93 8.41 8.93	8.17 7.34 7.68 9.21 6.93
(5) t County Shared Supposit	\$ 1,920,030 141,232 2,283,482 40,680 150,212	113,175 1,400,070 126,210 98,350 56,446	74,200 37,804 57,318 23,470 189,342	11,004,246 45,628 120,612 86,894 96,798	2,253,172 282,521 250,138 20,356 92,352	101,750 5,000 89,218 60,605 2,712,722	89,650 157,718 295,744 355,167 934,992	244,530 140,505 461,340 869,250 11,320
County Shared Suppor Per C.R.U.	\$1,338 1,552 1,858 1,356 2,209	1,509 2,065 1,803 3,934 2,171	700 727 1,398 2,347 1,413	3,278 2,074 2,116 1,889 2,847	1,748 1,871 2,102 2,908 2,368	1,850 8,624 1,439 3,565 1,718	3,586 2,354 4,621 1,767 2,064	1,482 2,755 2,563 1,830 2,830
(3) 1960 Adjusted Gross Income/C.R.U.'s	\$ 108,991 115,441 176,216 61,587 110,688	82,511 176,534 135,831 149,461 159,464	34,856 25,833 86,330 93,936 105,814	301,426 114,169 129,270 98,110	136,627 129,724 138,538 111,400 132,217	126,302 174,662 91,539 134,149 156,016	144,524 138,836 195,397 108,690 152,465	102,715 135,362 148,438 143,711 140,073
(2) 1961 Adjusted Assessed Value/C.R.U.	\$ 143,475 177,288 174,398 194,328 306,102	202,202 213,040 204,420 592,835 250,203	97,299 111,319 177,495 348,860 160,726	317,123 277,165 270,020 258,378 433,946	193, 190 223, 258 258, 049 437, 189 314, 484	222,796 1,452,545 179,961 538,581 169,218	532,126 305,253 676,570 224,800 236,887	176,953 384,470 335,055 201,592 393,907
(1) Estimated Number of C.R.U.'s	1,435 91 1,229 30 68	678 70 25 26	106 52 41 10 134	3,357 22 57 46 34	1,289 151 119 7 39	55 1 62 17 1,579	25 67 64 201 453	165 51 180 475
County	Adams Alamosa Arapahoe Archuleta Baca	Bent Boulder Chaffee Cheyenne Clear Creek	Conejos Costilla Crowiey Custer Delta	Denver Dolores Douglas Eagle Elbert	El Paso Fremont Garfield Gilpin Grand	Gunnison Hinsdale Huerfano Jackson Jefferson	Kiowa Kit Carson Lake La Plata Larimer	Las Animas Lincoln Logan Mesa Mineral

	(11)	Support For Minimum Program	\$ 175,950 515,829 673,604 548,424 931,140	51,748 9,562 99,314 18,986 459,126	3,310,320 401,072 150,046 168,672	20,168 66,800 118,620 43,700 76,175	39,072 2,248,239 231,370 \$45,813,688
	(10)	Support Per C.R.U.	\$2,550 3,711 3,583 2,539 3,695	3,044 683 2,159 863 3,327	3,183 3,581 2,587 3,514	2,521 2,672 2,300 3,047	592 3,171 2,722
	(6)	Total County Levy	8.35 9.98 9.53 7.80 9.86	8.17 7.09 7.74 9.22 9.10	11.89 4.49 9.05 7.59	8.27 7.46 7.80 8.53 8.97	6.53 9.39 8.20
	(8)	Levy For Required Support	.63 1.34 1.18 .59 1.31	. 32 . 32 . 51 . 58 . 97	1.18 1.12 1.12 58 .91	.62 .59 .61 .59	. 28 . 93 . 66
	(7)	Required Support \$200 Per C.R.U.	\$ 13,800 27,800 37,600 43,200 50,400	3,400 2,800 9,200 4,400 27,600	208,000 11,400 22,400 11,600 9,600	1,600 5,000 6,800 7,800 6,000	13,200 141,800 17,000 \$3,197,600
	(9)	Levy For Shared Support	7.72 8.64 8.35 7.21 8.55	7.41 6.77 7.23 8.64 8.13	10.71 4.33 7.93 7.01 6.76	7.65 6.87 7.19 7.94 8.14	6.25 8.46 7.54
Table 11 (continued)	(2)	County Shared Support	169,050 179,171 266,396 531,576 328,860	33,252 60,438 130,686 91,014 230,874	1,889,680 285,000 158,928 139,954 71,328	19,832 58,200 106,380 51,300 48,825	290,928 1,296,761 193,630 \$34,126,312
	(4)	ared Support Per C.R.U.	\$2,450 \$ 1,289 1,417 2,461 1,305	1,956 4,317 2,841 4,137 1,673	1,817 6,766 1,419 2,413 1,486	2,479 2,328 2,364 2,700 1,953	4,408 1,829 2,278
	(3)	1960 Sha Adjusted Gross P Income/C.R.U.'s	\$ 136,978 88,596 95,551 123,405 100,672	102,079 164,289 137,899 213,365 111,885	160,930 127,047 91,508 121,899 65,066	147,503 104,842 117,924 169,858 104,718	124,878 127,507 122,433
	(2)	1961 Adjusted Assessed Value/C.R.U.	\$ 325,292 154,667 171,798 341,010 145,484	266,947 650,288 398,123 567,266 203,785	181,903 1,149,555 176,239 333,401 215,392	320,210 334,343 328,133 339,523 263,796	706,786 217,625 307,333
	(1)	Estimated Number of C.R.U.'s	69 139 183 216 252	17 14 46 22 138	1,040 57 112 58 48	20 20 20 20 20	66 709 85 15,988
		County	Moffat Montezuma Montrose Morgan Otero	Ouray Park Phillips Pitkin Prowers	Pueblo Rio Blanco Rio Grande Routt Saguache	San Juan San Miguel Sedgwick Summit Teller	Washington Weld Yuma TOTAL

Program for excess growth, small attendance centers, low income counties, and contingency reserve are not included in this table. Source: Colorado Legislative Council Staff, February, 1962.

Table 12

NUMBER OF CLASSROOM UNITS -- ESTIMATES AND ACTUAL FIGURES

	(1)	(2)	(3)
Adams Alamosa Arapahoe Archuleta Baca	Est. C.R.U's for 1962-63 School Year* 1,435 91 1,229 30 68	Actual C.R.U.'s for 1962-63 School Year 1,386.0 92.2 1,159.6 27.4 65.4	Column (1) Minus Column (2) - 49.0 1.2 - 69.4 - 2.6 - 2.6
Bent	75	71.4	- 3.6
Boulder	678	642.8	- 35.2
Chaffee	70	68.2	- 1.8
Cheyenne	25	25.6	.6
Clear Creek	26	24.0	- 2.0
Conejos Costilla Crowley Custer Delta	106 52 41 10 134	103.6 50.4 41.4 9.8 135.4	- 2.4 - 1.6 .4 2
Denver	3,357	3,365.4	8.4
Dolores	22	21.2	8
Douglas	57	53.0	- 4.0
Eagle	46	46.8	.8
Elbert	34	33.6	4
El Paso	1,289	1,276.2	- 12.8
Fremont	151	151.8	.8
Garfield	119	117.6	- 1.4
Gilpin	7	6.2	8
Grand	39	37.4	- 1.6
Gunnison Hinsdale Huerrano Jackson Jefferson	55 1 62 17 1,579	49.6 1.0 61.8 15.8 1,426.0	- 5.4 2 - 1.2 -153.0
Kiowa	25	23.8	- 1.2
Kit Carson	67	64.8	- 2.2
Lake	64	65.4	1.4
La Plata	201	196.8	- 4.2
Larimer	453	448.4	- 4.6
Las Animas	165	162.6	- 2.4
Lincoln	51	50.0	- 1.0
Logan	180	178.2	- 1.8
Mesa	475	469.2	- 5.8
Mineral	4	4.2	.2
Moffat	69	70.2	1.2
Montezuma	139	135.6	- 3.4
Montrose	188	183.2	- 4.8
Morgan	216	213.8	- 2.2
Otero	252	249.6	- 2.4
Ouray	17	16.8	2
Park	14	11.6	- 2.4
Phillips	46	44.0	- 2.0
Pitkin	22	23.6	1.6
Prowers	138	135.8	- 2.2

TABLE 12 (continued)

Number of Classroom Units -- Estimates and Actual Figures

	(1)	(2)	(3)
	Est. C.R.U's for 1962-63	Actual C.R.U.'s for 1962-63	Column (1)
	School Year	School Year	Minus Column (2)
Pueblo	1,040	1,044.0	4.0
Rio Blanco	57	55.4	- 1.6
Rio Grande	112	110.2	- 1.8
Routt	58	57.4	6
Saguache	48	46.8	- 1.2
San Juan	8	7.6	4
San Miguel	25	22.8	- 2.2
Sedgwick	45	43.2	- 1.8
Summit	19	16.6	- 2.4
Teller	25	23.6	- 1.4
Washington	66	64.4	- 1.6
Weld	709 ⁻	687.2	- 21.8
Yuma	85	83.8	- 1.2
TOTAL	15,988	15.577.2**	-410.8

^{*} Estimates used during 1962 legislative session.

** The 3.0 classroom units for pupils attending in adjoining states are not included in the total.

Table 13
COUNTY VALUATIONS TAKEN FROM ASSESSOR'S ABSTRACT OF ASSESSMENT

County	1961 <u>Value*</u>	1962 <u>Value</u>	1962 <u>Increase</u>	1962 <u>Decrease</u>
Adams Alamosa Arapahoe Archuleta Baca	\$ 207,386,040 16,072,146 206,400,600 5,751,090 20,842,671	\$ 221,029,159 16,255,623 229,226,960 5,932,246 21,052,481	\$ 13,643,110 183,477 22,826,360 181,156 209,810	\$
Bent Boulder Chaffee Cheyenne Clear Creek	15,368,285 147,159,320 13,991,310 15,174,570 5,665,880	15,519,216 157,136,410 13,781,490 15,362,445 5,787,010	150,931 9,977,090 187,875 121,130	209,820
Conejos Costilla Crowley Custer Delta	10,598,415 5,849,150 7,401,170 3,378,358 21,193,970	10,976,060 5,752,465 7,433,210 3,463,374 20,517,390	377,645 32,040 85,016	96,685 676,580
Denver Dolores Douglas Eagle Elbert	1,132,313,680 6,159,465 15,168,980 12,052,977 14,822,381	1,158,372,540 5,543,750 15,886,920 11,972,868 14,945,316	26,058,860 717,940 122,935	615,715 80,109
El Paso Fremont Garfield Gilpin Grand	216,224,340 31,151,560 29,332,280 2,797,835 11,798,080	221,756,140 30,827,500 29,881,590 2,866,655 11,569,770	5,531,800 549,310 68,820	324,060 228,310
Gunnison Hinsdale Huerfano Jackson Jefferson	11,781,330 1,320,140 11,203,910 9,238,906 248,235,140	11,755,750 1,319,025 11,279,675 8,628,718 282,537,680	75,765 34,302,540	25,580 1,115 610,188
Kiowa Kit Carson Lake La Plata Larimer	13,172,560 20,975,780 42,673,980 42,251,475 104,680,580	13,476,730 21,198,255 38,452,185 42,936,145 107,982,100	304,170 222,475 684,670 3,301,520	4,221,795
Las Animas Lincoln Logan Mesa Mineral	29,912,410 19,146,645 60,064,975 '94,391,000 1,633,654	29,076,710 19,252,795 59,962,345 91,310,170 1,699,764	106,150 66,110	835,700 102,630 3,080,830

Table 13 (continued)

County	1961	1962	1962	1962
	<u>Value*</u>	<u>Value</u>	<u>Increase</u>	<u>Decrease</u>
Moffat Montezuma Montrose Morgan Otero	\$ 21,906,185 20,726,710 31,896,740 73,752,190 38,470,025	\$ 21,096,175 20,747,405 33,026,355 70,669,620 39,675,090	\$ 20,695 1,129,615 1,205,065	\$ 810,010 3,082,570
Ouray	4,486,238	4,513,407	27,169	61,345
Park	8,925,080	8,863,735		
Phillips	18,082,725	18,303,795	221,070	
Pitkin	10,538,340	12,003,140	1,464,800	
Prowers	28,408,191	28,596,147	187,956	
Pueblo Rio Blanco Rio Grande Routt Saguache	176,486,530 65,753,550 20,047,864 19,963,260 10,545,770	177,965,425 63,591,945 20,165,112 19,724,380 10,561,330	1,478,895 117,248 15,560	2,161,605 238,880
San Juan San Miguel Sedgwick Summit Teller	2,592,589 8,470,500 14,805,360 6,458,580 6,001,520	2,603,030 7,769,850 14,787,250 7,084,030 5,829,250	10,441 625,450	700,650 18,110 172,270
Washington	46,537,150	49,846,130	3,308,980	\$18,354,557
Weld	153,365,790	156,013,570	2,647,780	
Yuma	25,683,410	25,799,830	116,420	
Total	\$3,698,641,335	\$3,812,952,627	\$132,665,849	

TOTAL NET INCREASE \$114,311,292

^{*} Used as estimate for 1962 during 1962 legislative session.

Table 14 URBAN SALES RATIOS BY COUNTIES OF COLORADO, 1959-1961

County	1959-61 Urban Sales Ratio	Urban Sales Ratio 3½ Year Period *
Adams	29.9	29.8
Alamosa	29.3	29.1
Arapahoe	26.4	27.9
Archuleta	27.0	26.1
Baca	30.7	29.7
Bent	30.4	32.4
Boulder	29.1	30.3
Chaffee	27.0	27.7
Cheyenne	39.2	41.8
Clear Creek	19.6	18.7
Conejos	33.7	36.7
Costilla	29.5	32.1
Crowley	28.9	33.1
Custer	27.1	23.8
Delta	25.5	27.5
Denver	30.9	32.1
Dolores	28.0	31.8
Douglas	26.7	26.3
Eagle	31.1	34.2
Elbert	26.4	31.9
El Paso	24.5	23.7
Fremont	22.4	22.7
Garfield	23.9	24.7
Gilpin	16.1	18.2
Grand	26.2	26.3
Gunnison	24.6	25.3
Hinsdale	20.8	21.1
Huerfano	32.5	29.8
Jackson	33.6	32.9
Jefferson	26.9	26.9
Kiowa	27.6	27.1
Kit Carson	30.3	33.7
Lake	22.4	22.9
La Plata	24.4	23.8
Larimer	26.7	27.9
Las Animas	32.5	32.4
Lincoln	26.8	24.9
Logan	28.8	28.9
Mesa	29.4	28.3
Mineral	34.4	39.3

Table 14 (continued)

County	1959-61 Urban Sales Ratio	Urban Sales Ratio _3% Year Period*
Moffat	24.0	26.4
Montezuma	24.9	26.2
Montrose	29.2	27.5
Morgan	29.1	29.6
Otero	32.4	33.3
Ouray	29.5	27.5
Park	27.3	26.8
Phillips	28.3	27.8
Pitkin	20.8	19.9
Prowers	30.5	30.5
Pueblo	25.4	25.4
Rio Blanco	27.1	32.5
Rio Grande	30.3	31.5
Routt	33.8	36.8
Saguache	33.7	34.1
San Juan	30.7	31.6
San Miguel	34.1	35.4
Sedgwick	29.0	29.9
Summit	25.5	29.8
Teller	22.3	22.5
Washington	27.1	28.1
Weld	27.1	28.7
Yuma	<u>27.5</u>	26.7
TOTAL	28.7	29.4

^{*} Used as estimate for 1962 during 1962 legislative session.

Table 15
PERSONAL ADJUSTED GROSS INCOME

County	1960 Income Reported in 1961*	1961 Income Reported in 1962	1961 As Per Cent _of 1960
Adams	\$ 156,402,543	\$ 223,090,516	142.64%
Alamosa	10,505,808	11,600,009	110.42
Arapahoe	216,569,626	365,495,291	168.77
Archuleta	1,847,605	1,924,805	104.18
Baca	7,526,817	8,053,602	107.00
Bent	6,188,340	6,580,282	106.33
Boulder	119,690,314	140,364,864	117.27
Chaffee	9,508,156	10,809,770	113.69
Cheyenne	3,736,518	3,892,476	104.17
Clear Creek	4,146,052	4,388,757	105.85
Conejos	3,694,783	3,980,469	107.73
Costilla	1,343,329	1,282,159	95.45
Crowley	3,539,549	3,529,629	99.72
Custer	939,363	964,391	102.66
Delta	14,179,013	15,449,727	108.96
Denver	1,011,886,565	978,887,173	96.74
Dolores	2,511,717	2,695,259	107.31
Douglas	7,368,393	8,534,032	115.82
Eagle	4,513,058	5,066,382	112.26
Elbert	3,510,957	3,970,706	113.09
El Paso	176,112,617	199,272.059	113.15
Fremont	19,588,342	21,245,376	108.46
Garfield	16,485,996	18,031,002	109.37
Gilpin	779,798	1,017,805	130.52
Grand	5,156,478	5,358,139	103.91
Gunnison	6,946,610	8,042,982	115.78
Hinsdale	174,662	165,904	94.99
Huerfano	5,675,403	6,126,184	107.94
Jackson	2,280,533	2,338,364	102.54
Jefferson	246,350,021	321,336,219	130.44
Kiowa	3,613,093	3,850,248	106.56
Kit Carson	9,302,001	10,119,840	108.79
Lake	12,505,428	14,333,439	114.62
La Plata	21,846,596	24,306,994	111.26
Larimer	69,066,554	77,707,622	112.51
Las Animas	16,948,052	15,594,601	92.01
Lincoln	6,903,452	7,369,319	106.75
Logan	26,718,818	29,170,763	109.18
Mesa	68,262,702	74,204,917	108.70
Mineral	560,292	615,184	109.80

Table 15 (continued)

County	1960 Income Reported in 1961*	1961 Income Reported in 1962	1961 As Per Cent of 1960
Moffat	\$ 9,451,504	\$ 9,747,623	103.13
Montezuma	12,314,803	13,185,732	107.07
Montrose	17,963,637	19,979,745	111.22
Morgan	26,655,583	28,334,736	106.30
Otero	25,369,394	27,824,385	109.68
Ouray	1,735,343	1,975,770	113.85
Park	2,300,041	1,894,784	82.38
Phillips	6,343,363	7,462,157	117.64
Pitkin	4,694,034	5,814,733	123.87
Prowers	15,440,142	16,298,856	105.56
Pueblo	167,367,496	176,938,937	105.72
Rio Blanco	7,241,651	8,070,144	111.44
Rio Grande	10,248,876	10,043,404	98.00
Routt	7,070,143	7,198,048	101.81
Saguache	3,123,172	2,954,253	94.59
San Juan	1,180,022	1,035,565	87.76
San Miguel	2,621,039	2,568,654	98.00
Sedgwick	5,306,558	5,864,307	110.51
Summit	3,227,302	3,116,647	96.57
Teller	2,617,941	2,637,175	100.73
Washington	8,241,972	9,389,227	113.92
Weld	90,402,618	97,332,363	107.67
Yuma	10,406,792	10,993,655	<u>105.64</u>
TOTAL	\$2,746,209,380	\$3,111,428,160	113.30%

^{*} Used as estimate for 1962 during 1962 legislative session.

1962-63 CLASSROOM UNITS AND VALUE BY COUNTIES FOR EXCESS GROWTH As of December 20, 1962*

County and <u>District</u> Adams		Number Provided <u>1962-1963</u>	1	Value 962-1963
Adding	1 12 27J 50	16.0 44.0 1.0	\$	83,200 228,800 5,200
	30	$\frac{41.0}{102.0}$	\$	213,200 530,400
Arapahoe	5 6	10.0 46.0 56.0	\$ \$	52,000 239,200 291,200
Boulder	Re - 2	17.0	\$	88,400
Douglas	Re-1(J)	1.0	\$	5,200
Eagle	Re-50J	1.0	\$	5,200
El Paso	2 3 8 11 14	4.0 13.0 1.0 13.0 1.0 32.0	\$ \$	20,800 67,600 5,200 67,600 5,200 166,400
Gilpin	Re-l	1.0	\$	5,200
Jefferson	R-1	72.0	\$	374,400
Larimer	R-1	2.0	\$	10,400
Washington TOTAL	R-2	$\frac{1.0}{285.0}$	\$ \$1	5,200 ,482,000

^{*}Source: State Department of Education, Division of School Finance.

Table 17

ESTIMATED STATE AID REQUIRED FOR EXCESS GROWTH DURING 1962-63 SCHOOL YEAR*

	Estimated		Estimated
County	Cost	· County	Cost
Adams	\$343,200	El Paso	\$ 124,800
Arapahoe	260,000	Jefferson	520,000
Archuleta	10,400	La Plata	5,200
Baca	5,200	Otero	5,200
Boulder	234,000	Weld	10,400
Douglas	5,200	TOTAL	\$1,523,600

*Source: State Department of Education, Division of School Finance January 27, 1962

Table 18

ESTIMATED COST TO STATE OF EXCESS GROWTH PROGRAM AT VARIOUS CUT-OFF LEVELS FOR 1963-64 SCHOOL YEAR

Pupil Growth Exceeding Previous Year of Over:	Estimated Cost to State
79/	\$1,180,400
1,0	
6	1,378,000
5	1,622,400
4	1,913,600
3	2,220,400
2	2,704,000
1	3,291,600

1962-63 CLASSROOM UNITS AND VALUE BY COUNTIES FOR SMALL ATTENDANCE CENTERS*

County and <u>District</u> Adams	CRU's Allowed <u>1961-62</u>	CRU's Provided 1962-63		alue 62-63
29 J 31 J		1.8 2.8 4.6	\$ \$	9,360 14,560 23,920
Alamosa Re-22 J	3.2	3.2	\$	16,640
Arapahoe 26 J 32 J		2.8 3.6 6.4	\$ \$	14,560 18,720 33,280
Archuleta J-50	1.0	.0		:
Re- 3 Re- 4 Re- 6	2.3 3.0 5.3	3.8 .6 <u>2.4</u> 6.8	\$ \$	19,760 3,120 12,480 35,360
Bent Re- 2	.7	2.6	\$	13,520
Boulder Re- 1 J Re- 2	8.6 <u>4.2</u> 12.8	4.0	\$	20,800
Chaffee R-31	12.0	2.2	\$	11,440
Cheyenne R- 1 R- 2 R- 3	3.6	1.6 2.8 <u>3.4</u> 7.8	\$ \$	8,320 14,560 17,680 40,560
Clear Creek Re- 1	2.6	.8	\$	4,160
Conejos Re- l	1.1	.0		
Costilla R-30	2.8	2.6	\$	13,520

Table 19 (Continued)

County and <u>District</u> Custer		CRU's Allowed 1961-62	CRU's Provided 1962-63		Value 962-63
C- 1		2.1	2.6	\$	13,520
Delta J - 50		2.6	.0		
Dolores Re- 1		4.2	2.6	\$	13,520
Douglas Re- 1	(Jt.)	4.6	• 0		
Eagle Re-50	J	12.5	7.8	\$	40,560
100 200 300	J		2.2 3.2 <u>2.6</u> 8.0	\$ \$	11,440 16,640 13,520 41,600
El Paso J-54		1.0	.0		
Fremont Re- 1 Re- 2 Re- 3	(J)	.8 2.4 3.0	.0 .0 3.2	\$	16,640
Garfield Re- 1	(J)	2.2	.0		
Gilpin Re- 1		4.1	2.0	\$	10,400
Grand 1 2	Jt.	1.9 <u>5.7</u> 7.6	2.0	\$	10,400
Gunnison Re- 1	J	5.6	3.4	\$	17,680
Hinsdale Re- l		1.8	.0		
Huerfano Re-, 1 Re- 2		$\frac{.6}{3.0}$	$\frac{.4}{3.2}$	\$ \$	2,080 16,640 18,720

Table 19 (Continued)

County and District Jackson	CRU's Allowed 1961-62	CRU's Provided 1962-63		Value 962-63
R- 1		2.2	\$	11,440
Jefferson R- l	3.0	.0		
Kiowa Re- 1 Re-2	5.5 4.0 9.5	2.2 2.4 4.6	\$ \$	11,440 12,480 23,920
Kit Carson R- 1 R- 2 R- 3 R- 4 R- 5		2.0 3.2 2.8 1.8 3.0 12.8	\$ \$	10,400 16,640 14,560 9,360 15,600 66,560
La Plata 9-R 10 Jt. R	.7	2.2 3.0	\$	4,160 11,440 15,600
Larimer R- 1	7.9	.0		
Las Animas R- 2 R- 3 R- 6 R-82 R-88	1.2 1.9 2.1 3.1 8.3	2.0 2.4 .8 3.4 2.4 11.0	\$	10,400 12,480 4,160 17,680 12,480 57,200
Lincoln Re- 1 Re- 4 J Re-13 Re-23 Re-31	2.5 2.5 5.0	2.8 .8 2.8 3.0 <u>2.8</u> 12.2	\$	14,560 4,160 14,560 15,600 14,560 63,440
Logan Re- 3 Re- 4 (J) Re- 5	1.9	2.6 2.2 <u>3.6</u> 8.4	\$	13,520 11,440 18,720 43,680

Table 19 (Continued)

County and <u>Distric</u> t Mesa	CRU's Allowed <u>1961-62</u>	CRU's Provided 1962-63		Value 962-63
50 51	3.3	2.4 2.4 4.8	\$	12,480 12,480 24,960
Mineral l	2.2	2,8	\$	14,560
Moffat Re- 1	3.2	1.4	\$	7,280
Montezuma Re- 4 Re- 6	3.0 3.6 6.6	1.8 3.0 4.8	\$	9,360 15,600 24,960
Montrose Re- 2	1.0	.6	\$	3,120
Otero R- 1 R- 2	$\frac{1.2}{\frac{1.1}{2.3}}$.0		
Ouray R- 1 R- 2	$\frac{1.2}{2.5}$	2.2 3.0 5.2	\$ \$	11,440 15,600 27,040
Park 1 Re- 2	4.0	3.4 2.8 6.2	\$ \$	17,680 14,560 32,240
Phillips Re- 2 J	4.5	1.0	\$	5 ,2 00
Pitkin R- l		2.4	\$	12,480
Prowers Re- 1 Re- 2	2.0	2.6 .0	\$	13,520
Re- 3 Re-13 Jt.		.2 2.2 5.0	\$ \$	1,040 11,440 26,000
Pueblo 70	5.4	2.2	\$	11,440
Rio Blanco Re- 1		.8	\$	4,160

Table 19 (Continued)

County and <u>District</u> Rio Grande	CRU's Allowed 1961-62	CRU's Provided 1962-63	Value 1962-63
Re-33 J Routt		2.2	\$ 11,440
Re- 1 Re- 3(J)	3.0 2.9 5.9	2.6 2.2 4.8	\$ 13,520 \frac{11,440}{24,960}
Saguache Re- 1 2	.5 2.4 2.9	2.0 2.8 4.8	\$ 10,400 \frac{14,560}{24,960}
San Juan 1	1.7	3.4	\$ 17,680
San Miguel R- 1 R- 2 J	3.5	3.6 2.6 6.2	\$ 18,720 13,520 \$ 32,240
Sedgwick 35R		2.0	\$ 10,400
Summit Re- 1	3.0	.8	\$ 4,160
Teller Re- 1 Re- 2	2.9 2.5 5.4	$\frac{2.4}{1.0}$	\$ 12,480 5,200 \$ 17,680
Washington R- 1 R- 3 101 R104	3.0	2.8 1.2 3.2 2.6 9.8	\$ 14,560 6,240 16,640 13,520
	5.6	9.8	\$ \frac{13,520}{50,960}
Weld Re- 7 89 107	$\begin{array}{c} 4.5 \\ 3.0 \\ \hline 3.0 \\ \hline 10.5 \end{array}$.0 2.8 <u>3.0</u> 5.8	\$ 14,560 15,600 \$ 30,160
Yuma R-J-1 RJ-2 TOTAL	7.8 <u>6.1</u> 13.9 218.1	$\frac{3.0}{2.8}$ $\frac{5.8}{5.8}$ 216.6	\$ 15,600

^{*}Source: State Department of Education, Division of School Finance, November 9, 1962.

ESTIMATED STATE AID REQUIREMENTS FOR SMALL ATTENDANCE CENTERS, 1962-63*

County Adams Alamosa Arapahoe Archuleta Baca	Estimated	County Lake La Plata Larimer Las Animas Lincoln	Estimated
Bent Boulder Chaffee Cheyenne Clear Creek	15,600 15,600	Logan Mesa Mineral Moffat Montezuma	52,000 20,800 20,800 15,600 31,200
Conejos Costilla Crowley Custer Delta	15,600 15,600	Montrose Morgan Otero Ouray Park	36,400
Denver Dolores Douglas Eagle Elbert	20,800 52,000 41,600	Phillips Pitkin Prowers Pueblo Rio Blanco	10,400 26,000 15,600
El Paso Fremont Garfield Gilpin Grand	26,000 26,000 15,600 15,600	Rio Grande Routt Saguache San Juan San Miguel	15,600 26,000 31,200 15,600 31,200
Gunnison Hinsdale Huerfano Jackson Jefferson	31,200 20,800	Sedgwick Summit Teller Washington Weld	15,600 15,600 26,000 31,200
Kiowa Kit Carson	10,800 67,600	Yuma TOTAL	36,400 \$1,165,200

^{*}Source: State Department of Education, Division of School Finance, January 27, 1962.

1962-63 DISTRIBUTION OF STATE AID TO LOW INCOME COUNTIES

	State		State
County	Aid	County	<u> </u>
Archuleta	\$ 5,480	Huerfano	\$ 12,360
Bent	14,280	Las Animas	32,520
Conejos	20,720	Montezuma	27,120
Costilla	10,080	Rio Grande	22,040
Crowley	8,280	Saguache	9,360
Custer	1,960	TOŤAL	\$164,2 00

Table 22
ESTIMATED 1962-63 STATE AID FOR LOW INCOME COUNTIES*

County Archuleta Bent Conejos Costilla	Estimated <u>State Aid</u> \$ 6,000 15,000 21,200 10,400	County Las Animas Montezuma Montrose Otero	Estimated State Aid \$ 33,000 27,800 37,600 50,400
Crowley	8,200	Ouray	3,400
Custer	2,000	Rio Grande	22,400
Eagle	9,200	Saguache	9,600
Huerfano	12,400	TOTAL	\$268,600

^{*} Based on 1960 adjusted gross income and used as estimate during 1962 legislative session.
Source: Legislative Council Staff,
February, 1962

Table 23

STATE AID REQUESTED AND RECOMMENDED FOR 1962-63 FOR SMALL ATTENDANCE CENTERS OVER 20 MILES FROM NEAREST SIMILAR ATTENDANCE CENTER As of December 10, 1962

			Amount	Amount
County	District	Name of Center	Requested	Recommended
Arapahoe	32J	Shamrock	\$ 8,842.00	\$ 4,712.97
Archuleta	J -5 0	Pagosa Junction	855.38	855.38
Boulder	Re- lJ	Allenspark	3,116.75	2,556.40
Dolores	Re- 1	Upper Lavender	5,200.00	3,793.15
Douglas	Re- l (Jt.)	West Creek	7,755.00	3,651.25
Eagle	Re-50J	Sweetwate r	5,200.00	2,321.85
Gunnison	Re- lJ	Pitkin	4,100.00	2,660.05
	Re- lJ	Powderhorn	3,000.00	2,710.68
	Re- lJ	Sargents	3,600.00	2,690.02
Jackson	R- 1	Gould Elementary	4,264.00	773.83
	R- 1	Rand Elementary	2,340.00	850.18
La Plata	9R	Thompson Park	5,200.00	1,935.80
Larimer	R- 1	Gleneyre	3,560.10	2,836.54
Las Animas	R- 3	Plainview	2,000.00	2, 583.56 -
	R- 3	Thatcher	3,000.00	5,441.95
Mesa	51	Coates Creek	12,456.65	1,476.52
	51	Outlaw Mesa	6,950.00	3,569.87
	51	Purdy Mesa	6,116.00	3,066.10
Moffat	Re- 1	Brown's Park	1,832.66	2,352.23
Park	Re- 2	Lake George		49.25
Prowers	Re- 2	Pleasant Heights	7,500.00	4,460.71
Rio Blanco	Re- l	Wilson Creek	3,120.00	0
San Miguel	R- 2J	Basin Grade	<u>3,300.00</u>	<u>2,177.45</u>
TOTAL		•	\$103,308.54	\$57,525.74

^{*}Source: State Department of Education, Division of School Finance

ESTIMATED 1962-63 STATE REQUIREMENTS
FOR SMALL-SIZE CONDITIONS UNDER CONTINGENCY RESERVE*

<u>County</u> Arapahoe	Estimated State Aid \$ 2,600	<u>County</u> Las Animas	Estimated State Aid \$ 3,640
Archuleta	1,040	Logan	4,160
Bent	4,160	Mesa	10,400
Douglas	3,640	Moffat	6,240
Eagle	4,160	Montezuma	3,120
Fremont	4,160	Otero	7,280
Gunnison	8,840	Park	2,080
Hinsdale	6,760	Rio Blanco	3,120
Lake	2,600	San Miguel	2,600
Larimer	2,600	TOTAL	\$83,200

^{*}Source: State Department of Education Division of School Finance January 27, 1962

Table 25 SUMMARY OF STATE AID UNDER PUBLIC SCHOOL FOUNDATION ACT, 1962-63

Total	5,159,998 330,673 2,897,707 101,468 209,128	268,347 1,756,038 220,473 68,362 66,488	460,606 238,405 157,237 40,862 483,243	5,812,046 79,556 143,471 192,226 108,934	4,188,982 486,765 326,458 22,054 105,770	166,059 250,037 34,584 4,228,878
Small Size Conditions	\$ 4,713 855	2,556		3,793 3,651 2,322	!!!!!	8,061 1,624
Low-Income Sounties Counties	5,480	14,280	20,720 10,080 8,280 1,960			12,360
Small Attendance Centers	\$ 23,920 16,640 33,280 35,360	13,520 20,800 11,440 40,560 4,160	13,520	13,520 40,560 41,600	16,640	17,680 18,720 11,440
Excess Growth	\$ 530,400	88,400		5,200	166,400	374,400
Minimum <u>Program</u>	\$ 4,605,678 314,033 2,568,414 95,133 173,768	240,547 1,644,282 209,033 27,802 62,328	439,886 214,805 148,957 25,382 483,243	5,812,046 62,243 134,620 144,144 67,334	4,022,582 470,125 326,458 6,454 95,370	140,318 218,957 21,520 3,854,478
County	Adams Alamosa Arapahoe Archuleta Baca	Bent Boulder Chaffee Cheyenne Clear Creek	Conejos Costilla Crowley Custer Delta	Denver Dolores Douglas Eagle Elbert	El Paso Fremont Garfield Gilpin Grand	Gunnison Hinsdale Huerfano Jackson Jefferson

Table 25 (continued)

<u>Total</u>	\$ 50,743 225,774 43,622 633,715 1,250,373	678,716 171,340 462,450 1,506,830 23,489	192,222 544,715 638,641 545,190 900,557	76,751 32,730 88,316 26,782 474,120	3,293,776 4,160 425,682 171,789 197,886	36,543 94,176 117,147 32,264 87,937	63,502 2,110,314 253,152 \$44,060,259
Small Size Conditions	\$ 1,934 2,837	8,026 8,113	2,352	49 4,461		2,177	\$57,524
Low-Income Counties		32,520	27,120		22,040	!!!!!	 \$164,200
Small Attendance Centers	\$ 23,920 66,560 15,600	57,200 63,440 43,680 24,960 14,560	7,280 24,960 3,120	27,040 32,240 5,200 12,480 26,000	11,440 4,160 11,440 24,960 24,960	17,680 32,240 10,400 4,160 17,680	50,960 30,160 30,160 \$1,126,320
Excess Growth	10,400	;;;;;;					5,200
Minimum <u>Program</u>	\$ 26,823 159,214 43,622. 616,181 1,237,136	580,970 107,900 418,770 1,473,757 8,929	182,590 492,635 635,521 545,190 900,557	49,711 441 83,116 14,302 443,659	3,282,336 392,202 146,829 163,566	18,863 59,759 106,747 28,104 70,257	7,342 2,080,154 222,992 \$41,230,215
County	Kiowa Kit Carson Lake La Plata Larimer	Las Animas Lincoln Logan Mesa Wineral	Moffat Montezuma Montrose Morgan Otero	Ouray Park Phillips Pitkin Prowers	Pueblo Rio Blanco Rio Grande Routt Saguache	San Juan San Miguel Sedgwick Summit Teller	Washington Weld Yuma TOTAL

Table 26

2,600 1,040 Small Size Conditions 4,160 CONSOLIDATION OF EARLY ESTIMATES ON PUBLIC SCHOOL FOUNDATION ACT, 1962-63 .ow-Income 000 21,200 10,400 8,200 2,000 Counties 15,000 Attendance 15,600 20,800 15,600 31,200 10,400 15,600 Centers Small 260,000 10,400 5,200 234,000 343,200 ! ! ! ! ! Excess Growth 5,254,970 313,768 3,861,518 109,320 189,788 261,825 1,989,930 223,790 26,650 73,554 455,800 222,196 147,682 26,530 480,658 Minimum Program क

5,618,970 329,368 4,155,318 137,160 246,988

Tota1

296,585 2,223,930 239,390 26,650 73,554

477,000 248,196 155,882 44,130 480,658

Delta

Dolores

Denver

Cheyenne Clear Creek

Bent Boulder Chaffee

Conejos Costilla

Crowley Custer

Archuleta

Baca

Arapahoe

Alamosa

Adams

County

	<u>Total</u>	\$ 46,150 244,882 26,856 670,633 1,337,808	695,110 187,295 494,820 1,536,950 29,480	197,790 577,949 711,204 548,424 994,020	91,548 11,642 109,714 18,986 485,126	3,325,920 3,120 439,072 176,046 209,472	35,768 100,600 134,220 59,300 102,175	39,072 2,289,839 267,770 \$48,854,288
	Small Size Conditions	2,600	3,640 4,160 10,400	6,240 3,120 7,280	2,080	3,120	2,600	\$83,200
	Low-Income Counties		3,000	27,800	3,400	22,400		\$268,600
Table 26 (continued)	Small Attendance Centers	\$ 10,800 67,600 15,600 5,200	78,000 72,800 52,000 20,800 20,800	15,600	36,400	15,600 15,600 26,000 31,200	15,600 31,200 15,600 15,600 26,000	31,200 36,400 \$1,165,200
	Excess Growth	5.200		5,200			!!!!!	10,400
	Minimum <u>Program</u>	\$ 35,350 177,282 24,256 649,833 1,330,008	580,470 114,495 438,660 1,505,750 8,680	175,950 515,829 673,604 548,424 931,140	51,748 9,562 99,314 18,986 459,126	3,310,320 401,072 150,046 168,672	20,168 66,800 118,620 43,700 76,175	39,072 2,248,239 231,370 \$45,813,688
	County	Kiowa Kit Carson Lake La Plata Larimer	Las Animas Lincoln Logan Aesa Mineral	Moffat Montezuma Montrose Morgan Otero	Ouray Park Phillips Pitkin Prowers	Pueblo Rio Blanco Rio Grande Routt Saguache	San Juan San Miguel Sedgwick Summit Teller	Washington Weld Yuma TOTAL

COMPARISONS OF COUNTY SCHOOL LEVY AND SPECIAL SCHOOL DISTRICT LEVY FOR 1961 AND 1962 By Counties and By School Districts

,					1962	
·	1961 Actu	al Levi	es From	Actual Levi		
	Tax Comm			Commissioners Certification		
		Distric			Distric	t
County and School	County				Special	
<u>District Number</u>	<u>Levy</u>	<u>Levy*</u>	<u>Total</u>	Levy	Levy	<u>Total</u>
Adams						
1	12.00	21.00	33.00	11.77	23.00	34.77
Re- 3J Weld	12.00	20.46	32.46	11.77	18.99	30.76
12		21.00	33.00		24.00	35.77
14		29.14	41.14		32.98	44.75
26J Arapahoe		15.00	27.00		15.00	26.77
27J Weld		19.00	31.00		23.00	34.77
28J Arapahoe		16.00	28.00		20.60	32.37
29J Arapahoe		16.00	28.00		18.70	30.47
31J Arapahoe		16.70	28.70		17.20	28.97
32J Arapahoe		16.90	28.90		16.90	28.67
50		22.67	34.67		26.63	38.40
50J Morgan and Weld		22.00	34.00		28.00	39.77
Alamaca						
Alamosa Re- lJ Conejos	12.00	13.30	25.30	10.17	14.03	24.20
4	12.00	14.50	26.50	-a-	14.03	24.20
Re-11J Conejos		18.00	30.00	a •	23.00	33.17
J-15 Conejos		6.50	18.50	6J (Conejos)		20.67
Re-22J Saguache		27.30	39.30	00 (00110)007		38.16
J-26			25.04			26.17
Re-33J Rio Grande			30.12		20.37	30.54
 a. Dissolved, annexed to Re- 	lJ and 6J	2/1	/62.			
Amanahas						
Arapahoe 1	12.00	28.80	40.00	15 10	25 51	50 61
16	12.00	9.00	40.80 21.00	15.10	35.51	
23		13.41	25.41			15.10 34.10
75		23.00	35.00			44.10
5		32.00	44.00			57.10
6		27.11	39.11			45.86
18		.00	12.00		.00	15.10
JT-26 Adams		15.00	27.00		15.00	30.10
JT-28 Adams		16.00	28.00		20.60	35.70
JT-29 Adams		16.00	28.00		18.70	33.80
JT-31 Adams		16.70	28.70		17.20	32.30
JT-32 Adams		16.90	28.90		16.90	32.00
SUHS		10.00	22.00		10.00	25.10
Archuleta						
JT-10 La Plata	12.00	10.50	22.50	7.98	8.50	16.48
JT-ll La Plata		13.00	25.00	, 3	10.52	18.50
JT-50 Hinsdale		16.74	28.74		24.00	31.98

Table 27 (continued)

					1962	
	1961 Actu	al Levi	es From	Actual Levi	es from	County
	Tax Comm			Commissioner	s Certi	fication
•		Distric		District		
County and School	County		•		Special	
		Levy*	Total	•	Levy	Total
<u>District Number</u>	Levy	Levy	TOTAL			
Paga						
Baca	12.00	18.00	30.00	7.92	17.00	24.92
Re- 1 Re- 3	12.00	16.81	28.81	11/2	16.23	24.15
Re- 4		15.00	27.00		17.00	24.92
Re- 5		20.00	32.00		20.00	
Re- 6		20.00	32.00		30.50	38.42
Re- O		20.00	32.00		30.30	30,42
<u>Bent</u>						
Re- 1	12.00	11.76	23.76	8.42	15.41	23.83
Re- 2	12.00	9.00	21.00	5.	12.00	20.42
Re-JT-13 Prowers		14.00	26.00		17.00	25.42
01 10 110010		2.,00	20,00		_,,,,,	
Boulder						
Re-JT- 1 Weld	12.00	17.57	29.57	11.08	20.54	31.62
Re- 2		25.91	37.91		31.00	42.08
Re-JT-2 Larimer		14.50	26.50	-b-	17.30	28.38
b. Does not agree with Larim	er County	•				
<u>Chaffee</u>						
Re-31	12.00		24.10	10.57	13.80	
Re-JT-32 Fremont		11.00	23.00		12.00	22.57
01						
Cheyenne	10.01	10.50	00 41	/ OF	15 50	00.05
Re - 1	10.91		23.41	6.85		22.35
Re - 2		14.64	25.55		19.32	26.17
Re- 3		13.22	24.13		13.19	20.04
Class Coast						
Clear Creek	10.00	04 00	26 00	10.00		41 00
Re- 1	12.00	24.80	36.80	10.80	30.50	41.30
Conejos						
Re-JT-1 Alamosa	12 00	13.30	25.30	9.01	14 30	23.31
6	12.00	12.50	24.50	6Ĵ	10.50	19.51
8		12.00	24.00	6J	10.50	
Re-10		5.10	17.10	30	5.00	14.01
Re-JT-11 Alamosa		18.00	30.00			27.01
13		5.00	17.00		7.00	16.01
JT-15 Alamosa		6.50	18.50	6J		
18		10.00	22.00	D.&.A.to #13		
32		10.00	22.00	D.&.A.to #13		
			_ 	_ , _ , , , , , , , , , , , , , , , , ,		

c. Does not agree with Alamosa County.

Table 27 (continued)

County and School District Number	County		Report t	Actual Lev <u>Commissione</u> County <u>Levy</u>		<u>fication</u>
Costilla 1 2 4 5 6 7 8 9 12 22 Re-30 CUHS	12.00	11.00 7.00 10.00 7.00 7.00 5.00 14.60 8.00 8.00 7.00 17.50	23.00 19.00 22.00 19.00 19.00 17.00 26.60 20.00 20.00 19.00 29.50 22.00	R-1 R-1 R-1 R-1 R-1 R-1 R-1 R-1 R-1	21.78 21.28	30.00 29.50
Crowley 1 2 JT-3 Otero 7 JT-12 Lincoln 16 25 27 31 32	12.00	23.99 13.50 16.00 17.98 19.42 14.50 27.00 9.00 20.35 18.50	35.99 25.50 28.00 29.98 31.42 26.50 39.00 21.00 32.35 30.50	Re-lJ 8.92 R-4J Otero R-4J Otero Re-lJ Re-lJ Re-lJ Re-lJ Re-lJ Re-lJ	21.00 22.00 22.65	29.92 30.92 31.57
Custer C- l Re-JT-2 Fremont	12.00	15.00 20.40 ^d	27.00 32.40	7.39	17.00 22.65	24.39 30.04
d. Does not agree with Fremo	nt County	•	·			
Delta JT-50 Gunnison, Mesa, and Montrose	12.00	22.50	34.50	10.76	26.50	37.26
Denver 1	-e-	29.86	29.86		30.48	30.48

Table 27 (continued)

					1962	
	1961 Actual Levies From			Actual Levies From County		
	Tax Comm			Commissioners Certification		
County and School	County	Distric Special		County	Distric Special	t .
District Number		Levy*		Levy	_Levy	Total
Dalama						
<u>Dolores</u> Re- l	12.00	24.76	36.76	8.65	28.14	36.79
Douglas Re-JT-l Elbert	12.00	20.80	32.80	8.88	26.25	35.13
Eagle Re-JT-1 Garfield & Pitkin Re-JT-50 Garfield & Routt		13.45 17.00	25.45 29.00	8.28	16.67 17.00	24.95 25.28
Elbert C- 1 C- 2 Re-JT-1 El Paso Re-lJ Douglas Re-JT-4 Lincoln JT-23 El Paso JT-60 El Paso & Lincoln JT-100 El Paso 200 300	12.00	17.32 30.10 20.80 13.20 22.86 18.57	31.56 29.32 42.10 32.80 25.20 34.86 30.57 32.88 33.23 25.00	7.19	15.80	32.19
El Paso Re-JT-1 Elbert 2 3 8 11 12 14 20 22 JT-23 Elbert 28 38 JT-39 Fremont 45 49 JT-54 Lincoln & Pueblo JT-60 Elbert & Lincoln JT-100 Elbert	12.00	30.10 19.00 18.50 10.52 22.82 22.30 19.90 18.00 19.66 22.86 17.41 30.00 11.00 29.50 25.11 23.00 18.57 20.88	42.10 31.00 30.50 22.52 34.82 34.30 31.90 30.00 31.66 34.86 29.41 42.00 23.00 41.50 37.11 35.00 30.57 32.88	11.79	22.86 21.57 10.79 22.73 25.39 27.01 16.86 18.70	34.52 37.18 38.80 28.65 30.49 33.29 29.66 35.34 22.79 50.04 36.29 34.43

 $[\]boldsymbol{f}$. Does not agree with Elbert County.

1962

1961 Actual Levies From Actual Levies From County Tax Commission Report Commissioners Certification District District County Special County Special County and School <u>Levy Levy* Total</u> Levy Total _Levy_ District Number Fremont 25.13 35.48 10.35 12.00 22.98 34.98 Re- l 33.00 19.50 31.50 22.65 Re-JT-2 Custer 17.00 27.35 29.00 17.00 Re- 3 12.00 22.35 Re-JT-32 Chaffee 11.00 23.00 11.00 21.35 JT-39 El Paso 11.00 23.00 Garfield Re-JT-l Eagle & Pitkin 12.00 13.45 25.45 9.54 16.67 26.21 C-1 11.63 23.63 18.87 28.41 C-2 10.82 22.82 14.99 24.53 10 25.86 37.86 34.20 43.74 13 6.47 18.47 6.90 16.44 16 22.93 34.93 29.16 38.70 20 18.40 30.40 20.11 29.65 21 12.00 .00 9.54 0 22 7.39 19.39 6.83 16.37 23 7.13 19.13 8.61 18.15 27 10.41 22.41 15.19 24.73 31 9.42 21.42 9.42 18.96 41 2.12 2.15 14.15 11.66 42 6.35 18.35 6.12 15.66 JT-49 Mesa 14.67 26.67 26.27 16.73 JT-50 Eagle 17.00 17.00 29.00 26.54 RUHS 8.89 20.89 10.00 19.54 SUHS 10.00 22.00 10.00 19.54 Gilpin Re- 1 12.00 23.56 35.56 9.00 29.60 38.60 Grand JT-1 Summit 12.00 16.43 28.43 8.57 23.50 32.07 19.39 31.39 23.82 32.39 <u>Gunnison</u> Re-JT-1 Saguache 12.00 16.40 28.40 10.00 26.00^g 17.87 27.87 29 5.20 17.20 Re-lJ 36.00 (Montrose) JT-50 Delta, Mesa, & Montrose 22.50 34.50 26.50 36.50

g. Does not agree with Montrose County.

				1962					
	1961 Actual Levies From				Actual Levies From County				
	Tax Comm			Commissioners Certification					
County and School		Distric [*] Special	C	District County Special					
District Number		Levy*	Total	_Levy_	Levy	Total			
DIGULATO NOMBOL			10001			.000			
Hinsdale									
Re- 1	12.00		21.75	3.94	19.50				
JT-50 Archuleta		20.20 ^h	32.20		24.00	27.94			
h. Does not agree with Archuleta County.									
Huerfano									
Re- 1	12.00	13.00	25.00	9.08	15.50	24.58			
Re - 2		16.60	28.60		19.00	28.08			
T1									
<u>Jackson</u> Re- l	12.00	5 60	17.60	7.03	10.19	17 22			
re- i	12.00	3.00	17.00	7.03	10.19	17.22			
Jefferson									
Re-1	-i-	40.64	40.64	-i-	43.15	43.15			
 Included in Special Levy 	•								
Kiowa									
Re- 1	12.00	14.24	26.24	7.19	16.48	23.67			
Re- 2	12.00	11.00	23.00	, ,	11.90	19.09			
-									
<u>Kit Carson</u>									
Re - 1	12.00			8.38	23.28				
Re-JT-1 Yuma		14.70			19.95				
Re- 2 Re-JT-2 Yuma		18.69 14.30			28.32 24.08	36.70 32.46			
Re-3		21.00			21.29				
Re - 4		23.05			29.52				
Re - 5		17.00			17.00				
Re-JT-6 Yuma		13.40	25.40		15.93	24.31			
T - I									
<u>Lake</u> Re- 1	-i-	17.25	17 25	-j-	18.00	18.00			
ve- I	-1-	17.23	17.25	- J -	10.00	18.00			
j. Included in Special Levy	•								
<u>La Plata</u>									
Re - 9	12.00	15.84		9.49	21.77	31.26			
JT-Re-10 Archuleta		10.50			8.50	17.99			
JT-Re-ll Archuleta		13.00	25.00		10.52	20.01			
Larimer									
Re- 1	12.00	18.00	30.00	10.14	23.90	34.04			
Re-JT-2 Boulder and Weld		14.50			16.30				
Re-3		13.50	25.50		13.20	23.34			
Re-JT-5 Weld		13.50%	25.50		21.40 ^k	31.54			

 $[\]dot{k}$. Does not agree with Weld County.

	Tax Comm County	al Levie dission F District Special Levy*	Report t	Actual Levie Commissioners I		fication
Las Animas Re-2 Re-3 5 Re-6 7 13 14 18 21 30 32 38 42 53 56 63 Re-82 Re-88	12.00	23.00 17.00 19.40 10.00 20.00 16.00 6.50 5.00 25.00 15.00 13.00 2.00 8.00 13.00 10.00 10.00 16.78 17.00	35.00 29.00 31.40 22.00 32.00 28.00 18.50 17.00 37.00 27.00 25.00 14.00 12.00 20.00 22.00 22.00 22.00 22.00 22.00	9.10	16.00 5.00 25.00 25.00 13.00 2.00 8.00 13.00 10.00 15.43 17.50	34.84 26.10 28.50 19.10 31.96 25.10 14.10 34.10 22.10 11.10 9.10 17.10 22.10 9.10 19.10 24.53 26.60
CHS 1. Dissolved, annexed to Dist	rict #1.	8.60	20.60		10.00	19.10
Lincoln Re- 1 JT-Re-4 Elbert JT-12 Crowley Re-13 Re-23 Re-23 Re-31 JT-54 El Paso & Pueblo JT-60 Elbert & El Paso	12.00	13.20 19.42	24.00 25.20 31.42 29.22 26.87 29.85 35.00 27.87	7.90 Re-lJ(Crowley)		21.90 23.70 28.90 27.88 25.74 26.41 30.54 21.22
m. Does not agree with El Pas	o County	<i>/</i> •				
Logan 2 Re-JT-2 Phillips, Sedgwick & Yuma 3 Re- 3 Re-JT-4 Morgan & Washington Re- 5 12 30	12.00	3.34 16.00 2.92 22.92 15.30 9.94 11.00 4.64	15.34 28.00 14.92 34.92 27.30 21.94 23.00 16.64	8.47	3.83 14.50 4.38 14.46 15.13 11.60 14.50 8.22	12.30 22.97 12.85 22.93 23.60 20.07 22.97 16.69

County and School District Number	County	<u>ission</u> Distric	Report t			<u>fication</u>
Logan (continued) 54 60 62 83 91 92 94	12.00	7.06 11.75 4.50 8.50 10.03 6.09 10.60 6.00	19.06 23.75 16.50 20.50 22.03 18.09 22.60 18.00	8.47	8.39 16.47 7.18 6.79 13.02 15.34 9.85 8.00	16.86 24.94 15.65 15.26 21.49 23.81 18.32 16.47
Mesa JT-49 Garfield JT-50 Delta, Gunnison & Montrose 50 51	12.00	14.67 22.50 16.00 21.27	26.67 34.50 28.00 33.27	10.58	16.73 26.50 16.00 22.69	27.31 37.08 26.58 33.27
Mineral l Moffat	12.00	6.00	18.00	7.41	10.32	17.73
Re- 1	12.00	11.13	23.13	8.74	15.85	24.59
Montezuma 1 3 Re- 4 5 Re- 6 8 9 10 11 15 19 26 27 29 CHS	12.00	12.20 5.14 20.00 4.00 14.80 4.00 3.00 4.70 2.80 3.00 4.00 4.28 2.00 6.22 9.45	24.20 17.14 32.00 16.00 26.80 16.00 15.00 14.80 15.00 16.28 14.00 18.22 21.45	10.24	15.72 12.00 20.36 14.20 17.30 4.00 4.50 4.70 6.80 3.00 8.60 7.00 2.00 3.10 8.98	25.96 22.24 30.60 24.44 27.54 14.24 14.74 14.94 17.04 13.24 18.84 17.24 12.24 13.34 19.22
Montrose 1 2 Re- 2 Re-JT-2 San Miguel	12.00	10.00 5.01 19.50 14.00	22.00 17.01 31.50 26.00	Re-lJ 9.60 Re-lJ	25.00 22.00 18.62	34.60 31.60 28.22

					1962
	1961 Actu				vies From County
	Tax Comm	Distric		Commission	<u>ers Certification</u> District
County and School	County	Special		County	Special
District Number		Levy*		<u>Levy</u>	<u>Levy Total</u>
Montroso (continued)					
Montrose (continued)	12.00	6.69	18.69	Re-lJ 9.60	
5	12.00	4.97	16.97	Re-lJ	
5 6		14.45	26.45	Re-lJ	
8		19.19	31.19	Re-lJ	
10		13.44	25.44	Re-lJ	
11		9.42	21.42	Re-lJ	
13 14		8.66	20.66	Re-lJ	
15		7.87	19.87	Re-lJ	
16		8.30 5.90	20.30 17.90	Re-lJ Re-lJ	
19		.00	12.00	Re-1J	
24		5.50	17.50	Re-1J	
JT-39 Ouray		6.00	18.00	Re-lJ	
JT-50 Delta, Gunnison & Me	sa	22.50	34.50	20	26.50 36.10
JT-CHS Ouray		10.00	22.00	Re-lJ	
Homean					
Morgan	10 00	05 50	27 50	0.00	01 00 00 00
1 2	12.00	25.50	37.50	8.02	31.00 39.02
3		16.00 18.30	28.00 30.30		18.92 26.94
Re-JT-4 Logan & Washington		15.30	27.30		27.60 35.62 15.13 23.15
6		18.00	30.00		22.00 30.02
7		11.00	23.00		16.00 24.02
9		20.00	32.00		21.00 29.02
JT-10 Washington		14.50	26.50		20.50 28.52
11		22.50	34.50		26.50 34.52
13		1.80	13.80		1.90 9.92
14		2.00	14.00		2.00 10.02
15 18		5.00	17.00		8.00 16.02
20		5.00 14.90	17.00		5.00 13.02
JT-50 Adams & Weld		22.00	26.90 34.00		18.20 26.22 28.00 36.02
		22.00	0 1,00		20:00 30:02
Otero					
Re- 1	12.00	19.21	31.21	10.02	24.45 34.47
Re- 2		14.00	26.00		17.00 27.02
JT- 3 Crowley Re-JT-4 Pueblo		16.00	28.00		22.00 32.02
31		17.00 25.00	29.00		22.65 32.67
33		15.00	37.00 27.00		25.00 35.02 18.00 28.02
		10.00	27.00		10.00 20.02
Ouray					
Re- 1	12.00	15.00	27.00	8.34	20.00 28.34
Re- 2 Re-JT-39 Montrose		17.50	29.50	/ D = 3.7	17.50 25.84
JI-MCHS Montrose		6.00	18.00	(Re-lJ	20.00 ⁿ 28.34
or morro morrerose		10.00	22.00	(Montrose	

n. Does not agree with Montrose County.

Table 27 (continued)

	10(1)		_		1962		
		1961 Actual Levies From Tax Commission Report			Actual Levies From County Commissioners Certification		
		District			District		
County and School		Special		County	Special		
District Number	<u>Levy</u>	<u>Levy*</u>	Total	Levy	Levy	Total	
Park_							
1	12.00		17.50	6.75	5.50		
Re- 2		14.20	26.20		21.00	27.75	
<u>Phillips</u>							
Re-JT-1 Yuma	12.00	10.20	22.20	7.96	12.99	20.95	
Re-JT-2 Logan, Sedgwick & Yuma		16.00	28.00		14.50	22.46	
•		20.00	40.00		2.100		
Pitkin Re- l	12.00	14 27	26.37	9.03	12.11	21.14	
Re-JT-l Eagle & Garfield	12.00	14.37 13.45		9.03	16.67		
-							
Prowers Re- 1	12.00	19 00	31.00	9.18	21.00	30.18	
Re- 2	12.00	14.90		9.10	17.70		
Re - 3			32.30		25.70		
Re-JT-13 Bent		14.00	26.00		17.00	26.18	
<u>Pueblo</u>							
Re-JT-4 Otero	12.00			12.06	22.65		
JT-54 El Paso & Lincoln 60		23.00 23.80			22.64 25.87		
70		25.50	37.50		29.50	41.56	
Rio Blanco			•				
Re- 1	4.75	14.22	18.97	6.16	15.86	22.02	
Re-JT-3 Routt		23.50			23.50		
Re- 4		7.12	11.87		8.08	14.24	
Rio Grande							
C- 7 C- 8	12.00		28.17	9.00	20.01		
JT-26 Alamosa & Saguache			27.50 25.04			29.14 25.00	
Re-JT-33 Alamosa		18.12	30.12		20.37	29.37	
Routt							
Re - 1	12.00			7.72	16.00	23.72	
Re- 2 Re-JT-3 Rio Blanco		23.70			27.00	34.72	
Re-JT-50 Eagle & Garfield		23.50 17.00	35.50 29.00		23.50 17.00	31.22 24.72	
-							
<u>Saquache</u> Re- 1	12.00	22.40	34.40	7.56	22.00	29.56	
Re-JT-1 Gunnison	12.00	16.40	28.40		17.87	25.43	
2		21.61	33.61		16.00	23.56	

	1961 Actu Tax Comm			1962 Actual Levies From County Commissioners Certification		
•		Distric		District		
County and School District Number	County <u>Levy</u>			County <u>Levy</u>	Special Levy Total	
Saquache (continued) Re-JT-22 Alamosa JT-26 Alamosa & Rio Grande		13.04	39.30 25.04	7.56	27.90° 35.46 16.00 23.56	
o. Does not agree with Alamo	sa County	•				
San Juan 1						
1	12.88	18.00	30.00	7.64	23.72 31.66	
San_Miquel						
Re- 1	12.00		23.00	7.64	14.50 22.14	
Re-JT-2 Montrose		14.00	26.00		18.62 26.26	
18		18.00	30.00		21.40 29.04	
Sedgwick 1	12.00	4.50	16.50	8.20	8.50 16.70	
Re-JT-2 Logan, Phillips &		16.00	28.00		14.50 22.70	
Yuma 6		1.92	13.92		3.00 11.20	
7		4.00	16.00		7.00 15.20	
11		2.00	14.00		2.00 10.20	
JT-17 20		3.91	15.91 15.00		3.94 12.14 6.00 14.20	
R-35		3.00 18.47	30.47		6.00 14.20 21.28 29.48	
36		5.40	17.40		5.40 13.60	
46		12.50	24.50		12.50 20.70	
JT-51		4.66	16.66		4.77 12.97	
53 73		6.20 2.00	18.20 14.00		13.42 21.62 1.00 9.20	
76		.00	12.00		2.00 10.20	
CHS		10.00	22.00		10.00 18.20	
<u>Summit</u> Re- 1	12.00	20.20	32.20	8.09	24.00 32.09	
JT- 1 Grand	12.00	16.43	28.43	0.09	23.50 31.59	
					20100 02107	
Teller	10.00					
Re- 1 Re- 2	12.00	23.15	35.15	9.00	40.22 49.22	
ne- 2		24.40	36.40		26.80 35.80	
Washington						
Re- 1	8.29		22.12	6.58	14.08 20.66	
Re- 2 Re- 3		14.69 17.83	22.98		18.37 24.95	
Re-JT-4 Logan & Morgan			26.12 24.23		18.89 25.47 15.02 ^p 21.60	
JT-10 Morgan		14.50	22.79		20.50 27.08	
101		18.17	26.46		18.17 24.75	
Re-104		6.00	14.29		7.85 14.43	

p. Does not agree with Logan County.

Table 27 (continued)

1962

	1961 Actu	ission	Report	Actual Leg Commission	ers Certi	<u>fication</u>
County and School	County	Distric Special	τ	County	Distric Special	τ
District Number	Levy		<u>Total</u>	Levy	Levy	Total
Wold						
Weld Re- 1	12.00	22.75	34.75	9.58	28.75	38.33
Re-JT-l Boulder		17.57	29.57	,,,	20.54	30.12
Re-JT-2 Boulder & Larimer		14.509			16.30	25.88
Re-JT-3 Adams Re- 4		20.46 8.80	32.46 20.80		18.99 11.00	28.57 20.58
Re-JT-5 Larimer		15.00	27.00		20.40	29.98
6		17.15	29.15		23.62	33.20
Re- 7		23.57	35.57		30.28	39.86
Re-8		15.52	27.52		19.52	29.10
14 15		7.83 29.77	19.83 41.77		10.17	19.75
24		8.20	20.20	-r- -r-		
JT-27 Adams		19.00	31.00	-	23.00	32.58
34		18.00	30.00	Re-9		
37		8.82	20.82	Re -2		
40 46		10.09	22.09	Re -9		
JT-50 Adams & Morgan		6.64 22.00	18.64 34.00	Re-9	28.00	37.58
51		10.00	22.00		7.50	17.08
63		3.50	15.50		5.81	15.39
67		23.60	35.60	Re - 9		
71 89		5.76	17.76		5.71	15.29
90		20.29 5.06	32.29 17.06	Re - 2	18.08	27.66
91		16.65	28.65	Ne-Z	18.26	27.84
103		14.92	26.92	Re -2		
105		5.89	17.89		13.67	23.25
107		17.24	29.24		20.84	30.42
110 131		18.26	30.26	D- 0	19.13	28.71
Re - 2		10.09	22.09	Re -9	11.43	21.01
Re- 9					17.29	26.87
q. Does not agree with Lari	mer County					
r. Dissolved, annexed to Di	strict 6.					
Yuma	10.00	14 70	06.70	0.05	10.05	28.20
Re-JT-1 Kit Carson	12.00	14.70 14.30	26.70 26.30	8 .2 5	19.95 24.08	32.33
Re-JT-2 Kit Carson JT-Re-l Phillips		10.20	22.20		12.99	21.24
JT-Re-2 Phillips, Logan &	Sedgwick	16.00	28.00		14.50	22.75
JT-Re-6 Kit Carson	3	13.40	25.40		15.93	24.18

^{*} Excludes Capital Reserve Fund and Bond and Interest Levies.
Source: State Department of Education, Division of School Finance, November 29, 1962.

Table 28

ESTIMATED NUMBER OF CLASSROOM UNITS FOR 1963-64 BY COUNTIES*

County Adams Alamosa Arapahoe Archuleta Baca	Actual Number of Classroom Units 1962-63 1,386.0 92.2 1,159.6 27.4 65.4	Estimated Number of Classroom Units 1963-64 1,570.6 97.8 1,257.2 28.4 67.6
Bent	71.4	72.0
Boulder	642.8	709.2
Chaffee	68.2	70.4
Cheyenne	25.6	26.4
Clear Creek	24.0	25.6
Conejos	103.6	108.4
Costilla	50.4	47.0
Crowley	41.4	43.8
Custer	9.8	10.0
Delta	135.4	137.8
Denver	3,365.4	3,408.0
Dolores	21.2	20.8
Douglas	53.0	58.8
Eagle	46.8	51.0
Elbert	33.6	32.8
El Paso	1,276.2	1,393.0
Fremont	151.8	161.2
Garfield	117.6	117.8
Gilpin	6.2	7.8
Grand	37.4	42.4
Gunnison	49.6	54.4
Hinsdale	1.0	.6
Huerfano	61.8	65.2
Jackson	15.8	18.6
Jefferson	1,426.0	1,590.4
Kiowa	23.8	24.2
Kit Carson	64.8	68.0
Lake	65.4	60.4
La Plata	196.8	205.8
Larimer	448.4	485.0
Las Animas Lincoln Logan Mesa Mineral	162.6 50.0 178.2 469.2	158.6 50.6 186.8 485.8 4.0

Table 28 Continued)

County Moffat Montezuma Montrose Morgan Otero	Actual Number of Classroom Units	Estimated Number of Classroom Units 1963-64 77.0 142.6 191.2 222.6 252.8
Ouray	16.8	16.4
Park	11.6	11.8
Phillips	44.0	44.2
Pitkin	23.6	24.6
Prowers	135.8	136.2
Pueblo	1,044.0	1,083.8
Rio Blanco	55.4	59.6
Rio Grande	110.2	111.8
Routt	57.4	62.4
Saguache	46.8	46.6
San Juan	7.6	7.2
San Miguel	22.8	21.6
Sedgwick	43.2	43.0
Summit	16.6	14.4
Teller	23.6	25.2
Washington Weld Yuma TOTAL	64.4 687.2 <u>83.8</u> 15,577.2	$ \begin{array}{r} 65.4 \\ 733.4 \\ \underline{85.2} \\ 16,503.2 \end{array} $

^{*} For school districts joint in two or more counties, classroom units have been allocated to the county wherein the pupils reside. Estimates for 1963-64 result from statistical methods applied by the Division of Research and Statistics to fall enrollment information obtained from each school district. State total increase is indicated to be 5.94%.

Source: State Department of Education, Division of School Finance, December 12, 1962.

Table 29
ESTIMATED 1962 ADJUSTED GROSS INCOME BY COUNTIES*

		Adjusted Gross Inc	come
County	1961 As Certified	1962 Estimated	1961-62 <u>Estimated Average AGI</u>
Adams	\$ 223,090,516	\$ 256,554,000	\$ 239,822,258
Alamosa	11,600,009	12,809,000	12,204,505
Arapahoe	365,495,291	420,320,000	392,907,645
Archuleta	1,924,805	2,005,000	1,964,903
Baca	8,053,602	8,617,000	8,335,301
Bent	6,580,282	6,997,000	6,788,864
Boulder	140,364,864	157,588,000	148,976,432
Chaffee	10,809,770	12,290,000	11,549,885
Cheyenne	3,892,476	4,055,000	3,973,738
Clear Creek	4,388,757	4,645,000	4,516,879
Conejos	3,980,469	4,288,000	4,134,235
Costilla	1,282,159	1,224,000	1,253,080
Crowley	3,529,629	3,520,000	3,524,815
Custer	964,391	990,000	977,196
Delta	15,449,727	16,834,000	16,141,864
Denver	978,887,173	1,106,143,000	1,042,515,087
Dolores	2,695,259	2,892,000	2,793,630
Douglas	8,534,032	9,884,000	9,209,016
Eagle	5,066,382	5,688,000	5,377,191
Elbert	3,970,706	4,490,000	4,230,353
El Paso	199,272,059	225,476,000	212,374,029
Fremont	21,245,376	23,043,000	22,144,188
Garfield	18,031,002	19,721,000	18,876,001
Gilpin	1,017,805	1,328,000	1,172,903
Grand	5,358,139	5,568,000	5,480,695
Gunnison	8,042,982	9,312,000	8,677,491
Hinsdale	165,904	157,000	161,452
Huerfano	6,126,184	6,613,000	6,369,592
Jackson	2,338,364	2,398,000	2,368,182
Jefferson	321,336,219	369,537,000	345,436,610
Kiowa	3,850,248	4,103,000	3,976,624
Kit Carson	10,119,840	11,009,000	10,564,420
Lake	14,333,439	16,429,000	15,381,220
La Plata	24,306,994	27,044,000	25,675,497
Larimer	77,707,622	87,429,000	82,568,311
Las Animas	15,594,601	14,350,000	14,972,301
Lincoln	7,369,319	7,867,000	7,618,160
Logan	29,170,763	31,849,000	30,509,882
Mesa	74,204,917	80,661,000	77,432,959
Mineral	615,184	675,000	645,092

Table 29 (continued)

		Adjusted Gross Inc	ome
			1961-62
County	1961 As Certified	1962 Estimated	Estimated Average AGI
Moffat	\$ 9,747,623	\$ 10,053,000	\$ 9,900,312
Montezuma	13,185,732	14,118,000	13,651,866
Montrose	19,979,745	22,221,000	21,100,373
Morgan	28,334,736	30,120,000	29,227,368
Otero	27,824,385	30,518,000	29,171,193
Ouray	1,975,770	2,249,000	2,112,385
Park	1,894,784	1,561,000	1,727,892
Phillips	7,462,157	8,778,000	8,120,079
Pitkin	5,814,733	7,203,000	6,508,867
Prowers	16,298,856	17,205,000	16,751,928
Pueblo	176,938,937	187,060,000	181,999,469
Rio Blanco	8,070,144	8,993,000	8,531,572
Rio Grande	10,043,404	9,843,000	9,943,202
Routt	7,198,048	7,328,000	7,263,024
Saguache	2,954,253	2,794,000	2,874,127
San Juan	1,035,565	909,000	972,283
San Miguel	2,568,654	2,517,000	2,542,827
Sedgwick	5,864,307	6,481,000	6,172,654
Summit	3,116,647	3,010,000	3,063,324
Teller	2,637,175	2,656,000	2,646,588
Washington	9,389,227	10,696,000	10,042,614
Weld	97,332,363	104,788,000	101,060,182
Yuma	10,993,655	11,614,000	11,303,828
TOTAL	\$3,111,428,160	\$3,489,117,000	\$3,300,272,580

^{*} With only two years of information available, the rate of change between the adjusted gross income reported for 1960 and the adjusted gross income certified for 1961 for each county was applied, either plus or minus, to project the 1962 estimate for each county -- with the exception of Adams, Arapahoe, and Jefferson Counties, which were projected at a 15% increase, and Denver County, which was projected at a 13% increase. State total shows increase of 12.138%.

Source: State Department of Education, Division of School Finance,

Source: State Department of Education, Division of School Finance December 12, 1962.

Table 30

ESTIMATED ASSESSED VALUATIONS
OF COLORADO COUNTIES FOR THE TAX YEAR 1963

County	Est. Assessed Valuation of All Urban Property	Est. Assessed Valuation of All Locally Assessed Property	Est. Assessed Valuation of All State Assessed Property	Est. Assessed Valuation of All Property
Adams	\$ 158,232,960	\$ 206,431,550	\$ 39,000,000	\$ 245,431,550
Alamosa	6,528,163	13,187,976	3,250,000	16,437,976
Arapahoe	183,436,691	240,000,000	20,000,000	260,000,000
Archuleta	700,000	4,500,000	1,500,000	6,000,000
Baca	3,270,000	17,100,000	4,500,000	21,600,000
Bent	2,200,180	15,519,216	4,000,000	19,519,216
Boulder	100,640,000	143,970,500	18,000,000	161,970,500
Chaffee	5,080,000	10,550,000	3,500,000	14,050,000
Cheyenne	1,450,000	15,000,000	3,750,000	18,750,000
Clear Creek	1,542,720	5,155,910	705,000	5,860,910
Conejos	1,496,865	8,675,500	2,300,000	10,975,500
Costilla	700,000	5,710,500	1,300,000	7,010,500
Crowley	1,115,350	6,250,000	1,100,000	7,350,000
Custer	480,000	3,362,374	125,000	3,487,374
Delta	5,000,000	17,500,000	3,700,000	21,200,000
Denver	860,981,760	1,060,391,230	103,000,000	1,163,391,230
Dolores	730,000	4,802,190	725,000	5,527,190
Douglas	2,500,000	12,390,000	4,000,000	16,390,000
Eagle	1,132,000	8,200,000	4,000,000	12,200,000
Elbert	879,650	11,749,066	3,000,000	14,749,066
El Paso	160,000,000	223,000,000	18,000,000	241,000,000
Fremont	8,623,483	24,335,790	6,750,000	31,085,790
Garfield	7,257,760	30,000,000	7,500,000	37,500,000
Gilpin	973,815	2,262,445	620,000	2,882,445
Grand	4,000,000	9,300,000	2,225,000	11,525,000
Gunnison	3,082,445	11,056,660	690,000	11,746,660
Hinsdale	335,000	1,324,000	35,000	1,359,000
Huerfano	3,885,539	8,380,000	2,900,000	11,280,000
Jackson	833,400	6,958,000	1,600,000	8,558,000
Jefferson	236,521,950	291,537,680	21,000,000	312,537,680
Kiowa	1,570,000	10,248,150	3,150,000	13,398,150
Kit Carson	4,250,000	20,300,000	1,000,000	21,300,000
Lake	2,660,870	27,398,875	2,150,000	29,548,875
La Plata	12,349,610	32,126,035	11,000,000	43,126,035
Larimer	55,745,000	104,078,000	7,750,000	111,828,000

Table 30 (continued)

County	Est. Assessed Valuation of All Urban Property	Est. Assessed Valuation of All Locally Assessed Property	Est. Assessed Valuation of All State Assessed Property	Valuation of
Las Animas	\$ 7,530,540	\$ 29,196,620	\$ 7,000,000	\$ 36,196,620
Lincoln	2,706,165	15,347,715	3,700,000	19,047,715
Logan	14,000,000	51,000,000	8,200,000	59,200,000
Mesa	33,680,000	76,330,000	15,750,000	92,080,000
Mineral	235,200	1,075,700	620,000	1,695,700
Moffat	5,000,000	19,500,000	1,500,000	21,000,000
Montezuma	6,700,000	18,500,000	2,250,000	20,750,000
Montrose	6,000,000	33,500,000	5,000,000	38,500,000
Morgan	13,398,900	65,235,950	5,400,000	70,635,950
Otero	17,200,000	34,200,000	5,500,000	39,700,000
Ouray	729,400	3,812,400	700,000	4,512,400
Park	1,985,175	8,370,665	440,000	8,810,665
Phillips	4,218,215	17,022,185	1,275,000	18,297,185
Pitkin	4,600,000	10,780,000	1,250,000	12,030,000
Prowers	8,200,000	24,150,000	4,400,000	28,550,000
Pueblo	83,259,585	158,355,205	22,000,000	180,355,205
Rio Blanco	2,600,000	62,600,000	4,675,000	67,275,000
Rio Grande	4,600,000	17,845,000	2,750,000	20,595,000
Routt	3,315,930	16,392,130	3,500,000	19,892,130
Saguache	1,550,690	10,000,860	550,000	10,550,860
San Juan	435,000	2,000,000	525,000	2,525,000
San Miguel	665,000	6,500,000	800,000	7,300,000
Sedgwick	3,422,060	13,344,020	1,150,000	14,494,020
Summit	1,565,845	6,800,000	600,000	7,400,000
Teller	1,950,000	5,669,940	675,000	6,344,940
Washington	2,374,465	47,967,380	2,350,000	50,317,380
Weld	45,000,000	139,500,500	19,750,000	159,250,500
Yuma	4,330,000	23,600,000	2,150,000	25,750,000
TOTAL	\$2,121,437,381	\$3,531,347,917	\$432,285,000	\$3,963,632,917

Sources: Estimates of the 1963 valuation of locally assessed property were obtained from the county assessors of the various counties, except in the cases of Arapahoe, Huerfano, and Jefferson in which instances figures shown are Division of Research and Statistics' estimates based on general information supplied by the county assessors.

State assessed valuation estimates were obtained from the Colorado Tax Commission on December 10, 1962. These estimates were made before any utility reports had been received and before a determination of policies had been made by the Tax Commission and, therefore, are subject to possible revision.

Table 31
ESTIMATED 1960-62 URBAN SALES RATIOS BY COUNTIES*

County	in the second	3 Years '60-'62 (Estimated)	3 Years '59-'61 (From 1962 Study)
Adams		29.8%	29.9%
Alamosa		29.3	29.3
Arapahoe		26.0	26.4
Archuleta		26.8	27.0
Baca		30.7	30.7
Bent		30.0	30.4
Boulder		28.9	29.1
Chaffee		26.8	27.0
Cheyenne		39.2	39.2
Clear Creek		19.5	19.6
Conejos		33.5	33.7
Costilla		29.0	29.5
Crowley		28.5	28.9
Custer		27.2	27.1
Delta		25.1	25.5
Denver		30.6	30.9
Dolores		27.6	28.0
Douglas		26.6	26.7
Eagle		30.7	31.1
Elbert		26.0	26.4
El Paso		24.4	24.5
Fremont		22.2	22.4
Garfield		23.8	23.9
Gilpin		15.8	16.1
Grand		26.2	26.2
Gunnison		24.5	24.6
Hinsdale		20.6	20.8
Huerfano		32.5	32.5
Jackson		33.5	33.6
Jefferson		26.6	26.9
Kiowa		27.3	27.6
Kit Carson		29.8	30.3
Lake		22.2	22.4
La Plata		24.3	24.4
Larimer		26.4	26.7
Las Animas		32.3	32.5
Lincoln		26.5	26.8
Logan		28.5	28.8
Mesa		29.4	29.4
Mineral		34.0	34.4

Table 31 (continued)

County	3 Years '60-'62 (Estimated)	3 Years '59-'61 (From 1962 Study)
Moffat	23.6%	24.0%
Montezuma	24.7	24.9
Montrose	29.2	29.2
Morgan	28.8	29.1
Otero	32.0	32.4
Ouray	29.4	29.5
Park	27.3	27.3
Phillips	28.1	28.3
Pitkin	20.8	20.8
Prowers	30.4	30.5
Pueblo	25.3	25.4
Rio Blanco	26.6	27.1
Rio Grande	30.0	30.3
Routt	33.4	33.8
Saguache	33.5	33.7
San Juan	30.5	30.7
San Miguel	33.5	34.1
Sedgwick	29.0	29.0
Summit	25.0	25.5
Teller	22.1	22.3
Washington	26.7	27.1
Weld	26.8	27.1
Yuma	<u>27.5</u>	<u>27.5</u>
TOTAL	28.5%	28.7%

^{*} Generally, the method employed for this table was that of (1) estimating the state-wide average ratio for 1960-62, (2) deriving county figures which represent the same percentage change for each county as for the state as a whole, and (3) adjusting the figures so obtained to reflect, to some degree at least, trends since 1957 in the sales ratios for the respective counties.

A BILL FOR AN ACT

RELATING TO PUBLIC SCHOOLS AND TO "THE PUBLIC SCHOOL FOUNDATION ACT". AND MAKING APPROPRIATIONS THEREFOR.

Be It Enacted by the General Assembly of the State of Colorado:

SECTION 1. Section 2 (12) and (16) of chapter 77, Session Laws of Colorado 1962, are hereby amended, and said section 2 is further amended by the addition of a NEW SUBSECTION (17), to read:

Section 2. <u>Definitions</u>. (12) "Classroom unit value" means the amount arbitrarily ascribed in dollars to a classroom unit as the measurement of county and state support of a minimum equalization program, AND AS THE MEASUREMENT OF STATE SUPPORT FOR CLASSROOM UNITS ARISING THROUGH EXCESS GROWTH AND FOR SMALL ATTENDANCE CENTER FACTORS.

- (16) "Full-time equivalent teacher" means the sum of ene-#ifth ONE-TENTH fractions of part-time regularly certified teachers if such part-time teachers are employed. Under-ne eireumstance-chall-the-fractional-parts-of-any-ene-teacher's time-be-totaled-to-more-than-ener
- (17) "Regular school year" means that school program which begins on or about the first day of September and ends on or about the first day of June of the following year and in which program the majority of the school age pupils of the district are enrolled.
- SECTION 2. Section 3 (1) and (2) of chapter 77, Session Laws of Colorado 1962, are hereby amended to read:
- Section 3. Aggregate days of attendance average daily attendance. (1) Aggregate days of attendance shall be the aggregate of all days of attendance in the public schools of

a school district by all regularly enrolled pupils under twentyone years of age, INCLUDING PUPILS ENROLLED IN KINDERGARTEN. who have not completed the twelfth grade in any high school, during the school year immediately preceding the state fiscal year for which an appropriation for the support of public schools is No more than the first one hundred eighty days of THE REGULAR school YEAR shall be used in computing aggregate days of attendance. Each school district shall be entitled to credit for one day of attendance for each full day of attendance by such regularly enrolled pupil, BUT ATTENDANCE IN KINDERGARTEN CLASSES SHALL BE COUNTED ONLY AS ONE-HALF DAY OF ATTENDANCE. Attendance for more than one-half of the regular hours of school during a day shall be counted as a full day of attendance, and attendance for one-half or less of the regular hours of school during a day shall be counted as one-half day of attendance; attendance in night school classes for a minimum of two hours shall be counted as one-half day of attendance.

(2) In any case where a new school district is formed OR WHERE THE BOUNDARIES OF A SCHOOL DISTRICT ARE CHANGED DURING THE REGULAR SCHOOL YEAR, the aggregate days of attendance during the preceding school year in all districts or portions thereof eemprising WHICH COMPRISE the new district OR THE DISTRICT THAT IS FORMED FROM A BOUNDARY CHANGE shall be used in determining the aggregate days of attendance of such new district OR DISTRICT FORMED FROM A BOUNDARY CHANGE.

SECTION 3. Section 4 of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

Section 4. Classroom units. A classroom unit shall be the basis for determining minimum equalization support by each county

and the state under the provisions of this act. A school district shall be entitled to one classroom unit for each twentyfive pupils in average daily attendance DURING THE LAST COMPLETED
SCHOOL YEAR calculated to the nearest ene-fifth ONE-TENTH of a
unit. No more than one hundred eighty days of THE REGULAR
school YEAR shall be taken into account in calculating the number of classroom units to which a school district may be entitled, and in no case shall a school district be entitled to
a greater number of classroom units than the number of FULLTIME AND full-time equivalent teachers employed by such school
district. except-as-hereinafter-previded-fer-in-section-15-ef
this-aet-

SECTION 4. Section 5 (2) of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

Section 5. Reports to state board. (2) No later than October first of each year, the secretary of the board of education of each eligible school district shall certify to the state board the number of FULL-TIME AND full-time equivalent teachers employed by such district as of the date of such certification, furnishing the county superintendent with a copy of such certification.

SECTION 5. Section 6 (1) and (2) (d), (2) (e), and (2) (f) of chapter 77, Session Laws of Colorado 1962, are hereby amended to read:

Section 6. Required county support - shared county support - how determined. (1) To qualify for participation in the state minimum equalization program, each county of the state shall, at its sole cost, provide two hundred dollars for each of the actual

number of classroom units AS PROVIDED UNDER SECTIONS 4 AND 9 OF THIS ACT to which all the school districts in such county were ARE entitled, during-the-last-completed-school-year, and the aggregate amount thereof shall be designated as required county support.

- (2) (d) The ARITHMETIC AVERAGE OF THE adjusted gross income of each county of the state for the latest taxable-year TWO

 TAXABLE YEARS AND THEREAFTER THE ARITHMETIC AVERAGE OF THE

 LATEST THREE TAXABLE YEARS IMMEDIATELY PRECEDING THE YEAR OF

 DISTRIBUTION OF MONEYS UNDER THIS ACT shall be divided by the actual number of classroom units AS PROVIDED UNDER SECTIONS 4

 AND 9 OF THIS ACT to which all the school districts in such county were ARE entitled during the last-eempleted-scheel year

 OF DISTRIBUTION OF MONEYS UNDER THIS ACT and the resulting quotient, to the nearest full dollar, shall be designated as the adjusted gross income of the county per classroom unit; and the adjusted assessed valuation of each county of the state shall be divided by the same divisor, and the resulting quotient, to the nearest full dollar, shall be designated as the adjusted assessed valuation of the county per classroom unit.
- (2) (e) Fifty-three one-hundredths of one per cent of the sum of the two quotients obtained in subsection (d) above, to the nearest full dollar, shall be designated as the measure of shared county support per classroom unit of the state minimum equalization program. SUCH MEASURE OF SUPPORT SHALL BE PROVIDED FOR EACH CLASSROOM UNIT AS PROVIDED UNDER SECTIONS 4 AND 9 OF THIS ACT FOR EACH SCHOOL DISTRICT, AND, WHEN ADDED TO THE MEASURE OF REQUIRED COUNTY SUPPORT, SHALL NOT EXCEED FIVE THOUSAND TWO HUNDRED DOLLARS.

(2) (f) The measure of shared county support per classroom unit, multiplied by the actual number of classroom units
to which all the school districts in such county were ARE entitled during the last-sempleted-school year OF DISTRIBUTION OF
MONEY UNDER THIS ACT shall be the amount of such county's shared
support of the state minimum equalization program.

SECTION 6. Section 7 (1) of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

Section 7. County school levy. (1) To QUALIFY FOR PAR-TICIPATION UNDER THIS ACT AND provide funds to pay each county's required and shared support of the state minimum equalization program, it shall be the duty of the board of county commissioners in each county, at the same time that other taxes are levied for county purposes, to annually levy a tax on all of the taxable property within the county at a rate sufficient to produce an amount which-combined-with-general-county-cohool fees-payable-by-the-game-and-fish-commission,-determined-and eertified-fer-the-entire-sounty-in-the-same-manner-as-is-provided-in-sestion-123-3-1-(2)-with-respect-to-school-fees-for-the special-school-fund, shall-be equal to the sum of the amounts certified by the state board as provided in subsection (3) of section 6 of this act, and such levy shall be designated as the county school levy.

SECTION 7. Section 8 of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

Section 8. <u>County public school fund</u>. There is hereby created in the office of the county treasurer of each county of the state a continuing fund to be known as the county public

school fund, into which fund shall be paid the proceeds of the county school levy AND other moneys provided for in this act, and other county school moneys; PROVIDED, HOWEVER, ONLY THE MONEYS TO BE RAISED AS PROVIDED UNDER SECTION 7 OF THIS ACT, ASSUMING ONE HUNDRED PER CENT COLLECTION OF THE COUNTY SCHOOL LEVY, SHALL BE CONSIDERED AS THE COUNTY REQUIRED AND SHARED SUPPORT.

SECTION 8. Section 11 of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

unit values. From and after July 1, 1962, the state of Colorado shall provide to each eligible school district in the state the difference between the aggregate amount required to provide five thousand two hundred dollars for each classroom unit in said district to which the district is entitled under the-pregram SECTION 4 OF THIS ACT and the amount received-by-said PRO-VIDED UNDER SECTIONS 6 (1) AND 6 (2) (e) OF THIS ACT FOR SAID school district from BY the county public-school-fund-of-the eounty OR COUNTIES in which it is located, assuming one hundred per cent collection of the county school levy.

SECTION 9. Section 12 (2) and (4) of chapter 77, Session Laws of Colorado 1962, are hereby amended to read:

Section 12. <u>Distribution of state public school fund</u>. (2)

No later than June thirtieth of each year the state board shall determine the approximate amount of money in the state public school fund to become available for distribution to eligible school districts during the following fiscal year IN FOUR AP-PROXIMATELY EQUAL AMOUNTS. en-a-quarterly-basis.

(4) THE STATE BOARD SHALL TAKE ANY ACTION NECESSARY TO AVOID OVERPAYMENT OF STATE FUNDS. If it be determined that any school district has been overpaid at any quarterly payment date, the state board shall adjust the next following quarterly payment to such district so as to recover the amount of such overpayment. In the event that an overpayment to any district cannot be so recovered, the amount of overpayment shall be refunded to the state public school fund by the district receiving the same.

SECTION 10. Section 14 (1) of chapter 77, Session Laws of Colorado 1962, is hereby amended, and said section 14 is further amended by the addition of a NEW SUBSECTION (3), to read:

Section 14. Excess growth. (1) If during the first twelve weeks of a school year, the school district shall experience an increase in average daily attendance in excess of seven per cent of its average daily attendance during the first twelve weeks of the preceding school year, such school district may, at the discretion of the state board, be allowed one additional classroom unit for each twenty-five pupils in average daily attendance in excess of such seven per cent increase; PRO-VIDED, THAT IN NO CASE SHALL THE NUMBER OF SUCH CLASSROOM UNITS, TOGETHER WITH THE CLASSROOM UNITS OR FRACTIONAL PARTS THEREOF PROVIDED UNDER SECTIONS 4 AND 15 OF THIS ACT, EXCEED THE NUMBER OF FULL-TIME OR FULL-TIME EQUIVALENT TEACHERS ACTUALLY EMPLOYED BY THE SCHOOL DISTRICT. Any such percentage increase shall be certified by the secretary of the board of education of such school district to the county superintendent, and by him to the state board no later than December tenth of each year. VALUE OF EACH SUCH CLASSROOM UNIT SHALL BE FIVE THOUSAND TWO

HUNDRED DOLLARS WHICH SHALL REPRESENT THE STATE'S SHARE PER CLASSROOM UNIT.

(3) Upon determination of the amount to be paid to each eligible school district, the state board shall, by order upon the state treasurer, direct payment of such amount to the treasurer of the county in which the school district is located, who shall forthwith credit such amount to the special fund of the school district.

SECTION 11. Section 15 (1) and (2) of chapter 77, Session Laws of Colorado 1962, are hereby amended, and said section 15 is further amended by the addition of a NEW SUBSECTION (4), to read:

Section 15. Small attendance centers. (1) In the event that any school district maintaining a full twelve-year program within the district shall necessarily operate one or more isolated elementary or secondary school attendance centers having less than one hundred seventy-five pupils in average daily attendance in either an clementary or a secondary center because such school attendance center is located twenty or more miles from the nearest similar school attendance center or twenty or more miles from a similar attendance center in the same district, if such district was organized either under articles 8 or 25 of chapter 123, CRS 1953, as amended, such school district shall be entitled to additional classroom units or ene-fifth ONE-TENTH fraction thereof, in excess of those otherwise provided for in section 4 of this act, based on the average daily attendance of such isolated school centers, to the maximum number of classroom units set out in the following table; provided, that in no case shall the number-of-additional-slassroom-units

or-fractional-part-thereof-allowed-under-this-section,-and allowed-under-all-other-sections-of-this-act,-total-more-than the-actual-number-of-full-time-and-equivalent-part-time-teachers employed-in-the-center-or-centers-covered-under-thic-cection CLASSROOM UNITS OR FRACTIONAL PARTS THEREOF ALLOWED UNDER THIS SECTION EXCEED THE NUMBER OF FULL-TIME AND FULL-TIME EQUIVALENT TEACHERS ACTUALLY EMPLOYED AT THE CENTER, NOR SHALL THE ADDI-TIONAL CLASSROOM UNITS OR FRACTIONAL PARTS THEREOF TOGETHER WITH THE CLASSROOM UNITS OR FRACTIONAL PARTS THEREOF PROVIDED UNDER SECTION 4 OF THIS ACT TOGETHER WITH THE ADDITIONAL CLASS-ROOM UNITS PROVIDED UNDER SECTION 14 OF THIS ACT EXCEED THE NUMBER OF FULL-TIME AND FULL-TIME EQUIVALENT TEACHERS ACTUALLY EMPLOYED BY THE SCHOOL DISTRICT. THE VALUE OF EACH CLASSROOM UNIT PROVIDED UNDER THIS SECTION SHALL BE FIVE THOUSAND TWO HUNDRED DOLLARS, WHICH SHALL REPRESENT THE STATE SHARE PER CLASSROOM UNIT:

			<u>E</u> .	len	nentary	<u>Secondary</u>	
Average Daily Attendance		F	ir		to sixth grade or rst to eighth grade units	Seventh to twelfth grades	Ninth to twelfth grades
25.0 or less. 25.2 to 50. 50.2 to 75. 75.2 to 100.	•	•	•	•	0 1½ 2 3	9 1½ 4 5 6	9 1½ 4 5 6
100.2 to 125 .					5	7	7
125.2 to 150 . 150.2 to 175 .				-	6 -	7 7	7 7 .

(2) At-the-end-ef-each NO LATER THAN JUNE TWENTIETH OF EACH school year, the secretary of the board of education of each such district shall certify to the scunty-superintendent STATE BOARD, WITH A COPY TO THE COUNTY SUPERINTENDENT, the following information:

- (a) The total number of days during which school was actually in session at each small attendance center.
- (b) The total aggregate days of attendance during the school year at each elementary or secondary school attendance center.
- (e)--Ne-later-than-June-twentieth-ef-each-year,-the-county superintendent-chall-certify-the-information-specified-in-paragraphs-(a)-and-(b)-ef-this-subsection-te-the-state-beard,
- (4) Upon determination of the amount to be paid to each eligible school district, the state board shall, by order upon the state treasurer, direct payment of such amount to the treasurer of the county in which the school district is located, who shall forthwith credit such amount to the special fund of said school district.

SECTION 12. Section 16 of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

Section 16. Low income counties. (1) IN any county in which the adjusted gross income per classroom unit for the preceding taxable year shall be less than one hundred three thousand dollars, EACH ELIGIBLE SCHOOL DISTRICT shall be entitled to an additional amount of two hundred dollars for each of the actual number of elaesreems CLASSROOM UNITS to which all EACH OF the school districts in such county were ARE entitled UNDER SECTIONS 4 AND 18 OF THIS ACT during the last-completed-school year OF DISTRIBUTION OF MONEYS UNDER THIS ACT as calculated on the basis of the aggregate days OF attendance during the preceding school year. The state board shall make distribution to each county

qualifying for such additional state support from the appropriation annually made to the contingency reserve fund, AND SUCH DISTRIBUTION SHALL BE A PREFERRED CLAIM UPON ANY MONEYS IN THE CONTINGENCY RESERVE.

(2) UPON DETERMINATION OF THE AMOUNT TO BE PAID TO EACH ELIGIBLE SCHOOL DISTRICT, THE STATE BOARD SHALL, BY ORDER UPON THE STATE TREASURER, DIRECT PAYMENT OF SUCH AMOUNT TO THE TREASURER OF THE COUNTY IN WHICH THE SCHOOL DISTRICT IS LOCATED, WHO SHALL FORTHWITH CREDIT SUCH AMOUNT TO THE SPECIAL FUND OF SAID SCHOOL DISTRICT.

SECTION 13. Section 17 (1), (3), and (4) of chapter 77, Session Laws of Colorado 1962, are hereby amended to read:

Section 17. Contingency reserve. (1) An amount determined by the general assembly shall be annually appropriated to the state board as a contingency reserve. <code>fund.</code> The state board is authorized and empowered to approve and order payments from such contingency reserve <code>fund</code> for supplemental assistance to school districts determined to be in need thereof as the result of any or all of the following circumstances:

- (a) Financial emergencies caused by an act of God;
- (b) Any contingency which could not have been reasonably foreseen at the time of the adoption of the annual budget;
- (c) Unusual physical, geographical or CIRCUMSTANCES RESULTING FROM small-size conditions not otherwise provided for
 in this act. SMALL SIZE SHALL BE THAT MAXIMUM NUMBER OF PUPILS
 IN ATTENDANCE AS SET OUT IN SECTION 15 (1) OF THIS ACT.
- (d) Additional state support for districts in counties qualifying under the provisions of section 16 of this act.

- (3) The state board shall conduct such investigation as it shall deem proper, and if it finds that an application should be granted, it shall determine the amount to be paid and, by order upon the state treasurer, shall direct payment from the contingency reserve fund of such amount to the treasurer of the county in which the district is located, who shall forthwith credit such amount to the special fund of the district.
- (4) Any unexpended balance in the contingency reserve fund at the end of each fiscal year shall revert to the general fund.

SECTION 14. Section 18 (2) of chapter 77, Session Laws of Colorado 1962, is hereby amended to read:

Section 18. <u>Joint districts</u>. (2) The classroom units to which a joint district shall be entitled shall be calculated by the state board upon the total average AGGREGATE daily attendance of all PUBLIC schools in the district, but the classroom units so calculated shall be assigned to each county in which the joint district is situated in the same proportion as the average AGGREGATE daily attendance of pupils residing in each such county bears to the total average AGGREGATE daily attendance of all pupils in the joint district. The secretary of the board of education of a joint district, at the time of making the reports and certifications required in section 5 of this act, shall certify to the state board the required information applicable to each such county, with a copy to the county superintendent of the headquarters county.

SECTION 15. Section 22 (1), (3), and (4) of chapter 77, Session Laws of Colorado 1962, are hereby amended to read:

Section 22. Junior college districts - grants. (1) Any junior college district heretofore organized. AND OPERATING AS SUCH DURING THE ENTIRE YEAR OF PAYMENT UNDER THIS ACT, shall be entitled to a direct grant from the state public school fund of two thousand one hundred dollars for each seven students carrying an average of forty-five quarter hours or thirty semester hours of credit during the preceding regular academic year. later than September first of each year, the junior college committee of each junior college district shall certify to the state board the number of students and the quarter or semester hours credited to such students during the preceding regular academic year. Upon receipt of such certification, the state board shall determine the amount which shall be paid to each ELIGIBLE junior college district. In determining such amounts, the total number of quarter or semester hours shall be divided by the figure forty-five, if quarter hours, and by the figure thirty, if semester hours; the quotient arrived at in either case shall be divided by the figure seven, and the resulting quotient shall be the number of direct grants to which each ELIGIBLE junior college district shall be entitled; fractions of one-half or more shall be counted as an additional direct grant, and fractions of less than one-half shall be disregarded.

(3) No later than September fifteenth of each year, the state board shall certify to the state treasurer the amount to be paid to ELIGIBLE junior college districts as direct grants from the state public school fund, and upon such certification the state treasurer shall make distribution of such amounts to the respective treasurers of the counties in which the college buildings of the districts are located, who shall forthwith

Junior College". Such moneys shall be paid out on warrants lawfully drawn on said county treasurers by the junior college committee, and may be used for current operating costs of the junior college.

appropriation to the state board to cover the aggregate amount of grants determined to be payable to ELIGIBLE junior college districts pursuant to the provisions of this section. Should the amount of the appropriation made be less than the aggregate amount of grants determined to be payable, then the amount to be distributed to any junior college district shall be in the same proportion as the amount of the appropriation made bears to the aggregate amount of grants determined to be payable; but should the amount of the appropriation made exceed the aggregate amount of grants determined to be payable, then any unexpended balance of the appropriation shall revert to the general fund at the end of the fiscal year.

SECTION 16. Legislative council to continue statistical studies of sales ratio - appropriation. The legislative council shall continue to conduct statistical studies of information derived from the certificates required to be filed pursuant to the provisions of sections 118-6-21 through 118-6-33, Colorado Revised Statutes 1953 (1960 Perm. Supp.), and to submit reports of such studies to the general assembly. All expenditures incurred in conducting such studies and making such reports shall be approved by the chairman of the legislative council and shall be paid by vouchers and warrants as provided by law. There is hereby appropriated out of any moneys in the state treasury not

otherwise appropriated, to the legislative council, the sum of or so much thereof as may be necessary, for the purpose of continuing such studies. Such appropriation shall become available for expenditure upon the effective date of this section as provided in section 18 of this act, and shall remain available until June 30, 1964.

SECTION 17. Repeal. Section 5 (4) and section 7 (2) of chapter 77, Session Laws of Colorado 1962, are hereby repealed.

SECTION 18. <u>Effective date</u>. This act shall take effect on June 30, 1963, with the exception of section 16, which shall take effect upon the date of approval of this act by the governor.

SECTION 19. <u>Severability clause</u>. If any provision of this act, or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 20. <u>Safety clause</u>. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.