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0144 Committee on Fiscal Policy

Colorado Legislative Council

0144 Committee on Fiscal Policy

Report of:

COMMITTEE ON FISCAL POLICY

COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 144

January, 1969

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REPORT OF:

COMMITTEE

ON

FISCAL POLICY

COLORADO LEGISLATIVE COUNCIL

Research Publication No. 144

January, 1969

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COMMITTEES
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HOUSE OF REPRESENTATIVES

DENVER, COLORADO

January 8, 1969

Governor John A. Love
Lt. Governor Mark Hogan
Speaker John Vanderhoof
Members, 47th Colorado General Assembly

Dear Colleagues:

The Committee on Fiscal Policy submits herewith its report in accordance with the directives of House Joint Resolution No. 1021 of the 1968 session.

The charges given to the Committee by the General Assembly were quite extensive and, indeed, covered practically every aspect of state and local government. By no means have we been able to examine all subjects; however, we have submitted several recommendations in a number of areas.

Early in its deliberations the Committee decided that public education was the single most important area needing attention. Our recommendations certainly reflect this concern.

The Committee believes that a sound, well-financed educational program is an absolute necessity if the individual citizen is to learn to support himself rather than become a burden to society. Further, the Committee believes it is essential, in order to maintain and improve our educational system, that we move away from the present heavy reliance on the property tax as the basic source of revenue for the support of public education.

Many citizens say we cannot afford quality education. It would appear to me that it is not a question of whether we can afford to provide quality education for our young people; rather, it is a question of whether we are willing to pay the price. Despite the ever-increasing costs of providing public services at all levels of government, the after tax purchasing power has doubled in the last several decades.

The problems outlined in the attached report are real and they won't simply disappear by ignoring them. The problems must be faced and without delay. The recommendations are fair and logical in the opinion of the Committee. It should be emphasized that very few; if any, of the recommended solutions have the unanimous support of all Committee members. Nevertheless, every decision does represent a majority opinion of the Committee.

These recommendations do not offer a panacea, but their implementation should enable the State to continue its record of healthy growth while at the same time enabling all levels of government to better finance the services required by the citizens.

The Committee wishes to acknowledge the aid and assistance rendered by many individuals, organizations, departments and agencies of government to the work of the Committee. Particular recognition should be given to COED (The Council on Educational Development). COED is unique in that representatives of practically every segment of our state (agriculture, industry, labor, education, taxpayers, and others) have banded together to arrive at a recommended solution to many educational problems. The Committee is happy to acknowledge that its basic recommendations concerning school finance are substantially those presented by COED. The officers of COED, Dr. Frank Miles, Mr. Ray Kimball, Mr. Dave Rice, Dr. Elbie Gann, and their many colleagues, have made invaluable contributions to the deliberations of the Committee.

At its very first meeting, the Committee requested the Legislative Council to furnish staff for the Committee's work. Lyle C. Kyle, director of the Council staff, ably assisted by Fitzhugh Carmichael, Wallace Pulliam, James Smith and Robert Crites of the Council staff, have performed admirably for the Committee.

Last, but certainly not least, I want to acknowledge the advice and counsel of my colleagues on the Committee whose names appear on the inside cover of this report. Their patience and willingness to work are unsurpassed. All have made significant contributions to the total effort. I certainly want to thank them for giving me the opportunity to serve as Committee Chairman.

Respectfully submitted,

Leslie R. Fowler
Leslie R. Fowler
Chairman

LRF/mp

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Introduction

During the 1968 legislative session, the Colorado General Assembly directed that a fiscal policy study be undertaken by a committee to be appointed jointly by the General Assembly and the Governor. The specific charges to the committee were:

> (1) Determine the present and past revenues and expenditures for education and state and local government, and probable future trends of revenues and expenditures; and
>
> (2) Review the existing allocation of tax revenues supporting education, state, and local government, and recommend such changes in tax structures and realignment of functions as may be needed; and further determine if there is need for increased state funds for primary and secondary education, and whether methods of distributing such funds should be changed; and further determine whether the state should assume the cost of programs, such as courts and welfare, which are now financed by local government.

The Legislative Council issued a report in April of 1968, entitled Trends In State Finance, which traces the detailed growth of revenues and expenditures of the state government since World War II through fiscal year 1967. Also included in that report is a history of the growth of all governmental revenues collected from the citizens of the state indicated by level of government. A copy of that report has been placed on your desks and the Committee on Fiscal Policy would call your attention to the last paragraph on page six of Trends in State Finances, to wit:

> Because the demand for services which can be rendered by state government has increased sharply over the years, it has been necessary for the state to draw upon an increasing number of revenue sources and to raise taxes on existing sources. However, despite the increased tax burden at the state level and at the federal and local levels as well, personal income has expanded to such a degree that per-capita purchasing power in Colorado, after taxes, has increased sharply during the past several decades. In constant dollars, on a per-capita basis, substantially a doubling of personal income after taxes has taken place since 1930.

In attempting to project revenues and expenditures for future years, the Committee has reviewed various reports and heard testimony from the executive budget office, department of education, highway department, commission on higher education, health department, revenue department, and the Committee has heard testimony from the Colorado Municipal League, Colorado County Commissioners Association, the City and County of Denver, Colorado Education Association, Colorado Association of School Administrators, Colorado School Board Association, Council on Educational Development, Colorado Good Roads Association and many others.

The Committee on Fiscal Policy has not attempted to project in detail what the revenue needs of state and local governments will be for several years into the future. However, it is evident to the Committee that additional amounts of money, over and above present levels of taxation, are going to be needed at both the state and local levels. In this connection, a statement from the 1959 report entitled Financing Government in Colorado (page 25) is significant:

> Measured in terms of per capita public expenditures, costs of government in Colorado, as is true for all Western States, run above the average for the rest of the country. This may be expected to hold for the future since the reasons are deep-seated and continuing in nature. A sparse population in most parts of the State with widely separated smaller communities -- which are required to provide complete utility services, schools and other public facilities including highways constructed and maintained in difficult terrain -- combine to create a situation where high per capita as well as high unit costs of operation are almost certain to exist. Another impelling factor causing Colorado's cost levels to be relatively high lies in the culture of a people who have wanted and have received more than a bare minimum of governmental services. Colorado's social conscience manifested in its regard for the aged, its desire for good schools reflected in its high educational achievement record measured by "number of school years completed" and its nationally recognized "clean government" are all evidences of a peoples' continuing desire and will to have a better than average government....

In reviewing the current allocation of revenue sources, among tax levying bodies, the Committee heard one common plea -- give us an elastic revenue source -- one whose growth will keep pace with the increased costs of providing governmental services. The source of revenue uniformly identified by those testifying as having this characteristic is the income tax.

The Committee would point out that the income tax is the prime revenue source of the federal government, and that the state relies on the income tax as a major source of revenue, and will be more reliant on it if the Committee's recommendations are adopted. Also, it should be recalled that the state recently relinquished any reliance on the property tax as a state revenue source in order to leave that source solely for the use of local government. Still more recently, authority was granted to statutory cities and to counties to levy a sales tax.

Recognizing these facts, in addition to reserving the income tax as a state revenue source to meet state government needs of the future, the Committee recommends against granting authority to any unit of local government to levy an income tax.

A second major conclusion the Committee has arrived at is that a shift away from the property tax as the prime revenue source for local government is desirable. This is particularly true as far as financing future needs of local government, including schools, is concerned. The Committee is recommending that this shift be accomplished in three ways: 1) A major revision in the school foundation act which provides substantial property tax relief immediately and will result in shifting a larger portion of the annual operating cost increases to the state; 2) A constitutional amendment to permit the General Assembly to levy and collect uniform state-wide sales and cigarette taxes, the proceeds to be apportioned to cities and counties on a basis to be determined by the General Assembly; and 3) The transfer of certain functions from local governments, particularly counties, to the state.

The Committee has reviewed a number of suggestions for transferring functions, such as courts, welfare, and health, to the state. Although the Committee is recommending that only the financing of a major share of court costs be assumed by the state immediately, additional consideration should be given to transferring the costs of welfare and health.

Regional administrative concepts have been developed for welfare, health, and state planning; and the experience gained in these areas will perhaps point the way to similar developments with respect to highways, law enforcement and property assessment administration. For these reasons, among others, the Committee has recommended additional study in these areas.

I Public Elementary and Secondary Education

Public elementary and secondary education is the most expensive governmental service provided by state and local governments, and it should be for it involves the most precious resource we have -- our children. The people of this state have reason to be proud of their educational system. It has produced one of the outstanding records in the nation in terms of the number of years of education completed by the population; the people of this state rank among the leaders of the nation in spending per capita for public education; we have a strong tradition of local control of educational programs; and these accomplishments have been achieved largely through the efforts of local taxpayers, namely, the property taxpayers.

The Committee on Fiscal Policy shares this pride in the educational system of this state and in its accomplishments, and it is vitally concerned about maintaining and improving this system. However, it is apparent that a shift away from so much reliance on the property tax to finance public education will be necessary in order to maintain and improve educational opportunity for our school-age youngsters.

Equity Needed

The Committee finds that the greatest need evident in Colorado education today is for "equity" -- for the school child, for the taxpayer, for the teacher. Equity for the child of school age means an equal opportunity for a quality education to prepare him for a personally rewarding and socially productive life in modern society. This means an opportunity to realize through school experience the advantages of a culture which is largely middle-class. This means acquiring a working knowledge and use of learning skills and their application within an educational environment in such a fashion that the child can come increasingly to teach himself -- as he often must in an adult role -- and respond creatively and intelligently to the social and vocational environments of modern America.

Equity for the School-Age Child. An equal opportunity for a quality education increasingly means recognizing the vast array of individual differences due to heredity, environment, social and economic status, and providing an educational system flexible enough to meet the needs of the individual child -- recognizing that it is the worthy goal of our society to provide everything reasonably possible in terms of physical plant, instructional materials, and qualified teachers -- to enable the individual school child to make the very best use of his or her capacities.

Equity for Taxpayers. The committee observes that equity for the taxpayers means that the cost to the public of providing a quality educational opportunity for the children of this state shall be fairly apportioned among the various taxpaying groups through a system which produces the necessary revenue.

The committee notes that the significant rise in disposable personal income of Colorado citizens over recent years, and the rising trend of corporate profits nationally -- are tangible evidence of an increased affluence within society, and ability of the citizenry to afford an expanded emphasis on education -- if education is to play the role expected of it as an integrating factor in society.

Equity for the Teacher is a third important element in the needs of education, and rests primarily upon the assumption that only through adequate basic financial support for the public schools can the professional staff provide a program that develops the desirable potential of each pupil. Without financial undergirding capable of providing adequate financial support in terms of physical plant, instructional materials, teaching aids, evaluative and testing services, counseling, and several other special programs of benefit to smaller but yet important groups of children, the committee believes that the public school teacher simply cannot do the job that is expected of him.

The committee also notes that an increasing amount of time spent in formal education is necessary to do this teaching job. The four year bachelors degree is no longer adequate in many instances -- advanced degrees are often required, together with frequent refresher courses to up-date basic subject matter knowledge and teaching methods in an age of rapidly growing communications media, technology, systems developments and advancements in the social sciences. Thus, the committee finds that equity in the matter of salaries for teachers is necessary, commensurate with the years which they must spend in formal education preparing for their work, and the responsibility which they have of providing the best educational experience reasonably possible for the most precious resource which this state possesses -- its young people.

Changing Role of Education

The committee recognizes that the role of education in American society has greatly expanded over recent decades. The need for twelve years of elementary and secondary education is probably greater today than it was for eight years of such education a half century ago; and, similarly, the need for four years of college is probably greater now than it was earlier for education through high school. This development is a response to the sociological and technological upheaval of recent years. Unskilled jobs now constitute a greatly decreased proportion of all available jobs and the tempo of societal change is rising with the passing of time, greatly increasing the responsibility of government with respect to education.

This increased social responsibility for education extends not only to all levels of what has been traditionally part of the formal educational process but to the needs of the economically and culturally deprived as well, and of those requiring vocational or special education. Because of problems peculiar to certain school districts, such as those associated with small enrollments and with the presence of migrant populations, this responsibility is greater in some districts than it is in others..

Colorado Public Schools - Identifying the Problems

Growth Rate. Colorado has about one-half million pupils enrolled in its approximately 1,200 public elementary and secondary schools. These schools and pupils require the services of approximately 24,500 teachers, specialists and administrators. Furthermore, roughly 402,000 of the state's total pupil enrollment of approximately 500,000 are in schools in urban areas. During the years 1959-1963, growth of average daily attendance in Colorado schools was approximately five percent annually, although the rate of increase has averaged 2.5 percent annually in more recent years.

As a state, Colorado is characterized by high concentration of population in urban areas and of extensive rural areas which are sparsely populated. Approximately 82 percent of the pupils attend schools in the 33 (largely urban) districts enrolling more than 2,500 youngsters each. On the other hand, about 82 of the state's 181 school districts have less than 400 pupils each in average daily attendance.

Tax Base for Education. Revenues from local property taxes now provide approximately 67 percent of the support for public education, statewide. For the last several years, the numbers of children in average daily attendance have been increasing more rapidly than the growth in property tax valuations. Thus, Colorado has been experiencing a relative decline in the taxable base for education. For example, in 1958, Colorado had an assessed valuation per pupil in ADA of roughly $10,040. By 1965-66 this had declined to approximately $9,002. By 1967-68 this decline was reduced slightly and the assessed valuation per pupil in average daily attendance increased to an estimated $9,271 per ADA.

Mill Levies. In Colorado the average mill levy for public schools made in 1957 was 29.8; in 1967 the average levy for public schools had increased to about 50 mills. The Committee believes that this upward trend will continue until an increased level of support for education from sources other than the property tax is made available. On the basis of current trends, unless the present reliance on property tax is supplemented or supplanted by other revenue sources, it is estimated that the average mill levy may reach approximately 64.5 mills by 1972. It should be pointed out, that the abovementioned levies do not include levies for the retirement of bonds, which in some districts add as much as 15 mills to the total levy for school purposes.

The Committee found that considerable inequities exist between various districts' abilities to support schools by means of the property tax: in 1967, in the poorest district, a levy of one mill would raise approximately $1.98 per pupil, while in the wealthiest district one mill would raise roughly $78.33 per pupil. On the average, a one mill levy in 1967 would raise approximately $9.07 per pupil statewide.

Present State Support Programs

The Equalization Concept. It must be recognized that educational costs and taxpayer burden vary considerably from district to district. Transportation costs, numbers of pupils to be educated and the ability of the district to finance a quality program are but a few of the factors which must be considered in determining how much will be spent for the educational program.

The concept of equalization is based upon the premise that each child in the state is entitled to certain educational opportunities, that adequate financial resources should be made available to each school district to provide an adequate educational program, and that the burden of taxation to accomplish these ends should not be substantially greater for citizens of one school district than for citizens of another.

Property taxes are regarded to be the basic local asset for the support of the schools. As we look at the distribution of property tax wealth, however, we note that the assessed valuation per child in one school district may be many times the assessed valuation per child in another.

The broad differences in the distribution of property tax wealth among the various school districts may be seen in the following example. Listed are several Colorado school districts along with (1) the amount raised per classroom unit through a one mill levy in each of the districts; (2) the 1967 general fund property tax levy; and (3) the total number of dollars raised through the 1967 levy for the support of each classroom unit. (See Table on page 9.)

A comparison of the data reveals that the levy in Adams #50 was more than four times the levy in Washington R-104 but, in spite of the high tax effort, the poorer district provides less than 25 percent as much for the support of each classroom unit. The example would seem to make it apparent that the burden of taxation upon properties of similar value would be significantly different in each of the school districts if efforts were made to raise the same number of dollars for the support of each classroom unit.

County-District	Amount one-mill Levy Raised per/CRU	Local Effort-1967 General Fund Levy*	Amount per CRU Raised Thru 1967 General Fund Levy
Adams #50	$ 104.70	41.23 mills	$ 4,317
Adams #14	129.86	42.42	5,509
Montrose RelJ	136.43	31.00	4,229
Arapahoe #1	186.06	43.32	8,060
Boulder Re-2	211.00	41.80	8,820
Denver #1	347.91	26.70	9,289
Lake R-1	445.98	19.34	8,624
Cheyenne R-1	743.16	14.00	10,405
Rio Blanco Re-4	1,538.65	10.35	15,925
Washington R-104	1,905.70	10.00	19,050

Minimum Equalization Program - History. Recognizing that significant differences exist among the various school districts in ability to raise revenue through the property tax, Colorado and most other states have adopted plans whereby state funds are used to supplement local revenue in a manner which tends to equalize the burden of taxation for the support of schools. Although much has been accomplished toward this end, it should be recognized that substantial inequities still exist.

In 1957, Colorado's first minimum equalization plan was adopted and it provided that each county should levy 12 mills for the support of schools. The state then added, to the revenue raised in each county, an amount sufficient to provide $5,200 for the support of each classroom unit in each of the school districts. In addition, revenues derived through the state's school lands were distributed on a per-pupil basis and provided approximately $200 more for the support of each CRU. In theory, at least, this plan provided the same number of dollars for the support of each child through similar effort on the part of each taxpayer. Even at that time, however, the committee noted that the amount provided was inadequate to provide a reasonable minimum education program.

One of the major weaknesses in this plan of equalization was that inequities existed from county to county in the assessment of property by county assessors. Property worth $10,000 might be assessed at $1,700 in one county, while, in another county, property worth a similar amount might be assessed at $3,600. This meant that counties wherein property was assessed at a low

*Note: This comparison is of school district general fund levies only and does not include county general fund levies for school purposes, or school district capital reserve fund levies.

rate received a bonus share of state dollars, while counties where rates of assessment were high got fewer state dollars than they should have been entitled to receive.

In an attempt to make adjustments for assessment practice differences and permit state education dollars to be equitably distributed, the General Assembly adopted a sales ratio formula which was used to adjust the entitlement of a school district to receive state funds. A record was kept of all properties which were sold, the sale price was compared with the assessed valuation of that property, and a ratio of assessed valuation to sale price was established. Through the application of the sales ratio plan, a theoretical revenue (which was the amount that would be raised in a county through a 12 mill levy if all assessment rates were similar) was used to determine the state's obligation for the support of each classroom unit. Although many believed the sales-ratio plan worked reasonably well, others claimed there were widespread misuses of sales-ratio data for other purposes. The General Assembly repealed the sales-ratio provision in 1962.

The Minimum Equalization Program in Effect Today. In 1962, the General Assembly abandoned the uniform levy plan of equalization and adopted a new plan which, in theory, encompasses the concept that the ability of people to pay property taxes depends also on the collective income of people who reside within a county. Two base measures to determine taxpayer ability were thus combined -- the assessed valuation per child in a county, and the adjusted gross income per child in a county. Minor changes have been made in the formula since its first adoption but the concepts have remained unchanged.

The Property Tax Relief Fund (PTRF). In 1965, the General Assembly passed legislation which gave recognition to growing concerns about overdependence upon property taxes and the need for the schools to be adequately financed. The state sales tax was increased from two percent to three percent, drugs were excluded from sales taxation, the sales tax was made applicable to beer, wine and liquor, and a food tax credit was provided. The "Property Tax Relief fund" was established from these additional monies, and a plan for the distribution of monies to the schools was adopted. The plan provided that each school district would be entitled to receive, during the calendar year, an amount equal to $40 per pupil in average daily attendance during the last completed school year.

In 1967, the General Assembly amended provisions of the PTRF to increase, from $40 per pupil to $52 per pupil, the amount to be distributed to schools beginning in the 1968 calendar year, and in 1968, the amount was raised to $65 per pupil.

The Minimum Equalization Program and Property Tax Relief Fund combined will provide $7,025 per CRU in 1969. In contrast, the amount now being spent for schools statewide averages approximately $15,000 per CRU. The changes made in the support programs since 1957 are essentially the product of "tinkering" with them as they were originally set up; a complete overhaul appears now to be needed.

The Committee finds that the present foundation program is not flexible enough to recognize the magnitude of differences in tax-paying ability between individual school districts, and provide proportionately more financial help for the poorer districts. Thus the Committee finds that the present school foundation act does not adequately insure "equal educational opportunity" for the children of the state or provide the needed equity in taxpayer burden.

Also, since a much greater local revenue effort is required in some districts than in others to provide the same basic program, the Committee believes the present foundation act does not provide equity for the taxpayer.

The Proposed Foundation Act

The Committee recommends a foundation finance program to assure each school district $460 per pupil in average daily attendance from combined local and state sources with the proviso that no district would receive less state aid than $80 per pupil in average daily attendance. The local share of this $460 per pupil would be (a) the district's share of revenue raised through a 17 mill county school levy, (b) the district's specific ownership tax receipts, and (c) district revenue provided from state and federal sources, exclusive of Public Law 874 monies, which are available for use as determined by the board for the basic education program, i.e., non-categorical funds.

The state would provide the difference between the amount determined to be the local share and the amount required to provide $460 for each pupil. The basis for determining a school district's entitlement in the following calendar year would be the average daily attendance during the month of October.

Cost Increases. In general, the cost of public education appears to be increasing at a rate of roughly 10 percent annually. In contrast to this, the assessed valuation of property within the state, the chief source of local school funds through the mill levy, increases at approximately three percent annually. This disparity between growth of operating revenue needs and tax base to support them has meant an annual mill levy increase for school purposes for most Colorado school districts. The increased demands placed upon education have in turn also increased revenue needs. On a per-pupil basis in recent years education costs have been increasing at a rate of about six percent per year.

Because income taxes and sales taxes increase at a rate reflecting growth in the economy -- eight percent or nine percent or better over the past few years -- and property taxes statewide increase only about three percent annually, it becomes apparent that a larger proportion of state revenues, than has been the case in the past, must be made available if the annual property tax rate increases are to be avoided.

Greater State Sharing of Future Cost Increases. In order to make possible a leveling off of the property tax burden, particularly as it concerns schools, the Committee recommends that the state assume a larger share of the annual increased cost of operating our public schools. The Committee recommends that the $460 per pupil standard be adjusted annually to reflect the cost experience of public schools in Colorado and its contiguous states, and that the state should allocate a portion of its annual revenue growth to this purpose. If the regional average cost per pupil increased by five percent from one year to the next, the foundation level of support would be adjusted accordingly.

An increase in the property tax base would provide revenue to increase the local share. The state's percentage share could also be increased but the General Assembly would not be committed to allocating a greater percentage of the state's general fund revenue to schools than was allocated during the preceding year. The Committee believes this would materially aid schools in meeting school operating cost increases -- and yet allow the General Assembly the necessary flexibility in its use of general fund growth monies to meet other funding needs.

Excess Growth. Many Colorado school districts experience considerable financial difficulties in given years, because of excess growth in the number of pupils for which they must provide plant facilities, instructional materials, and teaching personnel. State aid under the present foundation act is distributed on the basis of average daily attendance during the year preceding that for which state aid is distributed. Enlarged new pupil enrollments in many urban school districts are difficult to provide for, and this need must often be funded entirely out of local resources.

A factor compounding this problem is that with property tax revenues, there is often a time lag of up to two years between the time local governmental units must provide services and the time any property tax revenues associated therewith are received. To illustrate, a family with children of school age may move into a new residence early in 1969, built too late to be placed on the tax rolls before 1970, making the first property payment due early in 1971. Under these conditions, the children could be in school about two years before the first property tax payment on the residence is made.

Current Funding. The Committee recommends that state aid be distributed to local school districts on the basis of average daily attendance during the four-week period ending the fourth Friday of October each year. If, for reasons of extraordinary circumstances, such as a flu epidemic, this figure falls below 96 percent of average daily membership during the same period, it is recommended that the latter figure be used for fund distribution. Changing to current funding will eliminate the necessity of having an excess growth provision in the new foundation act and permit school districts experiencing heavy enrollment growth to finance programs for these youngsters.

The estimated cost to the state to finance the foundation program during the calendar year 1970 would be approximately $137.1 million. This compares with the estimated $82 million which would be required to fund the Minimum Equalization Program and the Property Tax Relief Fund in 1969-70, an increase of about $52 million. The committee believes that the proposed approach to the financing of education would:

(a) Substantially reduce, both now and in the future, the dependence of schools on property taxation;

(b) Reduce, to a major degree the need which has been experienced by local boards of education to annually increase rates of property taxation to fund increased costs of education;

(c) Bring about greater equity of taxpayer burden throughout the state in financing an appropriate program of education for youngsters in our public schools; and

(d) Provide, in 1970, sufficient state funds to avoid property tax increases which would normally come about from 1969 to 1970 and, in addition, provide a significant reduction in present levels of property taxation for the citizens of many school districts in the state.

Appendix B, Table XX, Summary -- All Education Programs, incorporates data from the Public School Foundation Act of 1969, together with data on other Committee-recommended education programs, including funds for educationally and culturally disadvantaged pupils, special education, small attendance centers, transportation and vocational education. The special programs are explained in following pages of the report.

Small Attendance Centers

The Committee recognizes that school districts in sparsely populated areas of the state often must maintain school attendance centers for relatively small numbers of pupils, or else face extraordinarily high transportation costs. The costs of facilities, operation, and staffing for the small attendance centers are:

Excess Cost Factor on Per-Pupil Basis. The Committee recommends that the excess cost factor for small attendance centers be recognized through use of a distribution formula which functions on a per-pupil basis rather than a classroom unit basis, eliminating the "plateau effect" and providing dollars in direct ratio to the number of children in average daily attendance. Use of two sliding scales for this purpose is recommended, with higher state benefits proposed for secondary schools than for elementary schools, recognizing the comparatively high per-pupil costs for secondary school programs.

Recommended Small Attendance Center Benefit Factors

Elementary			Secondary		
Grades 1-6 or 1-8			Grades 7-12 or 9-12		
ADA	Benefit Factor	Maximum Allowed	ADA	Benefit Factor	Maximum Allowed
0-20	2.0	24	0-25	2.0	40
20.1-50	1.2	55	25.1-50	1.6	95
50.1-80	1.1	84	50.1-75	1.5	105
80.1-115	1.05	110.6	75.1-125	1.4	165
115.1-150	1.04	150	150.1-175	1.1	175

Use of these factors as recommended for small attendance center funding enhances equity in the distribution of state funds for this program, though total costs for the state are projected to be the same as for the present program projected. Estimated state aid to individual school districts under this plan are detailed in Appendix B, Table XX.

Special Programs

Other problems exist in financing Colorado's public educational system in response to which state support programs have been in effect in the past, including: transportation and special education; need for new or expanded state programs, including aid for the educationally and culturally deprived; vocational education, and state aid for capital construction and debt service.

Transportation

State aid for costs of pupil transportation has been provided because in some rural districts costs of providing pupil transportation to and from school have been equivalent to as much as half of the school districts annual budget. (Under the present system, levies for this purpose range up to 7 1/2 mills.) Also, the cost of purchasing new buses represents a considerable outlay for many districts.

The Committee heard testimony and discussed transportation program costs to a considerable extent, but declined recommending changes in the present state aid formula for transportation, which will provide approximately $5.2 million of state aid to Colorado school districts in 1969-70 based upon a formula which provides 15 cents per bus mile traveled and three cents per day for each pupil transported, with the provision that no school district shall receive more than 75 percent of its transportation funds from the state.

Reorganization, Consolidation, Further Study Needed. It is recognized by the committee that it would be desirable from a point of equity to have in effect a state aid plan providing more money for pupil transportation and possibly also providing financial assistance for purchase of new buses. However, the Committee found that there is some evidence that high transportation costs may in some cases be tied in with the need for further reorganization within and among Colorado school districts, and the Committee felt it would not be advisable to further reinforce the present state aid system for transportation costs at this time, and thereby help postpone action on further study, reorganization and consolidation which appears necessary if Colorado school systems are to provide equal educational opportunity.

Special Education

Through certain provisions of the law, which provide some funds for the support of designated programs, the state seeks to encourage school districts to initiate and maintain programs designed to meet the special needs of some pupils. In addition, the Department of Institutions is authorized to purchase services for the mentally retarded or seriously handicapped from community operated centers.

Special education programs for which state funds are made available to school districts include those for the physically, mentally, educationally or speech handicapped. The plan provides that the state will pay 80 percent of the compensation for approved personnel working with home-bound pupils or in special education classes, 50 percent of the cost for approved special transportation provided handicapped children, and the full cost (up to $800 per child) of keeping a child in an approved foster home. It should be noted, however, that the state appropriation has never been sufficient to cover the program obligation of the state. For the school year 1967-68, the amount appropriated was something less than 60 percent of the state obligation for special education programs.

Reports indicate that many children are in serious need of special education programs but are denied the opportunity. The state's appropriation for special education has increased each year but, as new school districts initiate programs and other programs are expanded, little progress has been made in the extent to which the state implements its obligation. The federal government has recently recognized the special education need and a federal support program has been initiated. As with most other federal programs, however, the law specifies that state and local effort must be maintained or federal funds will be denied.

Full Funding. In the recent past, the General Assembly revised the provisions of law which determine how much should be provided each school district to assist in financing special education programs for the physically and mentally handicapped. This program has not been fully funded and, as a result, the obligations created are now being funded with property tax dollars. The Committee recommends full funding of the state's financial commitment to special education. Approximately $8 million would be required as compared with the $4 million appropriated for the 1967-68 school year.

Educationally and Culturally Disadvantaged Pupils

The Committee finds that the public school system in Colorado is designed, for the most part, to meet the needs of white, middle-class students. Little emphasis is given to the problems of students from different cultures or those who are, by current definitions, economically deprived.

For many disadvantaged persons or members of minority groups, the schools have failed to provide an educational experience which meets their needs. In the critical skills -- verbal and reading ability -- students who are inadequately prepared in the first few grades often fall further behind their classmates with each additional year of schooling. These students experience frustration and rejection when they fail to function at the level of middle-class students. Teachers who cannot understand the needs of disadvantaged students and have little expectation of their success actually may tend to push students out of school. It is estimated that the high school dropout rate for Spanish-surname students alone is 82 percent in Colorado. Also, Colorado's educational curriculum is largely devoid of minority history or culture.

Minority Group Problems. Many minority group children come to school from impoverished lower-income homes. Their culture and social background has not prepared them for school and the demands that will be made upon them in the educational process, but they do have a culture and social system. However, to say that they are economically deprived does not say half enough because the problem is much more than poverty. Their whole environment impinges upon them and makes it almost impossible for them or their children ever to leave their urban or rural slums except to migrate to other slums. They are caught in a cycle of poverty. The cycle of poverty entails the following pattern: the environmentally deprived child enters school; fails because of his background; drops out of school as soon as possible; and returns to the slums with its frustrations, crime, mental illnesses, and unemployment, only to raise the next generation which will repeat the same cycle.

A Program for the Culturally and Educationally Disadvantaged. Recognizing the concerns expressed to the Governor's Committee on Minorities and Disadvantaged, and the program needs expressed to the Committee by the Council on Educational Development (COED), the Committee recommends a financial support program which would allocate money to school districts for the purpose of providing education programs directed to the needs of educationally and culturally disadvantaged children.

The program is designed to augment the federal Elementary and Secondary Education Act program which already provides some Colorado school districts with additional funds to help with problems of economically and culturally disadvantaged children, but only if the concentration of such children in a given district or school attendance area reaches a specified percentage, according to criteria specified by the federal act. The recommended state program would supplement these funds and provide special state financial assistance in areas where there is a demonstrated need, and yet the pupil concentrations are not sufficient to enable the districts to qualify for federal assistance.

For the numbers of such children (so determined by the Title I formula of the Elementary and Secondary Education Act) each district would receive an amount, in excess of the base support level, per child so identified. The money allocated to this program would be used for the stated purpose in the manner determined to be most appropriate by boards of education. It is anticipated that the Department of Education would provide advice and assistance in determining how the money can best be used, but the Title I guidelines, which restrict the use of federal dollars, would not apply in the use of state dollars. In this manner, needs which extend beyond Title I provisions of the federal law can be accommodated by school districts. The estimated cost of the program would be $8.2 million.

Vocational Education

In recent years, 23 percent of Colorado's junior and senior high school population did not complete high school. Less than 70 percent of the state's freshmen college and university classes in recent years have survived to enter sophomore classes. Less than five percent of Colorado's educational expenditure for primary and secondary schools is directed to an obvious need -- vocational education for about half the state's school population. The favorable effects on "drop-out" rates and the implicit economic advantages of increased investment in vocational education are limited principally by local taxpaying ability.

Vocational education programs are a higher cost item for public schools, and for this reason many school districts avoid them. The Division of Vocational Education has informed the Committee that the average per-pupil cost for vocational education is $569 higher than the per-pupil cost of the common basic program.

It was pointed out to the Committee that less than 20 percent of high school graduates finish college, although "the establishment" has oriented high schools toward college preparatory training. Since vocational education programs are high cost programs, local boards of education often tend to shift money to other types of educational programs, which are lower in cost. It was also pointed out that there is a need for balance in program control between the state and local levels and that any local program should be approved by the appropriate agency at the state level.

The Committee found that it would take time to realize significant expansion in the vocational education program now carried on within the state. Dr. Robert Gilberts, superintendent of the Denver school system, has estimated that six years of phase-in time would be necessary for development of a staffing pattern, recruitment and development of teachers, acquisition of equipment, and construction of facilities for a vocational education program adequately serving the young people of this state.

It was reported that a vocational education program sponsored by the federal government is currently available, that some money can be applied for by the state vocational education board, and that specific details will depend upon guidelines to be spelled out by the Department of Health, Education, and Welfare.

The Division of Vocational Education has set ambitious objectives and would like to see 50 percent of the graduating seniors participate in some way in the vocational education program; though a more immediate objective is to increase the number of students involved in vocational education from 14,000 to 32,000. The vocational education program proposed by COED would take 6 1/2 years to phase-in and involve annual increases in the state contribution ranging from $1 1/2 million at the outset to a projected annual expenditure of $9 million when the "phase-in" is complete. There was doubt expressed in the Committee that an adequate program supporting this concept had been developed, and that this ultimate of $9 million a year could be reached.

One possible suggestion considered by the Committee is that, for districts initiating a vocational education program, the local district fund up to 40 percent of the excess cost, or up to an amount which a 1.75 mill levy would yield, and that the remainder of the excess cost for vocational education cost be borne by the state.

Dr. Robert Gilberts of Denver is interested in a vocational education program which could be expanded in target areas in Denver and perhaps help decrease the pupil drop-out rate, since less than 70 percent of the pupils entering 9th grade, actually graduate from high school. He feels that two important provisions of a state program should be: providing incentives for school districts to enter the program and providing a degree of equity so that a district would not be overburdened with the program cost.

The Committee agreed that a vocational education program should be geared to the needs of the state and its industry, with a gradual phase-in to match industry growth and labor requirements. Committee members were of the opinion that individual school district needs should be considered as well, but that development of an efficient vocational education program might require some degree of regionalization of facilities.

It was pointed out that the state's vocational education program should totally support, and go beyond, the boundaries of the older Vocational Education Acts. It was suggested that vocational education centers could be located on junior college campuses or within some community colleges which are now developing. Opportunities could be provided for pupils to attend vocational education centers for one-half day, and high schools for one-half day. The Boulder-Longmont vocational education facility was cited as being a good example of what could be developed, a fine facility with a broad variety of courses which looked to the future and went beyond the traditional agriculture-home economics orientation.

The Committee agreed that the matter of where vocational education should be concentrated is a problem to be faced. The Committee agreed it is important that junior college and high school vocational education programs be coordinated. It was pointed out that several years ago the Legislative Council conducted a study of vocational education which indicated that state subsidy of counseling and guidance programs would be desirable, the thought being that this should provide a basis for determining the direction -- whether academic or vocational -- toward which a student should be guided.

It was reported to the Committee that the Division of Vocational Education has developed occupation profiles describing many vocations, expected salary ranges, and related information and that work is still being done in an effort to take away some of the stigma surrounding vocational education. Through a preliminary testing program, the Division has been working to determine the basic skills needed in more than 800 occupations.

Questions were raised as to the level at which vocational education should be incorporated in the educational program and the age level at which potential vocational education students could be identified. One response indicated that at the fourth grade level it is possible to identify such a student, though it is generally held that vocational education should begin in high school. Several further questions were raised about vocational education programs including: to what extent should the state become involved in vocational education; how much can actually be accomplished in a vocational education program; and would academic dropouts also be vocational education dropouts? The Committee noted that vocational agriculture programs have dried up in many areas of the state and that it would be useful to see an analysis of how many students use vocational training when it is available.

The question was raised as to whether any commonly accepted definition existed, of what vocational education really is. One definition accepted by many is that vocational education is that which directs itself at a specific occupation, as contrasted with high school typing or shorthand. Several other vocational education problems were discussed, including: course classification, high cost courses, absorption of student graduates in the local economy, transportation, and the need for some students to live close to the school in order to participate in the training.

Recommendation. The Committee agreed that a need exists for an expanded program of vocational education receiving greater financial support from the state than is the case at present. However, none of the programs or proposals for vocational education presented to the Committee appeared to be well enough developed (considering the many program elements and problems discussed herein) to warrant recommendation. The Committee agreed that it is especially necessary, in this instance, for the General Assembly to provide leadership and direction for needed program expansion. The Committee recommended that the General Assembly appropriate one million dollars to the Governor for purposes of development and expansion of vocational education programs within the state -- the appropriated money to be held by him for release only upon receipt of a satisfactory completed plan for vocational education within the state, such plan to be developed by the State Board of Community Colleges and Occupational Education, in cooperation with the Department of Education.

State Aid for Capital Construction and Debt Service

The subject of school capital construction, with attendant debt service obligations of local school districts, came under discussion -- the example was cited that in the Westminster school district community growth generates considerable need for school construction, yet the assessed valuation averages $4,000 per pupil, considerably less than the state average of $9,000 per pupil.

The Westminster school district levies 11 mills for debt retirement alone, and there are other school districts throughout the state (including reorganized districts with older debt) that levy from 10 to 15 mills for debt retirement purposes. Districts with low average assessed valuation per child are also limited in capital construction through a statutary limitation on the amount of bonded indebtedness they can have.

It was suggested that possibly the state could provide aid for debt service purposes to school districts which have a lower average assessed valuation per pupil than the state average. This would create a problem in cases where districts are split (between two counties), although possibly state aid could be considered only for debts which apply to whole districts; and a benefit program could be devised which would aid school districts in ratio to the amount their per-pupil assessed valuation was below the state average. For example, a district with a per-pupil average assessed valuation of $6,000, as compared with a state average of $9,000, would receive some form of state assistance to compensate for the $3,000 deficiency in average per-pupil assessed valuation.

It was also pointed out that some form of state assistance might benefit the credit rating of local school districts, and help them reduce debt service costs.

Further Study Needed. The Committee agreed that the whole problem needed some depth study, and that any proposed solution should include objectives of improving local school district credit ratings to help reduce interest costs, and encourage school district consolidation. It was agreed to recommend further review of the whole matter of school bonding in order to determine the best bonding method for local school districts to use, and whether the constitution would permit state aid to school districts for bonding purposes.

Reorganization

Small Districts - High Costs. The Committee found that costs per CRU vary from large to small school districts. For example, in school districts with less than 100 pupils in average daily attendance, the costs per CRU may reach as high as $29,000. In districts with 100 to 200 pupils in ADA the costs appear to run about $21,700 per CRU. These costs drop fairly rapidly as the size of the district, in ADA, increases. For instance, school districts that have between 400 and 1,000 pupils seem to average a cost of roughly $15,000 per CRU. School districts of over 2,500 students (approximately 33 districts) have a median cost of approximately $12,000 per CRU.

It was the consensus of the Committee that some economies might occur in Colorado's program of public education if there were fewer school districts. Of course, some areas in Colorado, because of geographic conditions, climatic factors, etc., may not be able to consolidate their schools, but many districts are small and poorly financed and should be consolidated with other districts. While district consolidation will not effect economies in all cases it should permit the development of improved educational programs.

Small Districts. The Committee recommends, effective September 1, 1969, that any district, to be eligible for state aid, must have at least 100 pupils in average daily attendance and must maintain a full 12-grade program. The objectives of this recommendation are three-fold: help bring about further school district reorganization and consolidation; encourage better instruction through larger attendance centers; and promote more efficient utilization of personnel, space, and equipment, since it is recognized that modern instruction methods require more frequent use of many more types of teacher-aids than has been the case in the past.

Further Study. The Committee noted that the Department of Education has suggested that from the standpoints of educational quality, efficiency, and financial stability, the state system of public education should be able to function much better than at present if there were no more than 50 school districts in the state, and recommends school reorganization as an item for further study.

Limits of School Board Authority to Increase Taxes

The limit of a local school board's authority to increase taxes is that the revenue authorized to be raised through property taxation may not exceed, by more than five percent, the revenue authorized from this source in the preceding year, except to provide for the payment of bonds and the interest thereon. The levy for the Capital Reserve Fund may not exceed two mills in any year. It should be noted that the limit is expressed in terms of the "amount of revenue" which may be raised rather than in terms of the mill levy. For example, if $100,000 was authorized to be raised through the property tax levy one year, the board's authority is limited to the raising of $105,000 in the following year.

If more revenue is needed, two resources are available to the local school board: 1) a request may be made to the Colorado Tax Commission to authorize an additional increase; and 2) if the increase authorized by the Tax Commission is regarded to be insufficient, a vote of the taxpaying electors may be held and any amount they see fit to approve many thus be levied. The tax commission has authority to permit increases without limit but it is the commission's practice not to approve revenue increases which would require a tax increase in excess of five mills.

This limitation applies equally to all Colorado school districts, large and small, urban and rural. A district which must provide for the normal cost-of-living salary raises of 4-6 percent and provide facilities and teachers for a fall enrollment expanded by as much as four to eight percent, necessarily must exceed the statutory limitation on increased spending and must appeal to the tax commission for permission to increase the levy more than the prescribed five percent.

Limitation on Increased Spending. The Committee recommends that the authority of the Colorado Tax Commission regarding approved excess property tax levies for local governmental entities be amended to exclude school districts from the commission's jurisdiction, and that the authorization for such levies be placed in the hands of the school boards or of the taxpaying electors in the respective school districts, under conditions as set forth below.

In order to control the spending of tax dollars, the proposed limitation on school district expenditures is aimed at the pace-setters rather than those districts in which expenditure levels are low. Expenditure control in districts spending less than the state average per pupil in average daily attendance would rest with local boards of education. Districts spending more than the state average per pupil for the basic education program would be permitted to budget increased per-pupil expenditures up to five percent more than the amount spent per pupil in the current budget year.

To budget expenditures in excess of the five percent limit, a school board (for a district spending more than the state average per pupil) would have to obtain authorization from a vote of the qualified electors within the school district. The Committee is of the opinion that this procedure will provide a more effective control of the annual increase in school district operating costs than is the case under the present system.

Accreditation

Committee members were of the opinion that, along with the increased state aid recommended for Colorado school districts, the state should set minimum program standards, such that the achievement of sought-after educational objectives might be enhanced. The Committee recommends that the State Department of Education prepare and submit to the Governor, for consideration for submission to the Legislature at the second session of the 47th General Assembly, a bill requiring mandatory accreditation of school districts in Colorado, establishing minimum standards for accreditation and providing that compliance with these standards shall be a condition for school district eligibility for state aid. The Committee also recommends that the proposed bill on accreditation be forwarded to any interim committee created by the legislature for the purpose of further considering problems of public education in Colorado.

Cost Control on Educational Programs

Committee members expressed concern that the recommended programs of increased state aid for educationally and culturally deprived pupils, special education, and vocational education, might result in payments to school districts of more extra funds than actually were required, to provide the special educational services. It was pointed out that unless adequate controls were effected by the legislature, a school district might receive special funds from one or more state programs out of proportion to pupil participation in them. While it was noted by some members of the Committee that costs of educating a particular child might very well warrant extra state aid under more than one program, the Committee recommended that the State Department of Education exercise appropriate discretion in disbursement of funds for special programs, such that duplication of funding is avoided.

II State Highways, City Streets and County Roads

The automobile is a fact of life and it is a very definite contributor to the increasing cost of government. The state and its political subdivisions must maintain a good highway system for the citizens, and, as a tourist state, must maintain a good system in order to promote the tourist industry.

The towns and cities of this state have consistently maintained that the highway user fund distribution formula is very unfair to the municipalities. From the testimony offered to the Committee it would appear, aside from Denver's financial problems, that the most pressing financial problem confronting cities and towns is obtaining the necessary funds to construct and maintain city streets.

To the contrary, representatives of county government testifying before the Committee did not place as much emphasis on highway needs as did the cities. Nevertheless, county officials have been unwilling, in recent years, to support a change in the highway user distribution formula to the benefit of the cities.

In December of 1966, the State Highway Commission published a study entitled Colorado Highway Needs. This was the result of a joint effort on the part of county commissioners, city officials and state highway officials to project highway financial needs through 1985. The results of that study indicate that present levels of highway user revenues will not be sufficient to finance the needs during the period. The study also led to at least an understanding among the three groups involved, that the highway user distribution formula should be revised from the present 65 percent - state, 26 percent - counties, 9 percent - cities to 63.5 percent - state, 22.2 percent - counties, and 14.3 percent - cities.

Because of pressures to complete the interstate system of highways and to match available funds for both the interstate system and the so-called ABC highway system, little money is actually allocated for construction or reconstruction of strictly state financed highways. For example, out of a $103 million budget for 1968-69 fiscal year only $600,000 is allocated to projects financed solely by the state.

Based on figures presented to the Committee by the highway department the state will be short approximately $5,372,000 of matching available federal funds for the interstate and ABC systems in fiscal year 1969-70. This projection is based on a budget of greater magnitude than that for the current year. The highway department suggests that a minimum of $2 million should be budgeted for strictly state projects -- thus the deficit would be closer to $7,372,000 for fiscal year 1969-70. (See Table XII in Appendix B for detailed figures.)

Recommendations. In view of the pressing needs of cities and towns for additional highway funds, and counties to perhaps a lesser extent, the Committee recommends that the temporary $1.50 registration fee per vehicle authorized in Section 13-5-30 C.R.S. 1963, as amended, be increased to $5.00 per vehicle and that the fee be made permanent. The proceeds are now, and would continue to be under the recommendation, distributed to counties, cities and towns on the basis of where the vehicle is registered. Since a majority of vehicles are registered in cities and towns this proposal will be of particular help to these bodies. For calendar year 1967 this recommendation would have provided $3,016,482 additional for cities and towns, and $1,724,268 additional for counties -- growth in vehicle registrations will add proportionately to these amounts for 1970.

Because the Colorado Highway Needs study appears to represent an accumulation of local government requests, as opposed to a scientific development of needs, because of the continuing controversy over the distribution formula of the highway user fund, because of the legitimate questions raised concerning non-highway functions financed from highway user funds, because of the administrative organization currently used by counties and cities for utilizing highway funds, because of the primitive road problem called to the attention of the Committee, and other problems which need attention, the Committee is not recommending, as was proposed to it, a two-cent increase in the gasoline and special fuels tax. Nevertheless, because of the importance of maintaining the present level of construction on both the interstate and ABC highway systems, and perhaps increasing the level of projects financed solely by the state, the Committee recommends a one-cent increase in the gasoline and special fuels tax for one year only.

In the meantime, the Committee strongly recommends that the General Assembly authorize a separate highway study to review the aforementioned problems. This study should be completed prior to the 1970 session for it is rather obvious that at least the one-cent increase will have to be made permanent and it may be necessary to add still another cent.

III Local Government

Revenue and Expenditure Trends

Charged with reviewing the revenue and expenditure trends for all levels of government, the Committee directed attention to the needs of local governmental units. The Committee had available to it the findings of the Governor's 100 Man Local Affairs Study Committee, published in 1966. Also available were numerous research documents presenting comparative fiscal data on Colorado's counties and municipalities, produced by the Division of Local Government. The Committee found this material extremely useful in addressing itself to all the problems of local government, and particularly in evaluating local fiscal problems as presented by county and municipal officials.

Since the primary source of revenue for local governments is the property tax -- much of the discussion on tax base as it relates to school finance is also applicable in consideration of city and county finance matters. The Committee found that in local government, the primary problem is one of growing needs at the local levels coupled with a tax base which does not provide the necessary revenues. The concluding paragraphs of the April 1, 1968 memorandum on the cost of local government from the Colorado Division of Local Government probably states the problem most effectively.

> Regardless of the substantial amounts received by the counties for welfare and the public schools, very little state aid for purposes other than streets and highways is received by local governments. Already claiming over two-thirds of the property tax and three-fourths of the state income tax, the public schools apparently need more. However, the same determinants which cause school costs to rise are also at work in local communities at the county and municipal level. As the state grows and more people are settled into large and expanding urban areas, the more costs are going to rise in support of local government.
>
> Should the same policy continue that is presently in force, Colorado's urban centers of 1980 will be incapable of supporting themselves without substantial federal assistance. Diminishing reliance on the property tax because of its preemption by the public schools must perforce cause the county and municipality to seek revenues from other sources.
>
> In 1960, the property tax accounted for 47 percent of total expenditures for local government.

In 1966, it accounted for only 41 percent. Based on current trends, by 1980, the Colorado Division of Local Government estimates that this tax will account for less than 36 percent. Other sources must provide the difference. Thus, an increase of over 107 percent in the property tax must be accompanied by a 162 percent increase in non-property revenues. Since personal incomes show only an estimated 103 percent increase during this period, large increases in resources unrelated to state personal income payments must be sought or rates on existing resources raised accordingly. In the absence of substantial rate increases, this apparently means the federal treasury.

Should the property tax be called upon to maintain its 1966 level of 41 percent, by 1980, the tax would be one and one-half times larger than 1966 and accompanied by an average 50 percent increase in the current municipal and county mill levies.

The upshot is that Colorado's tax base cannot support the growth anticipated by the Division of Accounts and Control of nearly 870,000 people in the fourteen (1966-1980) years with the current distribution of revenues. Continuation of current policy must drive either the public schools or local governments to the federal government. Therefore, an alternative must be chosen to current policy. This can only be a reorganization and realignment of Colorado's state and local governments including the public schools commensurate with the ability of Colorado's economy to support them. Anything short of this can only lead to more complex problems in the future. Stop-gap measures are a thing of the past. Far-sighted action only can reverse the current trend.

A major alternative step in the direction which the Division of Local Government suggests has been taken by the committee in the first part of this report, namely, the recommendation that the state assume a significantly larger share of the cost of Colorado's public schools. This step alone relieves considerable pressure on the local tax base.

In addition, the Committee has considered and recommended other measures for the alleviation of local fiscal problems: to shift certain costs from local units of governments to the state; initiation of a constitutional amendment to permit state-collected, locally-shared taxes; repeal of county general fund levy limitations; and improvement of property tax assessment methods. The recommended state take-over of county court costs, increases in the auto registration fee, and one cent increase in the gasoline tax, are also part of the overall "package" designed to aid local governments in dealing with their fiscal problems.

State-Collected, Locally-Shared Taxes

Growing Revenue Needs. Needs of local governments have grown in recent years at a rate which has far outstripped the revenue productivity of traditional tax sources. Local governments have been met with demands to provide new services and to make additions to present services which have not been matched by increased productivity in their tax sources. In addition, the distribution formula of certain tax revenues already shared under present state law has not adequately reflected the growing needs experienced by local governments. Presently, monies from some of these revenue-sharing programs are distributed in ways which appear to be in need of revision -- considering the respective needs of the various levels of government.

Local Sales Taxes. As a result of the failure of local revenue sources to grow at rates proportionate to local needs, some local governments have had to levy sales taxes while in other areas, this has not been necessary. At times this sales tax rate differential between neighboring communities has grown to such proportions that large numbers of people have traveled to areas with lower sales tax rates in effect to make purchases, or businesses have moved or located just outside of a political boundary and created a "tax island".

State Help Desirable. One of the recommendations of the Local Affairs Study Commission with regard to the problems stated above was to permit the state to levy a statewide tax on sales and distribute the revenue to local governments as needed. In testimony before the Committee, representatives from the Department of Revenue stated that they could envision no difficulty administering a state-collected locally-shared sales tax on retail sales and cigarettes because the state is currently administering this type of tax already. It was further noted that any sales tax should be accompanied by a use tax to prevent purchasers from going out of state to purchase expensive articles and by this method avoid payment of the tax.

Recommendations. The Committee recommends that the legislature submit a proposed constitutional amendment to the voters to permit the state to levy and collect taxes on a statewide basis, for distribution to localities according to formulas as yet to be determined.

Transfer Court Costs to State

Administration of justice in Colorado has increasingly become a state function. Several recent decisions by the electrorate and by the State Supreme Court have brought the necessity of state financing to the attention of the legislature, prompting it to make specific reference to this possibility in its charge to this Committee. The electorate has approved two court reorganization amendments in this decade. These decisions indicate public preference for a more uniform court system. Also, a State Supreme Court decision (Smith v. Miller, 153 Colo., 35, 1963) has reduced the amount of control which county commissioners have over salaries of court employees, diminishing the tie with the county.

The costs to the state of assuming responsibility for financing all state and county court systems have been estimated by the State Court Administrator. Costs are estimated to total $11.6 million if the state assumes full responsibility for all court costs. If fines, fees and state probation aid are reserved to the state, the cost of assuming full responsibility for court financing would be diminished by $3.4 million for a net increase in state expenditures of $8.2 million.

With reference to presentations by the judicial department, the Committee took cognizance of the fact that uniform administration of the courts of the state would be less expensive to the people of the state in the long run. In addition, it was noted that a more adequate job of rendering services could be done under statewide administration.

Recommendation. The Committee recommends that the state assume full responsibility for financing courts in the state, including: district courts, county courts, offices of Public Defender, and costs of central administration, with the proviso that counties shall continue to pay the salaries of district attorneys and defray their office costs, and provide and maintain such physical plant facilities for court purposes as are now provided, with the understanding that any expanded court facilities shall be the responsibility of the state. The estimated additional cost to the state of this program is $8.2 million.

Repeal of County General Fund Limitation

Levy Limitation. In 1951 the legislature enacted limitations on the number of mills a county could levy for county general fund purposes. General fund levy limitations are based upon assessed valuations in each county and range from 5.0 mills for counties with property valuations of over $100 million to 12.0 mills in counties which have property valuation of $1 million or less. In the years following 1951 county general fund mill levies have risen to the maximum allowable in most counties of the state.

County finances are subject to a further restriction imposed by the state (as are all other political subdivisions which levy a property tax,) in that the levy for county general fund purposes can be increased by no more than five percent in any one year -- increases in excess of this amount must be approved by the State Tax Commission.

Limitation Ineffective. It was the consensus of those who testified before the Committee that county mill levy limitations no longer serve the purpose for which they were designed and are therefore inappropriate. Since 1951, most Colorado counties have experienced demands for new and increased services of the type normally provided at the county level, but they have been unable to respond adequately because of the mill levy limitation. In other instances some counties have avoided responsibility for added services, using the state-imposed mill levy limitation as an excuse. In many cases county governments have resorted to use of the contingency fund levy for needed revenue. The contingency fund levy has been used to raise as much as two and one-half times the amount raised from the general fund levy. In short, the Committee finds that the mill levy limitation is ineffective.

The Committee noted that even with court costs removed from county responsibility, most of the counties which are now having difficulty with general fund mill levy limits would continue to face the same difficulty (Appendix B, Table XIII.

Recommendation. The Committee recommends to the legislature that the mill levy limitation C.R.S. 36-3-1 1963 be repealed, and that county officials be free to set mill levies in response to the needs with which they are confronted. As noted above, counties would continue to be limited to a five percent annual increase in property tax levies for county general fund purposes.

Improvement of Property Tax Assessment Methods

Tax Assessment Difficult. Several questions have arisen in the last decade concerning property taxes. In its efforts to make the tax as equitable as possible, the legislature has sought to require uniform assessment of property in the state. In addition, it has made several attempts to relate property taxation to the ability of the property owner to pay the tax. The legislature has realized that there are several different kinds of property, each with a different productive capacity. As a result of laws stressing uniformity and equity, the administration of property tax assessment has become rather difficult. It was this difficulty which the Committee sought to alleviate.

Problems. The Committee received testimony from several sources, and several problems relative to the administration of the property tax were presented. One of the major problems is that of enforcing a uniform rate of assessment. County assessors have been placed in a delicate position due to the fact that they must determine, through an estimate or appraisal of the value of property, the amount of tax their constituents must pay. Thus, it becomes politically dangerous for a county assessor to show too much initiative in meeting the state requirement to assess property at 30 percent of value if in the past it was assessed at a lower value. In addition, assessors have difficulty making assessments because of the complexity of the law and a general shortage of adequately-trained staff. Also, the process of appeal which is available to property owners is quite lengthy and cumbersome. At the state level, agencies which have responsibility for enforcement of the law, with respect to assessment procedures and valuation levies, do not appear to be properly staffed.

Public Policy - Factors. It was suggested in testimony before the Committee that administration of the property tax should be designed to implement public policy decisions made by the legislature, for example -- to encourage development of certain kinds of real estate. With respect to equity in taxation, it was suggested before the Committee that various types of property have different tax potential and that assessment should be made considering such factors as the age of improvements, the income realized from the property, and the trends of property values in the immediate area. It was noted that a recommendation that the state use a statewide mill levy to help finance state capital construction needs would provide added incentive and would give it a concomitant stake in enforcement of uniform assessment procedures.

Recommendations. The Committee recommends the creation of a Division of Property Taxation within the Department of Local Affairs, such division to be headed by a single administrator. The Property Tax Administrator should assume the current duties of the Tax Commission.

The Committee recommends that the present Tax Commission be converted into a quasi-judicial body having power to promulgate rules and regulations for the enforcement and administration of property tax laws. This quasi-judicial body should also serve as an appellant body for appeals from county boards of equalization and from complaints against or on behalf of the Property Tax Administrator.

The Committee also recommends that sufficient power to supervise assessment procedures in Colorado should be vested in the Property Tax Administrator.

Further Study Recommended. The Committee recommendations contained in this part of the report are aimed directly at assisting local governments in meeting the fiscal demands with which they are faced. However, the Committee recognizes that there are other problems concerning local government which are yet to be dealt with. Local government items specifically recommended by the Committee for further study are discussed in the concluding section of this report.

IV State General Fund

The Committee has made a number of recommendations which will necessitate raising additional revenue for the general fund, out of which the additional obligations must be paid. It is estimated that the additional obligations to the general fund as recommended by the Committee will total $81,150,000. In arriving at the revenue recommendations, the Committee has largely assumed that the current revenue receipts to the general fund will be adequate to fund necessary increases in all other programs.

Capital Construction. In addition to concentrating attention on the necessary additional revenues to the general fund for financing the Committee's recommendations, considerable time was spent in analyzing the capital construction needs of the state.

The Commission on Higher Education presented a well documented report outlining capital construction needs for higher education during the next 10 years at an estimated cost to the state of $283 million. Two Legislative Council committees working during this interim have recommended substantial expenditures for capital construction.

The Committee on Game, Fish and Parks has recommended a $12 million park acquisition and development program; the Committee on Legislative Procedures has recommended adoption of a Capitol Complex Plan and the estimate is that approximately $58 million will be required to acquire sites and construct necessary buildings.

The Department of Institutions has adopted a Master Plan for Correctional Institutions which will cost $32 million. The Master Plan for Mental Institutions and Mental Health Centers has not been completed.

These estimates, and the Committee is well aware that appropriations are generally lower than estimates, total approximately $385 million. Based on the assumption that the Committee's recommendations for additional general revenue funds would be adopted, and estimating an annual growth factor of eight percent in total general fund revenues, the five percent of general revenues allocated to capital construction will provide about $293 million in the next ten years.

The Committee does not believe this procedure will provide sufficient funds for capital construction; thus it is recommended that the five percent automatic transfer of general fund revenues to the capital construction fund be increased to six percent. This will provide approximately $351 million, based on the same assumptions outlined above over the next ten years.

Additional Revenues for General Fund. In order to finance the additional and expanded proposed programs, the Committee recommends the following increases in state taxes:

Extend the three percent sales tax to include all types of services (except medical and dental care), such action to be patterned after Colorado's 1937 "Public Revenue Service Tax Act," as amended, which was repealed in 1945 (see Appendix A, Table I, explanatory statement, pages 3 and 4). This act extended Colorado's sales tax to include, except for medical, dental and allied services, nearly every type and kind of service.

The Committee believes that any tax on services should include at least the following major groups of services: business services -- advertising, credit bureaus, equipment rental, etc., amusements and recreation, lodging - transient or permanent, personal services -- including the professions (except for medical and dental care), and all segments of the repair industry -- automobile, appliance, upholstery, watch and jewelry, etc. This listing, with the exception of professional services, is essentially a categorization of the list of Selected Services used by the U. S. Department of Commerce 1/ for collecting business income and wage data; professional services were added by the Committee.

Increase the Excise tax rates on liquor, wine and beer to the median rate of the 33 states that do not have any monopoly on any type of alcoholic beverage. This would mean raising the tax per gallon as follows: liquor, from $1.80 to $2.00; light wine, from 20 cents to 33 cents; fortified wine, from 30 cents to 51 cents; and beer, from six to eight cents. It is estimated that this increase would raise an additional $1.9 million.

Increase the corporate income tax rate from five percent to seven and one-half percent; it is estimated that this would produce $14.8 million additional revenue.

Restore individual income tax rates to their pre-1963 level. This amounts to an increase of one-half percent on all taxable incomes up to $9,000. The two highest brackets ($9,000 to $10,000 and over $10,000 -- 7.5% and 8% rates) are unchanged by the proposal. It is estimated this will raise $10.5 million in additional revenue.

1/ Selected Services (Colorado) 1963 Census of Business, Bureau of Census, U. S. Department of Commerce.

Disallow federal income taxes paid by individuals as a deduction on their state income tax returns. This places individuals on the same basis as corporations -- neither being able to claim federal taxes paid as a deduction. It has an added advantage in that a portion of the increase, something between 20 percent and 25 percent, is in effect paid by the federal government. (See Appendix A, Table X, for specific illustrations.) By having a larger amount of state income tax paid to claim as a deduction on the federal return, the Colorado citizen, in effect, pays more to the state and less to the federal government than he would otherwise do. It is estimated this change would produce $36.1 million additional revenue.

In summary, the Committee recommends the following programs of increased state spending:

(1)	Revise School Foundation Act	$54.97 million
(2)	Adopt an Educational Program for the Disadvantaged	8.22 million
(3)	Fully Fund State's Share of Special Education Program	4.00 million
(4)	Allocation for Vocational Education Conditional on Adequate Approved Program Development	1.00 million
(5)	Transfer funding of courts from counties to state	8.20 million
(6)	Since the Committee has recommended changing the rate of transfer (from the General Fund) to capital construction to six percent, an additional amount must be shown as a proposed expenditure equal to six percent of the indicated increase in the General Fund	4.76 million*
	Total of proposed increases from General Fund Programs	$81.15 million

*The increase (from 5 percent to 6 percent) in the transfer to the Construction Fund, as applied to the anticipated General Fund total before the indicated increases in it, is not provided for in this proposal. It is assumed that growth in the General Fund will be sufficient for this purpose.

The Committee recommends that these increased costs be financed by increasing the following taxes:

(1)	Extend sales tax to services excluding medical and dental care	$16.0 million
(2)	Increase liquor and beer taxes to the median of the 33 states without any liquor monopoly	1.9 million
(3)	Restore individual income tax rates to pre-1963 levels	10.5 million
(4)	Disallow deduction of federal income taxes paid for individuals	36.1 million
(5)	Increase corporate income tax rate from five percent to seven and one-half percent	14.8 million
	Total of proposed general fund revenue increases	$79.3 million

In addition, the Committee has recommended a $3.50 increase in the vehicle registration fee which will yield an estimated $4.75 million in revenue for cities and counties. The proposed one-cent increase in the gasoline and special fuels tax will yield an estimated $9.7 million total -- $6.3 million for use on state highways and the remainder for cities and counties.

The sum total of the Committee's new revenue recommendations is $93.75 million.

Conclusion. The Committee recognizes this represents a sizeable increase in state taxes. However, the Committee wishes to call attention to the fact that practically every person or organization heard from insisted that property taxes must be at least leveled off, and that a reduction in the present level of property taxes would be desirable.

There is built into these recommendations potential property tax relief approximating $60.3 million. Many people have suggested that the property tax relief should be guaranteed, not just exist as a potential. The Committee believes that discretion should be left with local government, and that if the local taxpayers want property tax relief local officials will respond. However, it appears to the Committee that many citizens, who are the taxpayers, want improved governmental services at the same time they ask for lower taxes.

Suggested Effective Date. The Committee recommends the following dates for the beginning of each of the proposed programs and revenue measures:

The School Foundation Act and the companion educational programs should be made effective January 1, 1970, in order to coincide with a local school district's fiscal year and to place state funding for public education on the basis of current school years. The appropriation for vocational education should be made effective July 1, 1969, with payment subject to the Governor's approval of a satisfactory completed plan for vocational education.

The state assumption of the cost of courts, the removal of the county General Fund mill levy limit, and the proposed increase in automobile registration fees (property taxes and registration fees are collected on a calendar year basis) should, to make them coincide with local tax collections, be made effective January 1, 1970.

The increases in income taxes -- both individual and corporate, the extension of sales taxes to services, and the increases in alcoholic beverage and gasoline taxes should be made effective on July 1, 1969. This will allow the state, which is the principal beneficiary of these measures, to collect revenue in advance of some of the major commitments made in the proposals.

V Further Study Proposals

While hearing testimony on a wide range of subjects covering revenue and expenditure trends in all levels of Colorado government, and schools as well, the Committee has directed its attention primarily at the critical matters most in need of early consideration by the General Assembly. It is these items which have been discussed at length during Committee meetings, and within the body of this report.

The "Fiscal Package" presented in this report thus represents the recommendations of the Committee on what it considers to be "top priority" issues among the many items with which the Committee concerned itself during the course of hearing testimony, isolating and analyzing problems, and directing staff research on subjects of particular impact and interest.

Early in its meetings, the Committee realized it would be necessary to isolate and discuss the most critical problems, and develop recommendations for consideration by the Forty-seventh General Assembly, while recommending other matters for further study within the period following the session. Some of these matters (examples are: highway financing, the highway users tax fund, and vocational education) were discussed at length during the course of Committee meetings, with some findings reported herein. However, in many cases the Committee was of the opinion that because of the breadth and depth of problems involved, further study appeared to be necessary in order to fully consider their far-reaching ramifications.

In many cases, the satisfactory and equitable resolution of problems brought before the Committee would involve basic changes within various governmental systems or structures. For example, the Committee found that many changes brought about in the school foundation program since 1957 have apparently been the result of "tinkering" with the system as it was originally set up, and thus the Committee felt it necessary to give considerable time and attention to understanding all aspects of this basic and important issue, such that an alternative program could be recommended which is based upon sound and thorough analysis.

However, it was not possible for the Committee to give the same amount of consideration, analysis, and attention to all matters which were brought before it, or came up in Committee discussion. Thus, the following enumeration of problems represents what the Committee feels is "unfinished business" in need of further study in the near future, to better enable the General Assembly to deal with the problems and direct suitable legislation in the direction of their solution.

Need for Future Legislative Study

The Committee decided that the areas needing future legislative study could be laid out under four categories -- problems primarily of a fiscal nature which should perhaps, be assigned to the Fiscal Policy Committee in case it is extended for another year; problems concerning local governments; problems relating to public education; and problems dealing with the administration and organization of highways and with highway financing.

Fiscal Policy Questions

Committee members concluded that the following are among the subjects, in the area of fiscal policy, which should be given further study:

(1) Retention or elimination of the Old Age Pension Stabilization fund and the Old Age Pension Medical Care Trust Fund, the fact being that preliminary testimony before the Committee had indicated that these funds may be outdated in view of the new federal medical care and welfare programs;

(2) property tax relief for the elderly;

(3) analysis of the actual distribution of the tax burden by income groups; (the comparative tax tables presented in the Appendix of this report are useful, but the Committee is of the opinion that for most equitable modification of the state's revenue-producing system, fairly complete data is necessary which illustrates how the tax burden actually falls on various income groups in Colorado);

(4) why Colorado's reported corporate tax receipts are not increasing at the national rate;

(5) re-allocation of public utility valuations with an eye toward equitable distribution of the tax base;

(6) possible reduced assessment rates for agricultural properties;

(7) municipal debt limitations, since the debt limitation of three percent on assessed valuation effectively becomes one percent when valuations are pegged at 30 percent;

(8) granting cities and counties the privilege of levying a use tax -- a fiscally-sound and necessary complement to the sales tax;

(9) state assistance to municipalities for construction of improvements required by state laws or regulations. (The Committee is of the opinion that there is little equity in the state

requiring certain improvements within municipalities and yet making their accomplishment difficult through such things as debt limitations, etc., further recognizing that one of the major reasons that federal legislation of benefit to cities has grown so much in recent years is that states have, in many cases, not adequately dealt with the problem of municipalities, though the municipalities are "children of the state," as far as the state constitution is concerned);

(10) possibility of changing property tax assessments to conform to the state's fiscal year; and

(11) reconsideration of the property assessment system that allows railroad assessments to be based mainly on the total amount of mainline trackage rather than on the total amount of trackage.

Extension of Fiscal Policy Committee. It is recommended that the Fiscal Policy Committee be extended for another biennium and that the above items be considered as a partial list of items for the Committee's consideration; that the Committee membership be continued as it is presently constituted; that the legislative members remain the same, and that lay members be asked to continue to serve on it; that retention of the present membership would prevent loss of time resulting from the necessity of briefing new members on matters considered up to this point.

Education

A number of educational problems, regarded by Committee members as being outside the scope of the Committee's assignment or its ability to resolve in the limited amount of time available, were called to the Committee's attention in the course of its deliberations. These problems generally concern ways and means of enhancing efficiency, economy, and proper organization in the administration of the state's public school system. Possible topics for further study include the following: Reorganization of Colorado's school districts; vocational education (further consideration of the many items mentioned in this regard in the body of this report); state assistance for local school district bonded indebtedness; length of school year -- increase in number of days in the school year and feasibility of a 12-month school year; teacher tenure; school district accreditation; student fees; teacher turnover -- length of service; percentage of male and female teachers; differentiated salary schedules; expanded use of school facilities through state assistance for summer schools; use of part-time and/or volunteer personnel; teacher-pupil ratios; and other school problems that may be brought to the Committee's attention.

Local Government

Examples of the subjects brought to the Committee's attention concerning local government -- city, county, and special districts -- which the Committee believes may need further study include: reduction in the number of governmental units, counties and special districts particularly; restricting municipal incorporations to entities of logical size, population, and taxable value; revision of annexation laws; state assistance for municipal water, sewage, solid waste facilities, air pollution enforcement programs, and other programs and facilities required by the state; police and fire pension funds; and municipal debt limitations.

Highways

In a discussion of highways it was pointed out that the Committee had agreed to recommend adding an additional $0.01 per gallon to the gasoline tax for a one-year period conditional on a study of all facets of highway funding. Generally, the Committee agreed that the study of highway financing matters to be recommended should include examination of the formula for distribution of Highway User Tax Fund dollars, with emphasis on the question as to whether primitive road mileage should be included in it; county highway organization; and municipal-county sharing of the County Road and Bridge Fund.

Committee Recommendations

By formal action, it was agreed to recommend that Committees be established to make studies, generally of the kind described above but not limited to the topics listed, of problems pertaining to education, local government, and highways, in addition to the recommended continuation of the Fiscal Policy Committee.

APPENDIX A

APPENDIX A

The first 11 tables present tabular comparisons of specific tax rates in effect throughout the United States. Generally, the tables include representative data on all states that do levy the particular type of tax shown. In some cases, taxes on alcoholic beverages are examples -- monopoly sales states contrasted with license system states -- it is not possible to list absolutely accurate comparisons. In these cases, representative tax rate estimates may be included in the total rates listed but they are not used for comparative purposes. Nevertheless, with particular attention to any qualifying footnotes included with each table, these evaluations are believed to be rather accurate representations of each states 1968 rate of taxation.

Table I
General Sales Taxes

All but six of the fifty states and the District of Columbia have adopted sales taxes either on the state or local level or both. Of the six states that do not have relatively broad based retail sales taxes, two have established a tax on gross receipts of sales and one taxes transient lodging and meals.

Further analysis of the sales tax tabulation reveals that the median rate of state taxation is three percent nationally. If, however, local sales taxes currently being levied in the states are included, the median is raised to three and one-half percent. Colorado's existing three percent state-wide levy equals the national median but the five percent maximum resulting from the addition of a two percent local levy, in a few localities of the state, place these localities 1.5 percent above the national median for combined state and local levies.

Sales Tax on Services

Most states apply their sales tax to a few services. For example, Colorado's state-wide sales tax applies to the sale of transient lodging and intrastate sales of gas, telephone, electric and telephone services. In addition, however, a number of states appear to extend their sales tax to commonly include admissions to places of amusements, athletic events, transient lodging, meals and cover charges, rentals of tangible personal property, and repair and maintenance of tangible personal property. In most instances, however, except for lodging, amusements, and athletic events, taxes on services are restricted to those directly connected with the sale, distribution, repair or maintenance, etc., of tangible personal property.

For example, Wisconsin specifically includes the following services: rooms as lodging of transients -- less than 30 days; admissions to places of amusements, athletic events, and the furnishing, for a due or fee, access to clubs; sales of intrastate telephone service and toll charges; laundry, dry cleaning, pressing and dyeing except where performed by the customer through the use of self-service coin-operated machines; photographic services, except commercial advertising photography; and, repair, service or maintenance of all items of taxable tangible personal property -- 60-931, Commerce Clearing House Reports, (C.C.H.) State Tax Guide, 1968.

Wyoming, a neighboring state of Colorado, taxes the following: admissions to places of amusement, entertainment or recreation; dry cleaning, dyeing, laundering, machine shops, car washing, exterminators, garages and service stations, linen suppliers, photography, tire recapping, welding, repairing and altering tangible personal property and certain contract geophysical exploration operations; gas, electricity, and heat to consumers by utilities whether privately or municipally owned; intrastate transportation of persons; living quarters in hotels, motels, tourist courts, trailer camps and similar establishments; meals served at places regularly catering to the public; motor vehicles and trailers; sales of fermented, spirituous and malt liquors; tangible personal property; and telephone and telegraph services. 60-951, C.C.H., State Tax Guide, 1968.

In all, roughly 17 states appear to have adopted sales taxes on a fairly substantial number of services. However, in most, if not all cases, the majority of the so-called professional services are not included. In reference to the inclusion of professional services, an apparent exception may be the state of Washington whose definition of sale at retail specifically includes the sale of personal, business, or professional services, including interests, rents, fees, and admissions received by persons in the following business activities: amusement and recreation; abstract, title and escrow; credit business; and, automobile parking and storage. West Virginia specifically exempts professional or personal services and those furnished by corporations subject to the Public Service Commission.

Iowa may have the most extensive sales tax on services. For example, Section 25 of Chapter 348, Iowa Acts, Regular Session, 1967, states:

"SECTION 25. Section four hundred twenty-two point forty-three (422.43), Code of Iowa, is amended by adding thereto the following: 'The following enumerated services shall be subject to the tax herein imposed on gross taxable services: alteration and garment repair; armored car; automobile repair, battery, tire and allied; investment counseling (excluding investment services of trust departments); bank service charges; barber and beauty; boat repair; car wash and wax; carpentry, roof, shingle, and glass repair; dance schools and dance studios; dry cleaning, pressing, dyeing, and laundering; electrical repair and installation; engraving, photography, and retouching; equipment rental except that which was contracted for prior to June 15, 1967, but in no case beyond June 15, 1969; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, upholstery repair and cleaning; fur storage and repair, golf and country clubs and all commercial recreation; house and building moving; household appliance, television, and radio repair; jewelry and watch repair; machine operator; machine repair of all kinds; meat, fish and fowl processing; motor repair; motorcycle, scooter, and bicycle repair; newspaper, directories, shopper's guides and newspapers whether or not circulated free or without charge to the public, magazine, radio, movie, and television advertising, to include such advertisement and service rendered, furnished, or performed by the state of Iowa, its boards and commissions or any installation thereof; outdoor and point-of-purchase performance advertising; oilers and lubricators; office and business machine repair; painting, papering; and interior decorating; parking lots; pipe fitting and plumbing; wood preparation; private employment agencies; printing and binding; promotion and direct mail; sewing and stitching; sign painting; shoe repair and shoeshine; storage warehouse and storage locker; telephone answering service; test laboratories; termite, bug, roach, and pest eradicators; tin and sheet metal repairs; turkish baths, massage, and reducing salons; vulcanizing, recapping, and retreading; warehouses; weighing; welding; well drilling; wrapping, packaging, and packaging of merchandise; wrecking service, wrecker and towing; buildings and structures erected for the improvement of realty."

Colorado, at one time, had a very extensive service tax. The "Public Revenue Service Tax Act" was initially passed in 1937 for a two-year period and subsequently re-enacted for two-year periods extending to 1945. In 1945, by a wide margin in both houses, the act was repealed.

Briefly, the act covered such services as those rendered by construction and repair businesses; shops, plants, parlors,and laboratories; hotels, apartments, cottages, and camps; and technical, professional and scientific services. Generally, medical professions, hospital services and burial services were excluded.

There appears to be little available information on the reasons for the appeal of the Act. While the facts are not completely clear, one source1/ seems to indicate that while some administrative problems were encountered a more important consideration was that of the constantly increasing opposition from pro-

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1/ Report of the Governor's Tax Study Group, Financing Government in Colorado, 1959, p. 185.

fessional groups. Futthermore, a brief examination of the January and February issues of the Denver Post for 1945 did not reveal any clear arguments for or against the repeal of the service tax. The "tone" of the newspaper articles during the 1945 session did indicate that there was apparently a generally favorable agreement within the community, as evidenced by what appears to be generally bi-partisan support, for repeal. However, it is of interest in this connection that in 1945 the General Assembly abolished the use of tax tokens and adopted a two-percent (2%) tax, with a bracket system, on retail sales and services. (Among the services included were intrastate telephone and telegraph services, gas and electric services, and meals and cover charges.)

Appendix A

Table I

GENERAL SALES TAX

(Rate on Tangible Personal Property at Retail)

State	State Levy	Highest Existing Local Levy	Highest Total Levy in the State
Alabama	4%	2%	6%
Pennsylvania	6	a/	6
California	3.5 f/	2	5.5
COLORADO	3	2	5
Illinois	4.25	0.75d/	5
Kentucky	5	a/	5
Mississippi	5 c/	--	5
New York	2	3	5
Rhode Island	5	--	5
Maine	4.5	--	4.5
Tennessee	3	1.5	4.5
Washington	4.5	a/	4.5
Arizona	3	a/	3
Florida	4	b/	4
Hawaii	4 c/	--	4
Louisiana	2	2	4
Michigan	4	--	4
New Mexico	3	1	4
North Carolina	3	1	4
Ohio	4 g/	--	4
Texas	3	1	4
Virginia	3	1	4
Connecticut	3.5	--	3.5
Utah	3	0.50 a/	3.5
Alaska	a/	3	3
Arkansas	3	--	3
Georgia	3	--	3
Idaho	3	--	3
Iowa	3	--	3
Kansas	3	--	3
Maryland	3	--	3
Massachusetts	3	--	3
Minnesota	3	--	3
Missouri	3	--	3

Table I
(Continued)

State	State Levy	Highest Existing Local Levy	Highest Total Levy in the State
New Jersey	3%	a/	3%
North Dakota	3	--	3
Oklahoma	2	1%	3
South Carolina	3	--	3
South Dakota	3	--	3
West Virginia	3	--	3
Wisconsin	3	--	3
Wyoming	3	--	3
Nebraska	2.5 e/	--	2.5
Indiana	2	--	2
Nevada	2	--	2
Delaware	--	--	--
District of Columbia	a/	--	--
Montana	--	--	--
New Hampshire	--	--	--
Oregon	--	a/	--
Vermont	h/	--	--
National Average	3.3%		3.7%
National Median	3.0%		3.5%
Colorado	3.0%		5.0%

a) One State, Alaska, and the District of Columbia levy what appears to be essentially a tax upon the gross receipts from the sale of tangible personal property. Other states (Arizona, Kentucky and New Jersey are examples) allow some cities to levy a similar type of tax on various businesses.

Table I

(Footnotes - Continued)

b) Miami Beach levies a 2% tax on the occupancies of rooms in hotels, motels, rooming houses and aprtments as well as on sales of foods and beverages sold for consumption on the premises.

c) Hawaii and Mississippi impose multiple stage sales taxes. Hawaii's rates are from 1/2 of 1 percent to 4% (The latter rate applying to general sales of tangible personal property) and Mississippi's rate varies from 1/8 of 1 percent to 5 percent (the latter rate again applies to general retail sales).

d) Illinois allows cities and unincorporated portions of counties to levy an additional service occupation tax on the cost price to serviceman of property transferred in the sale of a service at the rates of 1/2 of 1% to 3/4 of 1%.

e) The rate reduces to 2% effective January 1, 1969.

f) California's statewide levy is scheduled to drop from 4% to 3.5% effective October 1, 1968. In 1968 the California legislature authorized the City of Los Angeles to levy an additional 1% sales tax over the 3.5% state and 1% local levy for a total of 5.5% (as of October 1, 1968). Thus, with the exception of Los Angeles, the effective State and Municipal total is apparently 4.5%

g) The tax is based upon the sale price of retail sales -- the 4% rate listed in the tabulation approximates the percentage value of the scale.

h) A tax of 4% is imposed on the rental of rooms and on charges for meals.

Table II

CIGARETTE TAXES

State	Cents per Pack*
New Jersey	16¢
New York	16
Florida	15
Alabama	14
Oklahoma	13
Pennsylvania	13
New Mexico	12
Texas	11
Washington	11
Arizona	10
California	10
Iowa	10
Maine	10
Massachusetts	10
Vermont	10
Wisconsin	10
COLORADO	9
Illinois	9
Mississippi	9
Missouri	9
Alaska	8
Arkansas	8
Connecticut	8
Georgia	8
Hawaii	8
Kansas	8
Louisiana	8
Minnesota	8
Montana	8
Nebraska	8
North Dakota	8
South Dakota	8
Tennessee	8
Utah	8
Wyoming	8

Table II

(Continued)

State	Cents per Pack
Delaware	7¢
Idaho	7
Michigan	7
Nevada	7
New Hampshire	7
Ohio	7
West Virginia	7
Virginia	6.5
Indiana	6
Maryland	6
South Carolina	5
Oregon	4
District of Columbia	3
Rhode Island	3
Kentucky	2.5
North Carolina	--
National Average	8.6¢
National Median	8
Colorado	5

*Includes state and highest known local levy.

Table III

ALCOHOLIC BEVERAGES*

(Rate Per Gallon in Dollars)

Spirituous Liquors (1)

State	Rate
Florida	$7.50
Hawaii	5.00
Tennessee	4.05
Alaska	4.00
Georgia	3.75
South Dakota	3.75
Massachusetts	2.95
South Carolina	2.86
Arkansas	2.50
Minnesota	2.50
Mississippi	2.50
North Dakota	2.50
Oklahoma	2.40
New York	2.25
Wisconsin	2.25
Indiana	2.08
Arizona	2.00
California	2.00
Connecticut	2.00
Rhode Island	2.00
COLORADO	1.80
New Jersey	1.80
District of Columbia	1.75
Louisiana	1.68
Texas	1.68
Nebraska	1.60
Kansas	1.56
Illinois	1.52

Light Wine (2)

State	Rate
South Carolina	$1.35
Florida	1.15
Tennessee	1.15
Georgia	1.00
Hawaii	1.00
Delaware	0.80
Massachusetts	0.80
Arkansas	0.75
South Dakota	0.75
Alaska	0.60
Kentucky	0.50
North Dakota	0.50
Mississippi	0.43
Arizona	0.42
Indiana	0.40
New Mexico	0.40
Oklahoma	0.36
Nevada	0.30
Illinois	0.23
Kansas	0.21
COLORADO	0.20
Connecticut	0.20
Maryland	0.20
Minnesota	0.20
Nebraska	0.20
Rhode Island	0.20
Wisconsin	0.17
District of Columbia	0.15
Missouri	0.15

Fortified Wine (3)

State	Rate
Arizona	$2.00
Georgia	2.00
Florida	1.60
Louisiana	1.58
Hawaii	1.40
South Carolina	1.35
South Dakota	1.20
Tennessee	1.15
Delaware	0.80
Massachusetts	0.80
Arkansas	0.75
Alaska	0.60
Illinois	0.60
Minnesota	0.60
North Dakota	0.60
Nebraska	0.55
Kansas	0.52
Connecticut	0.50
Kentucky	0.50
Nevada	0.50
Oklahoma	0.50
Indiana	0.40
New Mexico	0.40
Mississippi	0.35
Wisconsin	0.34
District of Columbia	0.33
COLORADO	0.30

Malt Beverages (4)

State	Rate
Georgia	$0.60
South Carolina	0.46
Mississippi	0.43
Florida	0.32
Louisiana	0.32
Oklahoma	0.32
Tennessee	0.27
South Dakota	0.26
Alaska	0.25
Arkansas	0.20
Hawaii	0.20
North Dakota	0.16
Texas	0.16
Kansas	0.12
Minnesota	0.10
Indiana	0.09
Arizona	0.08
Kentucky	0.08
Massachusetts	0.08
Nebraska	0.08
New Mexico	0.08
Connecticut	0.07
District of Columbia	0.06
COLORADO	0.06
Delaware	0.06
Illinois	0.06
Nevada	0.06
Rhode Island	0.05

Table III
(Continued)

Spirituous Liquors (1) State	Rate	Light Wine (2) State	Rate	Fortified Wine (3) State	Rate	Malt Beverages (4) State	Rate	Total Cols (1) - (4)
Maryland	$1.50	Texas	$0.13	Texas	$0.26	California	$0.04	
New Mexico	1.50					New York	0.04	
		Louisiana	0.11	Maryland	0.20			
Nevada	1.40			Rhode Island	0.20	Maryland	0.03	
		New Jersey	0.10			Missouri	0.03	
Kentucky	1.34	New York	0.10	Missouri	0.15	New Jersey	0.03	
						Wisconsin	0.03	
Missouri	1.20	California	0.01	New Jersey	0.10			
				New York	0.10			
Delaware	1.15							
				California	0.02			
National Average	2.42		0.45		0.68		0.15	
National median	2.00		0.33		0.51		0.08	
Colorado	1.80		0.20		0.30		0.06	
Colorado Revenue:								
Actual 1967	6,579,726		203,937		301,175		1,911,127	$8,995,965
Projected 1970	7,398,000		230,000		331,000		2,140,000	10,099,000
1970 at National Median rates	8,212,000		379,000		563,000		2,846,000	12,000,000
Increase over current rates 1970	814,000		149,000		232,000		706,000	1,901,000

*This Table lists only the 33 states and the District of Columbia which use a license system for distribution of distilled spirits. In the 17 remaining states, 16 have a state monopoly on alcoholic sales and in one, North Carolina, the sale is by city and county operated stores under state supervision. It appears that many of these 17 states do not regulate beer (malt beverages) and wine by monopoly sales. Nevertheless, for reasons of uniform comparison and ranking these are also excluded from the tabulation.

Table IV

GASOLINE

State	Cents Per Gallon*
Hawaii	11¢
Alabama	10
Mississippi	9
Washington	9
Alaska	8
Rhode Island	8
Vermont	8
Arkansas	7.5
Nebraska	7.5
Arizona	7
California	7
Connecticut	7
Delaware	7
District of Columbia	7
Florida	7
Idaho	7
Iowa	7
Kentucky	7
Louisiana	7
Maine	7
Maryland	7
Michigan	7
Minnesota	7
Nevada	7
New Hampshire	7
New Jersey	7
New Mexico	7
New York	7
North Carolina	7
Ohio	7
Oregon	7
Pennsylvania	7
South Carolina	7
Tennessee	7
Virginia	7
West Virginia	7
Wisconsin	7
Wyoming	7

Table IV

(Continued)

State	Cents Per Gallon*
Oklahoma	6.58¢
Georgia	6.5
Massachusetts	6.5
Montana	6.5
COLORADO	6
Illinois	6
Indiana	6
North Dakota	6
South Dakota	6
Utah	6
Kansas	5
Missouri	5
Texas	5
National Average	6.8¢
National Median	7.0¢
Colorado	6.0¢

*Refers to tax on motor fuel (gasoline) only and does not include any special rates for special categories and/or different classes of fuels. That is, most states tax diesel fuel at the same rate as gasoline, and in all but a few states liquified petroleum is also taxed at the same rate as gasoline. Nevertheless, some states do place various classes of fuels in special tax brackets and no allowance is made in the table for these instances.

Table V

MOTOR VEHICLE REGISTRATION

State	Fees* (in dollars)
Wyoming	$ 52.50
Missouri	37.50
New York	36.50
Alaska	30.00
West Virginia	30.00
Arkansas	26.00
New Hampshire	25.00
Illinois	24.00
Texas	22.00
Kansas	20.00
Mississippi	20.00
Rhode Island	20.00
Tennessee	17.75
North Carolina	16.00
Georgia	15.00
Maine	15.00
Virginia	15.00
Alabama	13.00
Indiana	12.00
Kentucky	11.50
California	11.00
Connecticut	10.00
Montana	10.00
COLORADO	9.35d/
Nebraska	8.00
Washington	8.00

Table V

(Continued)

State	Fees* (in dollars)
Arizona	6.25
Massachusetts	6.00 b/
South Carolina	6.00
Nevada	5.50
Utah	5.00
Louisiana	3.00
District of Columbia	32.00 c/
Florida	37.97 c/
Hawaii	a/ c/
Idaho	17.50 c/
Iowa	53.00 c/
Maryland	30.00 c/
Michigan	20.25 b/ c/
Minnesota	58.50 c/
New Jersey	30.00 c/
New Mexico	46.50 c/
North Dakota	66.00 c/
Ohio	10.00 c/
Oklahoma	56.25 c/
Oregon	10.00 c/
Pennsylvania	10.00 b/ c/
Delaware	20.00 c/
South Dakota	40.00 c/
Vermont	32.00 c/
Wisconsin	18.00 c/
National Average	$16.41
National Median	15.00
Colorado	9.35

*See footnotes on page 17

Table V

Footnotes

*Because of the various methods used to determine the motor vehicle registration fees in the 50 states -- some states levy a flat fee for all automobiles, others base registration fees on the dollar value of the vehicle (when a state uses dollar value as a means of calculating license fees it appears that the dealer's wholesale value is universally applied) still others may tax on weight, engine horsepower, or age, and many states may use a combination of one or more of these measures -- the Legislative Council staff has attempted to developla uniform comparison, approaching each state's maximum rate, of state automobile license fees. That is, the Council staff has used a mythical two year old (in its second year of use) automobile with a wholesale value of roughly $3,500 weighing over 4,500 pounds. Some states, Colorado's special $1.50 registration fee is an example, levy an additional state tax when the auto is registered. This fee is, where possible, included in the listed rates but because of the detail used in the Commerce Clearing House report from which these data were taken it is possible that such fees in some states may have been missed.

a) Autos are registered and taxed in each county.

b) The rates listed for both Massachusetts and Michigan are those that will be in effect for 1969. Pennsylvania places an additional fee of $2.00 for "Suburban Vehicles"?

c) Available information indicates that these states, unlike Colorado, do not impose any form of property tax, in addition to registration fees, on automobiles. The remaining states either allow automobiles to be included in local general property taxes or impose some form of special additional tax in lieu of property taxes. Special taxes, Colorado's Specific Ownership tax would be an example, are usually essentially ad valorem taxes imposed at a uniform state rate and are usually administered by the state and shared with local governments. The rankings in this Table, in order to compare Colorado with states imposing similar type of taxes, do not include the non-property tax States.

d) In Colorado, Passenger vehicles of 4,501 pounds are levied a base fee of $7.85 plus 60¢ per 100 pounds over 4,500 pounds. In addition, a special $1.50 registration fee is charged providing a total of $9.35. Specific ownership fees, in this instance equal to 3% of 50% of value, are not included.

Table VI

CORPORATE INCOME TAXES
(December, 1968)*

State	Federal Income Tax Deductible (1)	Federal Income Used As State Tax Base (2)	Allow Federal Accelerated Depreciation (3)	Allow Federal Bonus (20%) Depreciation (4)	Corporate Rates on Net Income (5)	Cities Over 150,000 Pop. Levying Corporate Income Taxes (6)
Alabama	yes	no	yes	no	5%	None
Alaska	no	yes	yes	yes	18% of total income tax payable at the federal rates in effect on December 31, 1963.	None
Arizona	yes	no	yes	no	1st $1,000 - 2% 2nd 1,000 - 3% 3rd 1,000 - 4% 4th 1,000 - 5% 5th 1,000 - 6% 6th 1,000 - 7% Over 6,000 - 8%	None
Arkansas	no	no	yes	yes	1st $3,000 - 1% 2nd 3,000 - 2% Next 5,000 - 3% Next 14,000 - 4% Over 25,000 - 5%	None
California	no	no	yes b/	yes b/	7% -- minimum $100	None
COLORADO	no	yes	yes	yes	5%	
Connecticut	no	yes	yes	yes	5¼% a/	None
Delaware	no	yes	yes	yes	5%	None
Georgia	no	no	yes	yes	5%	None
Hawaii	no	yes	yes	yes	First $25,000 - 5.85% Over 25,000 - 6.435% Capital gains - 3.08%	None
Idaho	no	yes	yes	yes	6% + additional $10	None
Indiana	no	yes	yes	yes	2%	None
Iowa	yes but limited	yes	yes	yes	First $25,000 - 4% 25,000-100,000 - 6% Over 100,000 - 8%	None
Kansas	yes	yes	yes	yes	4.5%	None

Table VI
(Continued)

State	Federal Income Tax Deductible	Federal Income Used As State Tax Base	Allow Federal Accelerated Depreciation	Allow Federal Bonus (20%) Depreciation	Corporate Rates on Net Income	Cities Over 150,000 Pop. Levying Corporate Income Taxes
Kentucky[d/]	yes but limited	yes	yes	yes	First $25,000 - 5% Over 25,000 - 7%	Louisville -- 1 3/4%
Louisiana	yes	[f/]	yes	yes	4% (exemption of $3,000 allowed)	None
Maryland	no	yes	yes	yes	7%	Apparently, Baltimore -- 1%
Massachusetts	no	yes	yes	yes	7.5% of net income + $7 per $1,000 of tangible property not taxed locally, or of net worth or $100 whichever is greater.[e/]	None
Michigan	no	yes	yes	yes	5.6%	Detroit -- 2% Flint -- 1% Grand Rapids -- 1%
Minnesota	yes	no	yes[b/]	yes[b/]	11.33% -- minimum $10	None
Mississippi	no	[f/]	yes	yes	First $5,000 - 3% Over 5,000 - 4%	None
Missouri	yes	no	yes	yes	2%	Kansas City -- 1/2 of 1% St. Louis -- 1% on earnings
Montana	no	yes	yes	yes	5.5% -- minimum $10	None
Nebraska	no	yes	yes	yes	20% of individual rate	None
New Jersey	no	yes	yes	yes	4 1/4% of allocated net income plus a mill levy on allocated net worth.	None
New Mexico	no	yes	yes	yes	3%	None
New York[c/]	no	yes	yes	yes	7%[a/]	New York City -- 5 1/2%[a/]
North Carolina	no	yes	yes	yes	6%	None
North Dakota	yes	yes	yes	yes	First $3,000 - 3% Next 5,000 - 4% Next 7,000 - 5% Over 15,000 - 6%	None

Table VI
(Continued)

State	Federal Income Tax Deductible (1)	Federal Income Used As State Tax Base (2)	Allow Federal Accelerated Depreciation (3)	Allow Federal Bonus (20%) Depreciation (4)	Corporate Rates on Net Income (5)	Cities Over 150,000 Pop. Levying Corporate Income Taxes (6)
Oklahoma	yes	f/	yes with exceptions	no	4%	None
Oregon	no	f/	yes	no	6% -- minimum $10	None
Pennsylvania	no	yes	yes	yes	7% (7.5% begining January 1, 1969)	None
Rhode Island	no	yes	yes	yes	7%a/	None
South Carolina	no	f/	yes	yes	5%	None
Tennessee	no	f/	yes	yes	5%	None
Utah	yes	no	yes	yes	6%a/ -- minimum $10	None
Vermont	no	yes	yes	yes	5% -- minimum $25	None
Virginia	no	no	yes	no	5%	None
West Virginia	no	yes	yes	yes	6%	None
Wisconsin	yes but limited	no	yesb/	yesb/	1st $1,000 - 2% 2nd 1,000 - 2.5% 3rd 1,000 - 3% 4th 1,000 - 4% 5th 1,000 - 5% 6th 1,000 - 6% Over 6,000 - 7%	None
Totals	12 yes	24 yes	40 yes	35 yes	Median rate for highest bracket - 5.5% Maximum rate for highest bracket - 17.5%	
	28 no	10 no	0 no	5 no	Numerical average rate for highest bracket - 5.86%	
	--	6 possible yesf/	--	--		
					Colorado proposed - 7.5%	

Table VI
(Continued)

* Sources: Commerce Clearing House Inc., *State Tax Review*, December 10, 1968; Commerce Clearing House, Inc., Topical Law Reports, *State Tax Guide*; Commerce Clearing House, Inc., *State Tax Handbook*, as of October 1, 1968; Advisory Commission on Intergovernmental Relations, *State and Local Taxes, Significant features, 1968*; and, Tax Foundation, Inc., *Facts and Figures on Government Finance*, 1967.

a/ Alternate methods of computation are used if the tax yield is greater.

b/ In California and Minnesota on qualifying assests after 1958; Wisconsin, on qualifying new property after 1964.

c/ Apparently, in New York State, corporations may pay as high as 12 1/2% if they are responsible for both the state (7%) rate and the New York City (5 1/2%) rate.

d/ State and local rates combined, in addition to New York -- see footnote c/ above -- may reach the following maximums: Kentucky, 8 3/4%; Maryland, 8%; Michigan, 7.6%; and, Missouri, 5%.

e/ Corporations engaged in interstate commerce, 4%.

f/ Federal tax base may be used by administrative practice, but not by statutory requirements. In Oklahoma, in the August primary, voters approved a constitutional amendment authorizing legislation to impose taxes by reference to federal taxes paid.

Table VII

1967 PERSONAL INCOME TAXES
(Ranked From Highest to Lowest by a Family of Four)*

State **	$20,000 Adj. Gross Income Family of 4	Family of 6	State	$10,000 Adj. Gross Income Family of 4	Family of 6	State	$6,000 Adj. Gross Income Family of 4	Family of 6	State	$3,000 Adj. Gross Income Family of 4	Family of 6
Wisconsin	$1,094.74	$1,074.74	Wisconsin	$302.60	$282.60	Wisconsin	$159.10	$139.10	Wisconsin	$39.70	$19.70
Minnesota	1,043.79	1,038.24	Minnesota	297.88	278.42	Minnesota	152.90	114.90	Alaska	20.40	10.00
Vermont	979.86	868.86	Vermont	291.96	217.57	Vermont	124.00	68.00	Oregon	13.00	0.00
Hawaii	962.72	855.27	Maryland	271.01	154.21	Oregon	112.00	65.00	Idaho	10.00	10.00
Maryland	936.47	833.09	Alaska	242.89	155.64	Alaska	106.00	61.20	Virginia	9.00	1.00
N. Dakota	894.26	774.16	Oregon	242.55	175.29	N. Carolina	96.00	72.00	Vermont	9.00	0.00
Delaware	883.56	787.56	Hawaii	232.95	152.74	Maryland	92.80	21.75	Montana	8.55	0.00
Oregon	877.34	791.72	N. Carolina	225.59	195.59	Montana	85.50	41.80	Kansas	6.37	0.00
California	849.38	830.78	Montana	182.45	133.27	Hawaii	85.00	22.00	Utah	5.93	0.00
N. Carolina	834.78	792.79	Utah	181.93	135.09	Utah	73.80	37.79	Minnesota	5.40	0.00
Alaska	809.01	516.45	Delaware	169.87	107.39	Virginia	69.00	58.00	Delaware	4.00	0.00
New York	793.10	671.60	New York	162.99	100.69	Kansas	55.00	35.40	W. Virginia	4.00	0.00
S. Carolina	756.80	591.70	Virginia	156.04	134.89	New York	55.00	20.00	N. Carolina	3.00	0.00
Idaho	747.79	637.79	Kentucky	151.60	121.70	Kentucky	53.75	13.75	Alabama	0.00	0.00
Montana	696.13	627.73	Idaho	148.96	83.58	Iowa	53.75	38.00	Arizona	0.00	0.00
Utah	674.49	545.14	Iowa	141.30	130.18	Delaware	51.00	22.00	California	0.00	0.00
Virginia	620.92	598.77	Indiana	118.00	82.00	Idaho	47.50	10.00	Georgia	0.00	0.00
Kentucky	604.71	576.63	S. Carolina	116.11	63.33	S. Carolina	46.00	12.00	Kentucky	0.00	0.00
COLORADO	568.82	455.22	COLORADO	105.74	40.62	New Mexico	38.25	20.55	Louisiana	0.00	0.00
Georgia	535.26	460.02	Nebraska	101.82	79.03	Indiana	38.00	2.00	Maryland	0.00	0.00
Iowa	523.42	517.23	Alabama	95.82	77.23	W. Virginia	37.00	22.00	Michigan	0.00	0.00
Alabama	409.16	396.29	Michigan	91.78	29.38	Missouri	27.00	17.50	Mississippi	0.00	0.00
Kansas	394.58	347.08	Kansas	90.11	65.83	N. Dakota	26.96	13.98	New Mexico	0.00	0.00
Michigan	352.93	290.53	N. Dakota	84.14	47.24	Alabama	26.62	15.11	Nebraska	0.00	0.00
Missouri	326.89	304.97	Georgia	78.08	44.22	COLORADO	26.06	0.00 **	New York	0.00	0.00
Indiana	318.00	282.00	New Mexico	76.17	61.60	Arizona	24.60	10.56	Missouri	0.00	0.00
Arizona	289.42	246.25	Missouri	67.57	52.64	Nebraska	17.00	0.00	S. Carolina	0.00	0.00
Mississippi	262.28	260.45	California	66.49	50.04	Georgia	14.00	0.00	N. Dakota	0.00	0.00
Nebraska	238.42	194.42	W. Virginia	65.86	49.46	California	0.00	0.00	Tax Credits provide refunds:		
W. Virginia	213.67	191.32	Arizona	48.12	31.96	Louisiana	0.00	0.00	Indiana	22.00	48.00
New Mexico	164.29	150.79	Louisiana	26.35	14.30	Michigan	0.00	0.00	COLORADO	28.00	42.00
Louisiana	89.36	83.72	Mississippi	22.82	22.22	Mississippi	0.00	0.00	Iowa	36.00	54.00
									Hawaii	43.00	90.00

New Hampshire - Tax on interest and dividends only.

	$20,000 Family of 4	Family of 6	$10,000 Family of 4	Family of 6	$6,000 Family of 4	Family of 6	$3,000 Family of 4	Family of 6
Colorado Proposed	852.58	707.25	177.57	88.97	53.00	0.00	0.00	0.00
New Ranking	8th		11th		16th			

Table VII
(Continued)

* Thirty-eight of the fifty states, including New Hampshire, which taxes income from interest and dividends only, tax personal incomes.

Briefly, Table VII shows approximate dollar amounts that taxpayers in four selected income brackets and two family sizes would pay in thirty-two of the thirty-eight states that tax incomes. In obtaining these data, a request was mailed to all thirty-eight personal income taxing states for copies of their 1967 tax forms, regulations and instructions. The thirty-two states reported in the table returned adequate materials.

The $20,000 and $10,000 income levels were calculated using itemized deductions, taken from two actual federal tax returns for 1967 and adjusted on the basis of federal allowable amounts -- state sales and motor fuel taxes particularly - to meet each state's allowable deductions. The $6,000 and $3,000 incomes were calculated using either the allowable standard deductions or, if available, a state's tax table.

While some danger of error exists in adjusting a single uniform tax return to meet the requirements of thirty-two different laws, it is believed that this table provides a substantially accurate comparison of individual income tax rates in the listed states.

** Food tax refund would accrue to the taxpayer.

Table VIII

SELECTED FEATURES OF INDIVIDUAL INCOME TAXES, BY STATE

State	Rates		Federal Tax Deductible	Personal Exemption					Allowable Tax Credits	Standard Deduction				Optional Tax Table	Use Federal Tax Base
	Net Income After Personal Exemption (1)	Rate (Percent) (2)	(3)	Single (4)	Married (Joint Return) (5)	Dependents (6)	Age (7)	Blindness (8)	(9)	Percent (10)	Single (11)	Married (Sep. Return) (12)	Married (Joint Return) (13)	(14)	(15)
Alabama	First $1,000	1.5	yes	$1,500	$3,000	$300	---	---	no	10*	$1,000	$1,000	$1,000	yes	no
	$1,001-3,000	3													
	3,001-5,000	4.5													
	over $5,000	5													
Alaska	16% of the total federal income tax that would be payable for the same taxable year at the federal rates in effect on December 31, 1963.		no	600	1,200	600	$600	$600	no	10	1,000	500	1,000	yes	yes
Arizona	First $1,000	2	yes	1,000	2,000	600	1,000	500	no	10*	500	500	1,000	yes	no
	$1,001-2,000	3													
	2,001-3,000	4													
	3,001-4,000	5													
	4,001-5,000	6													
	5,001-6,000	7													
	over $6,000	8													
Arkansas 1/	First $3,000	1	no	17.50 (1,750)	35 (3,250)	6 (333)	---	---	no	10	1,000	500	1,000	no	no
	$3,001-6,000	2													
	6,001-11,000	3													
	11,001-25,000	4													
	over $25,000	5													
California 1/	First $2,000	1	no	25 (2,250)	50 (4,500)	8 (400)	---	8 (400)	no	--	500	500	1,000	yes	no
	$2,001-3,500	2													
	3,501-5,000	3													
	5,001-6,500	4													
	6,501-8,000	5													
	8,001-9,500	6													
	9,501-11,000	7													
	11,001-12,500	8													
	12,501-14,000	9													
	over $14,000	10													
Colorado	First $1,000	2.5	yes	750	1,500	750	750	750	Food tax credit of $7	10*	1,000	500	1,000	yes	yes
	$1,001-2,000	3													
	2,001-3,000	3.5													
	3,001-4,000	4													
	4,001-5,000	4.5													
	5,001-6,000	5													
	6,001-7,000	5.5													

Table VIII
(Continued)

State	Rates		Federal Tax Deductible	Personal Exemption					Allowable Tax Credits	Standard Deduction				Optional Tax Table	Use Federal Tax Base
	Net Income After Personal Exemption (1)	Rate (Percent) (2)	(3)	Single (4)	Married (Joint Return) (5)	Dependents (6)	Age (7)	Blindness (8)	(9)	Percent (10)	Single (11)	Married (Sep. Return) (12)	Married (Joint Return) (13)	(14)	(15)
Colorado (Cont.)	7,001-8,000	6													
	8,001-9,000	6.5													
	9,001-10,000	7.5													
	over $10,000	8													
Delaware	First $1,000	1.5	yes	$ 600	$1,200	$600	$600	$600	no	10*	$ 500	$ 500	$1,000	no	no
	1,001-2,000	2													
	2,001-3,000	3													
	3,001-4,000	4													
	4,001-5,000	5													
	5,001-6,000	6													
	6,001-8,000	7													
	8,001-30,000	8													
	30,001-50,000	9													
	50,001-100,000	10													
	over $100,000	11													
Georgia	First $1,000	1	yes	1,500	3,000	600	600	600	no	10	1,000	500	1,000	no	no
	1,001-3,000	2													
	3,001-5,000	3													
	5,001-7,000	4													
	7,001-10,000	5													
	over $10,000	6													
Hawaii 3/	First $500	2.25	no	600	1,200	600	600	5,000	For consumer type taxes	10	1,000	500	1,000	yes	yes
	501-1,000	3.25													
	1,001-1,500	4.50													
	1,501-2,000	5.00													
	2,001-3,000	6.50													
	3,001-5,000	7.50													
	5,001-10,000	8.50													
	10,001-14,000	9.50													
	14,001-20,000	10.00													
	20,001-30,000	10.50													
	over $30,000	11.00													
Idaho	First $1,000	2.5	yes	600	1,200	600	600	600	$10 Gen. tax credit per exemption	10*	1,000	500	1,000	no	yes
	1,001-2,000	5.0													
	2,001-3,000	6.0													
	3,001-4,000	7.0													
	4,001-5,000	8.0													
	over $5,000	9.0													
Indiana	Adjusted Gross income	2	no	1,000	2,000	500	500	500	Food tax credit of $8	---	---	---	---	no	yes

Table VIII
(Continued)

State	Rates		Federal Tax Deductible	Personal Exemption					Allowable Tax Credits	Standard Deduction				Optional Tax Table	Use Federal Tax Base
	Net Income After Personal Exemption (1)	Rate (Percent) (2)	(3)	Single (4)	Married (Joint Return) (5)	Dependents (6)	Age (7)	Blindness (8)	(9)	Percent (10)	Single (11)	Married (Sep. Return) (12)	Married (Joint Return) (13)	(14)	(15)
Iowa 1/	First $1,000 1,001-2,000 2,001-3,000 3,001-4,000 4,001-7,000 7,001-9,000 over $9,000	0.75 1.50 2.25 3.00 3.75 4.50 5.25	yes	$ 15 (1,500)	$ 30 (2,333)	$100 (467)	$15	$ 15	Sales tax	5*	$ 250	$ 250	$ 250	yes	yes
Kansas	First $2,000 12/ 2,001-3,000 3,001-5,000 5,001-7,000 over $7,000	2.0 3.5 4.0 5.0 6.5	yes	600	1,200	600	600	600	no	10*	400	400	400	yes	yes
Kentucky 1/	First $3,000 3,001-4,000 4,001-5,000 5,001-8,000 over $8,000	2 3 4 5 6	yes	20 (1,000)	40 (2,000)	20 (1,111)	20 (1,000)	20 (1,000)	no	*	500	500	500	yes	yes
Louisiana 1/	First $10,000 10,001-50,000 Over $50,000	2 4 6	yes	2,500 (50)	5,000 (100)	400 (8)	---	1,000 (20)	no	10*	1,000	500	1,000	no	no
Maryland	First $1,000 1,001-2,000 2,001-3,000 over $3,000	2 3 4 5	no	800	1,600	800	800	800	no	10	500	500	1,000	yes	yes
Massachusetts 3/	Earned income and business income Interest and dividends, cap. gains on intangibles Annuities	4 8 2	yes	2,000	2,500-4,000	400	500	2,000	For consumer type taxes	---	---	---	---	yes	no
Michigan	All taxable income	2.6	yes	1,200	2,400	1,200	1,200	1,200	Allows some credit for city income taxes and property taxes	---	---	---	---	no	yes

Table VIII
(Continued)

State	Rates: Net Income After Personal Exemption (1)	Rates: Rate (Percent) (2)	Federal Tax Deductible (3)	Personal Exemptions: Single (4)	Personal Exemptions: Married (Joint Return) (5)	Personal Exemptions: Dependents (6)	Personal Exemptions: Age (7)	Personal Exemptions: Blindness (8)	Allowable Tax Credits (9)	Standard Deduction: Percent (10)	Standard Deduction: Single (11)	Standard Deduction: Married (Sep. Return) (12)	Standard Deduction: Married (Joint Return) (13)	Optional Tax Table (14)	Use Federal Tax Base (15)
Minnesota 1/	First $500 501-1,000 1,001-2,000 2,001-3,000 3,001-4,000 4,001-5,000 5,001-7,000 7,001-9,000 9,001-12,500 12,501-20,000 over $20,000	1.5 2 3 5 6 7 8 9 10 11 12	yes	$ 19 (1,050)	$ 38 (1,683)	$ 19 (541)	Added tax credit of $20	Added tax credit of $20 unmarried; $25 married -- for each spouse	Property tax credit for senior citizen homestead relief	10*	$1,000	$ 1,000	$ 1,000	yes	yes
Mississippi	First $5,000 over $5,000	3 4	no	5,000	7,000	---	---	---	no	10	500	500	1,000	no	no
Missouri	First $1,000 4/ 1,001-2,000 2,001-3,000 3,001-5,000 5,001-7,000 7,001-9,000 over $9,000	1.0 1.5 2.0 2.5 3.0 3.5 4.0	no	1,200	2,400	400	---	---	 $ 5 15 30 55 90 135	5*	500	500	500	yes	no
Montana	First $1,000 1,001-2,000 2,001-4,000 4,001-6,000 6,001-8,000 8,001-10,000 10,001-25,000 over $25,000	2 3 4 5 6 7 8 10	yes	600	1,200	600	600	600	5% of tax due	10	500	500	1,000	no	yes
Nebraska 3/	The tax is imposed on the taxpayers federal income tax liability before credits, with limited adjustments -- 1968 rate is 10% which is set by state board of equilization.		no	600	1,200	600	600	600	Food tax credit of $7	10	1,000	500	1,000	yes	yes
New Hampshire	Interests and dividends (excluding savings deposits)	4.25	no	600	600 5/	---	---	---	no	---	---	---	---	no	no

Table VIII
(Continued)

	Rates			Personal Exemptions						Standard Deduction					
State	Net Income After Personal Exemption (1)	Rate (Percent) (2)	Federal Tax Deductible (3)	Single (4)	Married (Joint Return) (5)	Dependents (6)	Age (7)	Blindness (8)	Allowable Tax Credits (9)	Percent (10)	Single (11)	Married (Sep. Return) (12)	Married (Joint Return) (13)	Optional Tax Table (14)	Use Federal Tax Base (15)
New Jersey 6/	Rates identical to New York		no	$ 600	$ 1,200	$ 600	$600	$ 600	no	10	$1,000	$ 1,000	$ 1,000	no	yes
New Mexico	First $10,000	1.5	yes	600	1,200	600	600	600	no	10*	1,000	500	1,000	no	yes
	10,001-20,000	3.0													
	20,001-100,000	4.5													
	over $100,000	6.0													
New York	First $1,000	2	no	600	1,200	600	600	600	no	10	1,000	7/	1,000	yes	yes
	1,001-3,000	3													
	3,001-5,000	4													
	5,001-7,000	5													
	7,001-9,000	6													
	9,001-11,000	7													
	11,001-13,000	8													
	13,001-15,000	9													
	15,001-17,000	10													
	17,001-19,000	11													
	19,001-21,000	12													
	21,001-23,000	13													
	over $23,000	14													
North Carolina	First $2,000	3	no	1,000	2,000 8/	600	1,000	1,000	no	10	500	500	8/	no	no
	2,001-4,000	4													
	4,001-6,000	5													
	6,001-10,000	6													
	over $10,000	7													
North Dakota	First $3,000	1	yes	600	1,500	600	600	600	no	10	1,000	500	1,000	yes	yes
	3,001-4,000	2													
	4,001-5,000	3													
	5,001-6,000	5													
	6,001-8,000	7.5													
	8,001-15,000	10													
	over $15,000	11													
Oklahoma	First $1,500 12/	1	yes	1,000	2,000	500	---	---	no	10*	1,000	500	1,000	yes	no
	1,501-3,000	2													
	3,001-4,500	3													
	4,501-6,000	4													
	6,001-7,500	5													
	over $7,500	6													

Table VIII
(Continued)

State	Rates: Net Income After Personal Exemption (1)	Rates: Rate (Per-cent) (2)	Federal Tax Deduct-ible (3)	Personal Exemptions: Single (4)	Personal Exemptions: Married (Joint Return) (5)	Personal Exemptions: Depend-ents (6)	Personal Exemptions: Age (7)	Personal Exemptions: Blind-ness (8)	Allow-able Tax Credits (9)	Standard Deduction: Per-cent (10)	Standard Deduction: Single (11)	Standard Deduction: Married (Sep. Return) (12)	Standard Deduction: Married (Joint Return) (13)	Option-al Tax Table (14)	Use Fed-eral Tax Base (15)
Oregon	First $500[12] 501-1,000 1,001-1,500 1,501-2,000 2,001-4,000 4,001-8,000 over $8,000	3 4 5 6 7 9 9.5	yes[9]	$ 600	$1,200	$600	(See Col. 9)	$600	$12 to aged and $18 to the blind	5*	$ 250	$ 250	$ 500	yes	no
South Carolina	First $2,000 2,001-4,000 4,001-6,000 6,001-8,000 8,001-10,000 over $10,000	2 3 4 5 6 7	yes[10]	800	1,600	800	800	800	no	10	500	500	1,000	yes	no
Tennessee	Interest and dividends	6	no	---	---	---	---	---	no	---	---	---	---	no	no
Utah	First $1,000 1,001-2,000 2,001-3,000 3,001-4,000 4,001-5,000 over $5,000	2 3 4 5 6 6.5	yes	600	1,200	600	200[11]	600	no	10*	1,000	500	1,000	no	no
Vermont	The tax is imposed at a rate of 25% of the federal income tax liability -- any federal surtax would apparently not be deductible -- only Vermont income is taxable.		no	600	1,200	600	600	600	$10 to full-time students	10	1,000	500	1,000	yes	yes
Virginia	First $3,000 3,001-5,000 over $5,000	2 3 5	no	1,000	2,000	300	600	600	no	5	500	250	500	no	no
West Virginia	First $2,000[12] 2,001-4,000 4,001-6,000 6,001-8,000 8,001-10,000 10,001-12,000	1.2 1.3 1.6 1.8 2.0 2.3	no	600	1,200	600	600	600	no	10	1,000	7/	1,000	yes	yes

Table VIII
(Continued)

State	Rates		Federal Tax Deductible	Personal Exemptions					Allowable Tax Credits	Standard Deduction				Optional Tax Table	Use Federal Tax Base
	Net Income After Personal Exemption (1)	Rate (Percent) (2)	(3)	Single (4)	Married (Joint Return) (5)	Dependents (6)	Age (7)	Blindness (8)	(9)	Percent (10)	Single (11)	Married (Sep. Return) (12)	Married (Joint Return) (13)	(14)	(15)
West Virginia (Cont.)	12,001-14,000	2.6													
	14,001-16,000	2.8													
	16,001-18,000	3.0													
	18,001-20,000	3.1													
	20,001-22,000	3.4													
	22,001-26,000	3.5													
	26,001-32,000	3.7													
	32,001-38,000	3.9													
	38,001-44,000	4.1													
	44,001-50,000	4.3													
	50,001-60,000	4.5													
	60,001-70,000	4.7													
	70,001-80,000	4.9													
	80,001-90,000	5.0													
	90,001-100,000	5.2													
	100,001-150,000	5.3													
	150,001-200,000	5.4													
	over $200,000	5.5													
Wisconsin 1/	First $1,000	2.7	no	$ 10 (370)	$ 20 (740)	$ 10 (402)	13/	---	Property tax credit for senior citizen homestead relief -- cash refund if property tax credit exceeds income tax due	10	$1,000	$ 500	$1,000	no	yes
	1,001-2,000	2.95													
	2,001-3,000	3.2													
	3,001-4,000	4.2													
	4,001-5,000	4.7													
	5,001-6,000	5.2													
	6,001-7,000	5.7													
	7,001-8,000	6.7													
	8,001-9,000	7.2													
	9,001-10,000	7.7													
	10,001-11,000	8.2													
	11,001-12,000	8.7													
	12,001-13,000	9.2													
	13,001-14,000	9.7													
	over $14,000	10.0													
Washington D.C.	First $1,000	2	no	1,000	2,000	500	500	500	no	10	1,000	500	1,000	yes	no
	1,001-3,000	3													
	3,001-5,000	4													
	5,001-10,000	5													
	over $10,000	6													

Table VIII
(Continued)

Footnotes

* Standard deduction is allowed in addition to the deduction of the federal tax.

1/ Personal exemptions are allowed in the form of tax credits. The sum in paranthesis is approximately the exemption equivalent, assuming the exemption is deducted from the lowest bracket.
2/ Limited to $300 for single persons and $600 for married filing joint return.
3/ Allows deduction of state income tax itself in computing state tax liability.
4/ Rates apply to total income, not merely to the proportion of income falling within a given bracket. However, tax credits result in making the schedule, in effect, a bracket rate schedule. -- See allowable credits in Col (9) starting with the $1,001-2,000 bracket.
5/ An additional $600 allowed a married women with separate income. Joint returns not allowed.
6/ Tax applies only to commuters -- New York, New Jersey areas.
7/ The $1,000 deduction may be taken by either spouse or divided between them in any proportion they elect.
8/ Joint returns are not permitted. Therefore an additional deduction is allowed the spouse with separate income.
9/ Any federal tax paid, due to an increase in rate, (after November, 1967) will not be deductible for Oregon tax purposes.
10/ $500 maximum per taxpayer.
11/ Increased to $400 for 1969 and to $600 in 1970.
12/ The income classes are for individuals and heads of household. For joint returns the rates shown would apply to incomes twice as large.
13/ Single $185; married couple $402.

Table IX

INCOME TAX RATES WITH AND WITHOUT DEDUCTION OF
FEDERAL TAX IN THE COMPUTATION OF THE STATE TAX
(Married Taxpayers Filing Joint Returns)***

Income Bracket (Taxable Incomes)	Federal Rate* (1)	Colorado Rate (2)	Combined Rate Without Deduction (3)	Combined Rate With Deduction (4)	Effective State Rate Without Deduction (5)	Effective State Rate With Deduction (6)	Amount (Rate) to State (5) - (6) (7)	Part of Col. (7) Coming From		Proportion of Amount (Rate) to State From	
								Federal Government (8)	Colorado Taxpayers (9)	Federal Government (10)	Colorado Taxpayers (11)
Over $200,000	77.0 %	8 %	78.84 %	77.45 %	8 %	1.96 %	6.04 %	4.65 %	1.39 %	76.99 %	23.01 %
$36,000 - $40,000	49.5	8	53.54	51.62	8	4.21	3.79	1.88	1.91	49.60	50.40
$28,000 - $32,000	42.9	8	47.47	45.60	8	4.73	3.27	1.40	1.87	42.81	57.19
$16,000 - $28,000	30.8	8	36.34	34.73	8	5.68	2.32	0.72	1.60	31.03	68.97
$4,000 - $8,000**	20.9	5**	24.86	24.06	5	4.00	1.00	0.21	0.79	21.00	79.00
$2,000 - $3,000	17.6	3½	20.48	18.99	3½	2.90	0.60	0.11	0.49	18.33	81.67
Under $1,000	15.4	2½	17.52	17.20	2½	2.12	0.38	0.06	0.32	15.79	84.21

* Income tax rates from form 1040 plus ten percent surcharge.

** Colorado rates within this bracket range from 4½ percent to 6 percent.

***See summary explanation in footnote 1/, Table X.

TABLE X

ESTIMATED PORTIONS OF AN ASSUMED 31.5* PERCENT ACROSS-THE-BOARD INCREASE IN INDIVIDUAL INCOME TAXES IN COLORADO TO BE BORNE BY THE FEDERAL GOVERNMENT AND BY COLORADO TAXPAYERS 1/

(Family of Four Filing Joint Return, Selected Incomes)

Income	Tax Increase	Borne by Federal Government	Borne by Colorado Taxpayer
$20,000	$188.02	$40.87	$147.15
10,000	42.14	7.56	34.58
6,000	16.86	2.78	14.08
20,000	100.0%	21.7%	78.3%
10,000	100.0	17.9	82.1
6,000	100.0	16.5	83.5

*$36.1 million expressed as a percent of projected total individual income tax for 1969-1970 of $114.6 million. This amount ($36.1 million) was chosen for this purpose because it is the estimate made by John Heckers of the revenue which would accrue to the State of Colorado if federal taxes were not allowed as deductions in the computation of the state income tax.

Table X
(Continued)

1/ Estimated effects of disallowance of federal income taxes as deductions in the computation of state income taxes in Colorado are presented in tables IX and X. This is done for selected federal (taxable) income brackets in Table IX and for selected individual incomes in Table X.

Differences between the effective state rates with and without federal tax deduction (columns 5 and 6, Table IX) are measures of the revenues, as shown in Column 7, which would accrue to the State if deductions of federal taxes were disallowed in the computation of state taxes. The portions of these rate differences which represent amounts coming, in effect, from the federal government and from Colorado taxpayers are presented in columns 8 and 9; and the corresponding proportions of the total -- federal government and Colorado taxpayers -- are shown in columns 10 and 11. From the last of these columns it is noted that the proportion of total within an income bracket, which comes from Colorado taxpayers, decreases as the income level rises. Likewise, it is noted from Table X, that the proportion of a flat percentage across-the-board increase in the state tax, which is borne by Colorado taxpayers, tends to decrease as total income increases; it (the proportion referred to) actually decreases as total taxable income increases beyond the lowest income bracket.

Attention is called to the fact that allowance of the deduction of the federal income tax in the computation of the state income tax causes some shift (as compared with disallowance of it) in the income bracket and hence in the rate at which taxes are computed. Inasmuch as the computations presented here take no account of this shift, the figures presented must (in most instances) be regarded as approximations. It is noted, however, that there is no shift (of the kind referred to) in the lowest bracket of taxable incomes (Table IX) and that a bracket may be chosen high enough that no such shift will take place and hence that the first and last lines of Table IX are believed to be exact measures of the two extremes. It is believed also that the margin of error in the other figures presented is small and that the over-all pattern as shown is correct.

Table XI

SPECIFIC TAX RATES IN ELEVEN WESTERN STATES*

	Sales				Alcohol[e]							
	State	Local	Total	Cigarette	Liquor	Lt. Wine	Fortified Wine	Malt Bev.	Gasoline	Motor Vehicle	$10,000 Income Family of 4[d]	$6,000 Income Family of 4[d]
Arizona	3%	--	3%	10¢	$2.00	$0.42	$2.00	$0.08	7¢	$ 6.25	$ 48.12	$24.60
COLORADO	3%	2%	5%	9¢	1.80	0.20	0.30	0.06	6¢	9.35[b]	105.74	26.06
Idaho	3%	--	3%	7¢	--	--	--	--	7¢	[c]	148.96	47.50
Kansas	3%	--	3%	8¢	1.56	0.21	0.52	0.12	5¢	20.00	90.11	55.00
Nebraska	2.5%	--	2.5%	8¢	1.60	0.20	0.55	0.08	7.5¢	8.00	101.82	17.00
New Mexico	3%	1%	4%	12¢	1.50	0.40	0.40	0.08	7¢	[c]	76.17	38.25
Oklahoma	4%	--	4%	13¢	--	--	--	--	7¢	[c]	N.A.	N.A.
S. Dakota	3%	--	3%	8¢	3.75	0.75	1.20	0.26	6¢	[c]	None	None
Texas	3%	1%	4%	11¢	1.68	0.13	0.26	0.16	5¢	22.00	None	None
Utah	3%	0.5%	3.5%	8¢	--	--	--	--	6¢	5.00	181.93	73.80
Wyoming	3%	--	3%	8¢	--	--	--	--	6¢	52.50	None	None
Median	3%	--	3%	8¢	1.64	0.255	0.51	0.08	6¢	8.50	101.82	38.25
Colorado Actual	3%		5%	9¢	1.80	0.20	0.30	0.06	6¢	9.35	105.74	26.06
Colorado Proposed	3%	2%	5%	9¢	2.00[a]	0.33[a]	0.51[a]	0.08[a]	7¢	12.85	177.57	53.00
Increase Over Actual	same	same	same	same	+0.20	+0.13	+0.21	+0.02	+1¢	+ 3.50	+ 71.83	+26.94
Colo. (Actual) compared with other state's median	same		+2%	+1¢	+0.16	-0.055	-0.21	-0.02	same	+ 0.85	+ 3.92	-12.19
Colo. (Proposed) compared with other state's median	same		+2%	+1¢	+0.36	+0.075	same	same	+1¢	+ 4.35	+ 75.75	+14.75

Table XI
(Continued)

* As of approximately August, 1968. The rates listed were either taken or computed from the Commerce Clearing House, *State Tax Guide*; the Advisory Commission on Intergovernmental Relations Report, *State and Local Taxes, 1968*; and, various other miscellaneous sources. Income taxes were computed from the 1967 income tax forms of the various states.

a/ Estimated national median as computed by the Colorado Legislative Council staff, September 17, 1968.
b/ Includes temporary $1.50 registration fee but does not include specific ownership taxes -- 4,500 pound vehicle.
c/ Available information indicates that these states, unlike Colorado, do not impose property taxes on automobiles in addition to registration fees. In the context of this table they, therefore, cannot be compared.

d/ See footnote to Table VII.
e/ See footnote to Table III.

APPENDIX B

Table XII

HIGHWAY FUNDS PROJECTION

DIVISION OF HIGHWAYS, STATE OF COLORADO
PROJECTION BASED ON HIGHWAY ACT OF 1968

	Budget 1968-69	1969-70	1970-71
ESTIMATED RECEIPTS:			
State Funds:			
Highway Users Tax	40,100,000.	42,450,000.	43,950,000.
Motor Vehicle Fines	775,000.	750,000.	760,000.
Tourist Camp License	50,000.	50,000.	50,000.
Miscellaneous Revenue	45,000.	45,000.	45,000.
TOTAL STATE RECEIPTS:	40,970,000.	43,295,000.	44,805,000.
Federal Funds:			
ABC	15,266,370.	21,190,000.	21,190,000.
Interstate	45,217,625.	54,863,000.	54,863,000.
TOTAL FEDERAL RECEIPTS:	60,483,995.	76,053,000.	76,053,000.
TOTAL ESTIMATED RECEIPTS:	101,453,995.	119,348,000.	120,858,000.
Savings on Non-Construction Budget	785,500.	800,000.	800,000.
TOTAL AVAILABLE FOR BUDGETING	102,239,495.	120,148,000.	121,658,000.
ESTIMATED EXPENDITURES:			
Non-Construction:			
Bond Redemption	2,099,903.	2,106,310.	2,109,658.
Maintenance	17,166,000.	18,166,000.	19,166,000.
Other Non-Construction	4,687,100.	4,947,968.	5,208,836.
TOTAL NON-CONSTRUCTION:	23,953,003.	25,220,278.	26,484,494.
Construction:			
ABC Projects (46% State + $30,000 NP-HPS)	13,032,450.	18,080,737.	18,080,737.
ABC Projects (54% Federal)	15,266,370.	21,190,000.	21,190,000.
Interstate Projects (10% State + $70,000 NP-HPS)	5,106,415.	6,165,888.	6,165,888.
Interstate Projects (90% Federal)	45,217,625.	54,863,000.	54,863,000.
SUB TOTAL	78,622,860.	100,299,625.	100,299,625.
State Projects (100%)	597,000.	2,000,000.	2,000,000.
TOTAL CONSTRUCTION:	79,219,860.	102,299,625.	102,299,625.
TOTAL ESTIMATED EXPENDITURES:	103,172,863.	127,519,903.	128,784,119.
DEFICIT/SAVINGS (STATE FUNDS)	933,368.	- 7,371,903.	- 7,126,119.

Table XIII

COUNTY STATUTORY GENERAL FUND LEVY LIMITS, CONTINGENCY LEVIES, AND EFFECT OF COURT COSTS ON PROPERTY TAX LEVIES, 1968

County	Legal Limit (1)	1968 Gen. Fund Levy (2)	1968 Contingency Fund Levy (3)	Total Levy -- Cols. (2) + (3) (4)	Net Court Costs* In Dollars (5)	Net Court Cost In Mills** (6)	Net Reduced County Levy -- Col. (4) - Col. (6 (7)
Adams	5.00	5.00	2.00	7.00	$ 417,900	1.57	5.43
Arapahoe	5.00	5.00		5.00	367,500	1.31	3.69
Boulder	5.00	4.80	0.50	5.30	198,500	0.82	4.48
Denver	5.00	5.00		5.00	2,683,400	2.15	2.85
El Paso	5.00	5.00		5.00	287,000	0.90	4.10
Jefferson	5.00	5.00		5.00	415,400	1.04	3.96
Larimer	5,00	5.00		5.00	118,600	0.80	4.20
Mesa	5.00	5.00		5.00	89,100	0.88	4.12
Pueblo	5.00	5.00	2.10	7.10	198,400	1.06	6.04
Weld	5.00	5.00	3.60	8.60	144,900	0.82	7.78
Logan	6.00	4.75	0.15	4.90	66,620	1.03	3.87
Morgan	6.00	5.26	0.24	5.50	35,550	0.68	4.82
Rio Blanco	6.00	4.80	0.25	5.05	30,750	0.47	4.58
Lake	6.50	6.50	0.22	6.77	23,360	0.52	6.25
La Plata	6.50	6.50		6.50	58,440	1.32	5.18
Otero	6.50	6.50		6.50	43,300	1.03	5.47
Fremont	7.00	6.00	0.30	6.30	42,200	1.26	5.04
Garfield	7.00	7.00	1.00	8.00	33,200	0.90	7.10
Montrose	7.00	7.00		7.00	28,500	0.82	6.18
Prowers	7.00	7.00	2.15	9.15	35,500	1.14	8.01
Washington	7.00	4.00		4.00	23,100	0.62	3.38

* Net court cost include only the cost of the basic court function to the taxpayer. District Attorney, Public Defenders, Court appointed attorneys, and any revenues (fines and fees) are excluded.

** Assessed valuations as of January 1, 1968.

Table XIII
(Continued)

County	Legal Limit (1)	1968 Gen. Fund Levy (2)	1968 Contingency Fund Levy (3)	Total Levy -- Cols. (2) + (3) (4)	Net Court Costs* In Dollars (5)	Net Court Cost In Mills** (6)	Net Reduced County Levy -- Col. (4) - Col. (6) (7)
Baca	7.50	7.50	1.00	8.50	$ 19,000	0.79	7.71
Delta	7.50	7.50	0.15	7.65	31,520	1.47	6.18
Eagle	7.50	7.50	0.10	7.60	20,620	1.02	6.58
Kit Carson	7.50	6.00	0.50	6.50	17,900	0.76	5.74
Las Animas	7.50	7.50	9.07	16.57	40,300	1.45	15.12
Moffat	7.50	7.50	3.00	10.50	9,000	0.41	10.09
Montezuma	7.50	7.50	2.85	10.35	34,100	1.39	8.96
Pitkin	7.50	7.50	3.00	10.50	16,140	0.78	9.72
Rio Grande	7.50	7.50		7.50	17,550	0.73	6.77
Routt	7.50	7.00		7.50	18,750	0.71	6.79
Yuma	7.50	6.20		6.20	18,320	0.67	5.53
Alamosa	8.00	8.00	1.00	9.00	22,800	1.21	7.79
Chaffee	8.00	6.00		6.00	13,440	0.80	5.20
Clear Creek	8.00	7.00		7.00	16,705	1.01	5.99
Douglas	8.00	6.50	0.25	.75	6,900	0.34	6.41
Lincoln	8.00	6.50		6.50	14,960	0.76	5.74
Phillips	8.00	6.26		6.26	16,030	0.87	5.39
Bent	8.50	8.50	0.50	9.00			
Cheyenne	8.50	7.75		7.75	15,000	0.94	6.81
Elbert	8.50	6.00	0.50	6.50	11,700	0.76	5.74
Grand	8.50	8.50	1.50	10.00	6,500	0.49	9.51
Gunnison	8.50	6.30	0.25	6.55	13,450	0.89	5.66
Kiowa	8.50	8.50	1.25	9.75	16,960	1.20	8.55
Sedgwick	8.50	8.50	1.27	9.77	18,235	1.16	8.61
Conejos	9.00	9.00	2.03	11.03	20,050	1.70	9.33
Huerfano	9.00	9.00	7.00	16.00	18,300	1.67	14.33
Saguache	9.00	8.50		8.50	16,600	1.41	7.09
Jackson	9.50	9.50	1.00	10.50	10,200	1.16	9.34
Park	9.50	9.50	5.50	15.00	24,470	2.67	12.33
San Miguel	9.50	9.00	0.50	9.50	14,770	1.56	7.94
Summit	9.50	8.00		8.00	19,240	1.94	6.06

Table XIII
(Continued)

County	Legal Limit (1)	1968 Gen. Fund Levy (2)	1968 Contingency Fund Levy (3)	Total Levy -- Cols. (2) + (3) (4)	Net Court Costs* In Dollars (5)	Net Court Cost In Mills** (6)	Net Reduced County Levy -- Col. (4) - Col. ((7)
Archuleta	10.00	9.00	1.33	10.33	8,200	1.37	8.96
Costilla	10.00	10.00	7.63	17.63	15,480	2.48	15.15
Crowley	10.00	10.00	2.00	12.00	8,950	1.15	10.85
Dolores	10.00	10.00	2.00	12.00	12,780	2.51	9.49
Teller	10.00	10.00	6.50	16.50	15,260	2.37	14.13
Custer	10.50	10.50	4.50	14.50	7,840	2.06	12.44
Gilpin	10.50	10.50	17.70	28.20	13,200	4.29	23.91
Ouray	10.50	10.50	4.62	15.12	8,600	1.74	13.38
Mineral	11.00	11.00	3.75	14.75	5,710	2.74	12.01
San Juan	11.00	11.00	13.00	24.00	10,010	3.46	20.54
Hinsdale	11.50	11.50	2.50	14.00	3,400	2.04	11.96

Table XIV

CAPITAL CONSTRUCTION FUND

Appropriations 1964-67 and Projections 1967-72

	ACTUAL APPROPRIATIONS			MINIMUM PROJECTION			BUDGET LINE			OPTIMUM PROJECTION			REVENUE PROJECTION		
APPROP-RIATIONS	DOLLARS	PERCENT CHANGE	DOLLAR CHANGE	DOLLARS	PERCENT CHANGE	DOLLAR CHANGE	DOLLARS	PERCENT CHANGE	DOLLAR CHANGE	DOLLARS	PERCENT CHANGE	DOLLAR CHANGE	DOLLARS	PERCENT CHANGE	DOLLAR CHANGE
1964-65	8,755,064														
1965-66	11,057,377	26.3	2.3												
1966-67	21,548,344	94.9	10.5												
1967-68				23,950,184			23,950,184			50,313,560			18,471,000		
1968-69				28,097,231	17.3	4.1	33,000,000	23.9	9.0	61,855,991	22.9	11.5	19,831,000	7.4	1.4
1969-70				37,398,986	33.1	9.3	42,500,000	28.8	9.5	87,700,536	41.8	25.8	22,362,000	12.8	2.5
1970-71				32,464,474	-13.2	- 4.9	37,500,000	-11.8	- 5.0	87,814,830	0.0	0.1	22,999,000	2.8	0.6
1971-72				31,914,550	- 1.7	- 0.5	37,000,000	- 1.3	- 0.5	76,123,958	-13.3	-11.7	24,686,000	7.3	1.7

Table XV

GENERAL FUND REVENUE AND CAPITAL CONSTRUCTION FUND PROJECTIONS
(In millions of dollars)

Estimated General Fund Revenue	69-70	70-71	71-72	72-73	73-74	74-75	75-76	76-77	77-78	78-79
Based on adding $80 million to General Fund in 1969 session and 10% increase in revenue resulting therefrom each year	404	444	488	538	591	651	716	787	866	953
5% of this projected General Fund revenue to Capital Construction Fund	20.2	22.2	24.4	26.9	29.6	32.6	35.8	39.4	43.3	47.6
Based on adding $80 million to General Fund in 1967 session and 8% increase in revenue resulting therefrom each year	404	436	471	509	550	594	642	693	748	808
5% of this projected General Fund revenue to Capital Construction Fund	20.2	21.8	23.6	25.4	27.5	29.7	32.1	34.6	37.4	40.4
Based on adding $80 million to Gen ral Fund in 1969 session and 5% increase in revenue resulting therefrom each year	404	424	445	467	490	514	540	567	595	625
5% of this projected General Fund revenue to Capital Construction Fund	20.2	21.2	22.2	23.4	24.5	25.7	27.0	28.4	29.8	31.2

Total dollars available during ten year period for Capital Construction from 5% allocation

a) 10% growth - $322 million
b) 8% growth - 292.7 million
c) 5% growth - 253.6 million

Table XVI

MILL LEVIES - COLORADO SCHOOL DISTRICTS - 1967

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy 1/ (4)
Adams				
1	38.00	--	13.17	51.17
12	43.00	2.00	13.17	58.17
14	46.24	2.00	13.17	61.41
27J	31.70	2.00	13.17	46.87
29J	19.30	2.00	13.17	34.47
31J	23.80	2.00	13.17	38.97
50	46.23	--	13.17	59.40
Alamosa				
Re-11J	29.13	2.00	11.12	42.25
Re-22J	29.97	1.00	11.12	42.09
Arapahoe				
1	47.01	2.00	13.72	62.73
2	47.49	2.00	13.72	63.21
5	47.04	--	13.72	60.76
6	40.15	1.00	13.72	54.87
26J	25.50	2.00	13.72	41.22
28J	31.10	2.00	13.72	46.82
32J	19.10	2.00	13.72	34.82
Archuleta				
50 Jt.	23.00	2.00	8.26	33.26
Baca				
RE-1	20.00	2.00	7.79	29.79
RE-3	18.25	2.00	7.79	28.04
RE-4	27.50	2.00	7.79	37.29
RE-5	20.00	2.00	7.79	29.79
RE-6	35.00	2.00	7.79	44.79
Bent				
Re-1	23.62	2.00	9.20	34.82
Re-2	19.00	1.00	9.20	29.20

1/ Bond redemption fund levies, also applicable in most school districts, not included in this tabulation.

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy1/ (4)
Boulder				
Re1J	34.12	2.00	10.69	46.81
Re2	41.80	2.00	10.69	54.49
Chaffee				
R-31	20.00	--	13.00	33.00
R-32(J)	17.00	--	13.00	30.00
Cheyenne				
R-1	16.35	--	7.12	23.47
R-2	20.50	1.00	7.12	28.62
R-3	17.60	1.00	7.12	25.72
Clear Creek				
RE-1	24.60	2.00	7.04	33.64
Conejos				
RE1J	25.50	--	9.81	35.31
6J	21.50	--	9.81	31.31
Re 10	9.53	2.00	9.81	21.34
Costilla				
R-1	26.51	0.50	8.19	35.20
R-30	20.59	--	8.19	28.78
Crowley				
Re-1-J	26.50	1.50	9.42	37.42
Custer				
C-1	16.00	--	7.85	23.85
Delta				
50J	30.63	2.00	11.63	44.26
Denver				
1	41.41	2.00	--	43.41
Dolores				
Re No.1(J)	28.97	2.00	10.08	41.05
Douglas				
Re 1 (J)	35.00	2.00	9.59	46.59

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy1/ (4)
Eagle				
Re 50(J)	29.00	--	8.51	37.51
Elbert				
C-1	38.06	2.00	7.58	47.64
C-2	31.00	--	7.58	38.58
100J	20.70	2.00	7.58	30.28
200	28.50	--	7.58	36.08
300	11.00	--	7.58	18.58
El Paso				
RJ1	35.22	--	12.06	47.28
2	28.51	1.00	12.06	41.57
3	29.50	--	12.06	41.56
8	12.60	--	12.06	24.66
11	30.35	2.00	12.06	44.41
12	35.60	1.00	12.06	48.66
14	32.00	2.00	12.06	46.06
20	21.00	2.00	12.06	35.06
22	27.20	2.00	12.06	41.26
23 Jt.	41.85	--	12.06	53.91
28	15.00	--	12.06	27.06
38	29.00	1.65	12.06	42.71
49	38.00	2.00	12.06	52.06
54 Jt.	26.00	--	12.06	38.06
60 Jt.	23.00	2.00	12.06	37.06
Fremont				
Re-1	31.80	2.00	10.94	44.74
Re-2(J)	24.65	2.00	10.94	37.59
Re-3	21.80	--	10.94	32.74
Garfield				
Re-1 (J)	16.60	2.00	10.81	29.41
Re-2	37.00	2.00	10.81	49.81
16	39.53	2.00	10.81	52.34
Gilpin				
Re-1	45.00	2.00	4.75	51.75
Grand				
1 (J)	30.00	--	9.20	39.20
2	29.80	--	2.00	31.80

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy1/ (4)
Gunnison				
Re 1J	30.09	--	10.40	40.49
Hinsdale				
Re 1	24.45	--	3.94	28.39
Huerfano				
Re-1	20.50	1.00	10.68	32.78
Re-2	26.40	2.00	10.68	39.08
Jackson				
R-1	18.95	1.00	7.46	27.41
Jefferson				
R-1	44.62	2.00	--	46.62
Kiowa				
Re-1	24.10	2.00	7.22	33.32
Re-2	19.48	2.00	7.22	28.70
Kit Carson				
R-1	28.00	2.00	8.99	38.99
R-2	30.80	2.00	8.99	41.79
R-3	21.00	1.00	8.99	30.99
R-4	30.90	--	8.99	39.89
R-5	20.00	0.50	8.99	29.49
RE-6J	25.35	2.00	8.99	36.34
Lake				
R-1	28.68	2.00	--	30.68
La Plata				
9-R	29.92	2.00	10.23	42.15
10 Jt-R	13.00	2.00	10.23	25.23
11 Jt	10.00	1.00	10.23	21.23
Larimer				
R-1	39.99	2.00	10.86	52.85
R-2J	30.75	2.00	10.86	43.61
R-3	19.70	1.00	10.86	31.56

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy1/ (4)
Las Animas				
1	25.00	2.00	10.64	37.64
2	21.70	2.00	10.64	34.34
3	18.00	2.00	10.64	30.64
6	20.00	--	10.64	30.64
82	25.70	2.00	10.64	38.34
88	18.43	2.00	10.64	31.07
Lincoln				
Re 1	16.27	2.00	8.31	26.58
Re 4J	24.10	2.00	8.31	34.41
Re 13	20.90	2.00	8.31	31.21
Re 23	18.20	2.00	8.31	28.51
Re 31	23.62	2.00	8.31	33.93
Logan				
Re-1	33.09	1.00	8.82	42.91
Re-3	23.32	2.00	8.82	34.14
Re-4(J)	20.95	1.40	8.82	31.17
Re-5	14.12	2.00	8.82	24.94
Mesa				
49 Jt	26.70	--	11.80	38.50
50	13.60	2.00	11.80	27.40
51	32.79	2.00	11.80	46.59
Mineral				
1	19.39	1.00	7.74	28.13
Moffat				
Re: No. 1	26.33	1.50	9.24	37.07
Montezuma				
Re 1	31.84	2.00	11.38	45.22
Re 4A	21.00	2.00	11.38	34.38
Re-6	23.00	2.00	11.38	36.38
Montrose				
Re-1J	33.25	2.00	11.07	46.32
Re-2	27.00	2.00	11.07	40.07

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy1/ (4)
Morgan				
Re-2 (J)	30.04	2.00	10.03	42.07
Re-3	36.17	2.00	10.03	48.20
Re-20(J)	28.50	--	10.03	38.53
Re-50(J)	34.34	1.00	10.03	45.37
Otero				
R1	36.56	1.00	11.40	48.96
R2	21.00	2.00	11.40	34.40
3J	31.00	2.00	11.40	44.40
R4J	26.40	1.50	11.40	39.30
31	27.00	2.00	11.40	40.40
33	29.90	2.00	11.40	43.30
Ouray				
R 1	31.40	2.00	8.69	42.09
R-2	21.00	2.00	8.69	31.69
Park				
1	26.90	--	7.15	34.05
Re-2	21.50	--	7.15	28.65
Phillips				
Re-1J	22.93	2.00	7.92	32.85
Re-2J	28.10	1.00	7.92	37.02
Pitkin				
1	23.21	2.00	9.00	34.21
Prowers				
Re-1	19.20	2.00	9.83	31.03
Re-2	23.45	2.00	9.83	35.28
Re-3	29.40	--	9.83	39.23
Re-13 Jt.	26.46	1.00	9.83	37.29
Pueblo				
60	30.585	--	13.548	44.133
70	30.00	2.00	13.548	45.548
Rio Blanco				
RE1	22.00	2.00	4.60	28.60
RE4	11.80	1.00	4.60	17.40

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Capital Reserve Fund Levy (2)	County Public School Fund Levy (3)	Total School Levy[1/] (4)
Rio Grande				
C-7	23.882	0.8795	9.973	34.734
C-8	22.56	2.00	9.973	34.533
Re-33J	25.20	2.00	9.973	37.173
Routt				
Re 1	14.41	2.00	8.15	24.56
Re 2	34.80	2.00	8.15	44.95
Re 3 (J)	29.20	--	8.15	37.35
Saguache				
Re 1	24.30	1.00	8.70	34.00
2	17.67	2.00	8.70	28.37
26 Jt	31.26	2.00	8.70	41.96
San Juan				
1	36.98	2.00	9.50	48.48
San Miguel				
R-1	13.53	1.00	7.34	21.87
R-2J	29.50	2.00	7.34	38.84
18	21.08	--	7.34	28.42
Sedgwick				
Re1	25.02	2.00	8.15	35.17
Re3	26.50	1.43	8.15	36.08
Summit				
Re 1	30.00	--	7.90	37.90
Teller				
Re-1	43.49	2.00	10.46	55.95
Re-2	43.00	2.00	10.46	55.43
Washington				
R-1	27.00	2.00	7.56	36.56
R-2	20.00	2.00	7.56	29.56
R-3	26.57	1.50	7.56	35.63
101	18.00	1.00	7.56	26.56
R-104	10.00	1.00	7.56	18.56

Table XVI
(Continued)

County	School District General Fund Levy (1)	School District Ca ital Reserve Fund Levy (2)	County Public School Fund Levy (3)	otal School Levy1/ (4)
Weld				
Re-1	29.50	2.00	10.58	42.08
Re-2	18.90	2.00	10.58	31.48
Re-3(J)	24.16	2.00	10.58	36.74
Re-4	22.70	2.00	10.58	35.28
Re-5J	30.74	1.00	10.58	42.32
6	40.59	0.85	10.58	52.02
Re-7	39.00	1.00	10.58	50.58
Re-8	29.45	2.00	10.58	42.03
Re-9	34.19	2.00	10.58	46.77
Re-10(J)	22.00	1.00	10.58	33.58
Re-11	19.95	2.00	10.58	32.53
Re-12	23.50	1.00	10.58	35.08
Yuma				
R-J-1	32.50	2.00	8.49	42.99
R-J-2	32.20	2.00	8.49	42.69

Table XVII

PUBLIC SCHOOL FOUNDATION ACT OF 1969
-- as projected to begin January 1, 1970 --

Basic Support Level $460 per ADA, Minimum State Aid $80 per ADA, County Requirement 17 Mills on Assessed Valuation

County, District (see note)	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
Adams									$ 93.00
1	$ 47,091,447	6,915.6	$ 3,181,176	$ 643,183	$ 120,514	$ 13	$ 763,710	$2,417,466	
12	55,747,283	12,963.0	5,962,980	1,205,621	159,246	20	1,364,887	4,598,093	
14	47,464,030	8,433.5	3,879,410	784,355	159,817	18	944,190	2,935,220	
27J	27,254,069	3,555.5	1,635,530	342,521	58,016	7	400,544	1,234,986	
29J	4,945,908	237.0	109,020	22,304	6,348	-0-	28,652	80,368	
31J	4,216,384	172.0	79,120	17,162	7,291	-0-	24,453	54,667	
50	71,368,923	15,334.4	7,053,824	1,426,081	227,936	32	1,654,049	5,399,775	
Alamosa									138.06
Re-11J	17,503,079	2,290.2	1,053,492	313,911	55,925	34	369,870	683,622	
Re-22J	2,664,322	233.7	107,502	33,981	5,602	138	39,721	67,781	
Arapahoe									129.40
1	51,578,626	5,983.7	2,752,502	774,325	285,759	44	1,060,128	1,692,374	
2	12,029,185	2,093.7	963,102	270,937	111,332	-0-	382,269	580,833	
5	60,810,326	6,761.8	3,110,428	875,016	368,340	39	1,243,395	1,867,033	
6	117,987,100	15,988.0	7,354,480	2,068,940	594,450	-0-	2,663,390	4,691,090	
26J	2,748,269	131.7	60,582	17,006	6,402	-0-	23,408	37,174	
28J	106,222,081	17,590.8	8,091,768	2,022,913	428,483	14	2,451,410	5,640,358	
32J	6,667,100	231.6	106,536	26,505	12,519	1	39,025	67,511	
Archuleta									186.05
50 Jt.	8,133,333	803.7	369,702	157,368	32,137	1,172	190,677	179,025	
Baca									289.49
RE-1	8,651,243	507.6	233,496	146,946	9,824	22	156,792	76,704	
RE-3	3,514,054	107.5	49,450	31,120	3,132	1,037	35,289	14,161	
RE-4	8,254,178	584.5	268,870	169,208	16,060	464	185,732	83,138	
RE-5	2,265,315	101.4	46,644	29,355	1,830	87	31,272	15,372	
RE-6	2,224,463	161.8	74,428	46,841	4,554	1,275	52,670	21,758	
Bent									179.97
Re-1	10,095,164	1,243.7	572,102	223,829	5,906	984	230,719	241,383	
Re-2	5,086,400	215.8	99,268	38,837	2,679	6,247	47,763	51,505	
Boulder									169.81
RelJ	82,275,188	9,297.8	4,276,988	1,550,276	164,025	41	1,714,342	2,562,646	
Re2(J)	213,309,397	20,832.9	9,583,134	3,567,785	505,527	500	4,073,812	5,509,322	

* Assessed Valuation upon which taxes are collected in 1970.

County, District	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-Sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
Chaffee									$ 173.55
R-31	$ 8,520,857	1,110.8	$ 510,968	$ 192,779	$ 16,699	-0-	$ 209,478	$ 301,490	
R-32(J)	16,977,760	1,359.4	625,324	235,512	22,490	-0-	258,002	367,322	
Cheyenne									471.38
R-1	6,844,971	179.9	82,754	84,801	4,166	-0-	88,967	14,392	
R-2	5,659,471	282.8	130,088	133,306	5,667	-0-	138,973	22,624	
R-3	2,776,405	88.4	40,664	41,670	2,261	-0-	43,931	7,072	
Clear Creek									355.06
RE-1	23,000,000	1,101.2	506,552	391,000	39,868	237	431,105	88,096	
Conejos									76.44
RE-1J	5,808,279	1,318.2	606,372	101,664	8,533	439	110,636	495,736	
6J	1,703,759	353.1	162,426	27,267	2,069	132	29,468	132,958	
Re-10	3,992,476	910.8	418,968	69,623	3,268	295	73,186	345,782	
Costilla									121.75
R-1	3,176,018	634.4	291,824	77,242	6,184	-0-	83,426	208,398	
R-30	3,193,918	255.0	117,300	31,048	3,993	-0-	35,041	82,259	
Crowley									201.73
Re-1 J	8,644,888	729.2	335,432	147,521	12,979	-0-	160,500	174,932	
Custer									237.55
C-1	3,772,624	223.8	102,948	53,164	4,163	409	57,736	45,212	
Delta									117.25
50J	26,673,541	3,562.1	1,638,566	421,125	155,187	5,553	581,865	1,056,701	
Denver									252.02
1	1,345,468,000	90,760.0	41,749,600	22,872,956	2,273,788	-0-	25,146,744	16,602,856	
Dolores									185.90
Re-1 (J)	5,907,573	543.7	250,102	100,170	11,743	3,644	115,557	134,545	
Douglas									172.13
Re-1 (Jt.)	22,646,704	2,237.0	1,029,020	387,718	61,134	160	449,012	580,008	
Eagle									226.56
Re-50 (J)	22,865,849	1,477.1	679,466	334,656	51,057	2,622	388,335	291,131	
Elbert									304.28
C-1	2,358,845	327.3	150,558	99,591	8,512	-0-	108,103	42,455	
C-2	2,700,197	147.8	67,988	44,973	7,653	-0-	52,626	15,362	
100 (J)	5,162,723	343.1	157,826	94,227	10,741	-0-	104,968	52,858	
200	1,706,949	122.1	56,166	37,152	4,554	-0-	41,706	14,460	
300	4,621,105	71.6	32,936	21,786	3,768	-0-	25,554	7,382	

County, District	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-Sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
El Paso									$ 116.97
RJ-1	$ 2,579,369	269.6	$ 124,016	$ 34,720	$ 7,678	2	$ 42,400	$ 81,616	
2	19,887,261	5,157.4	2,372,404	603,278	57,289	1,680	662,247	1,710,157	
3	21,587,524	6,883.5	3,166,410	805,186	70,084	50	875,320	2,291,090	
8	6,277,893	2,814.6	1,294,716	329,233	25,041	25	354,299	940,417	
11	247,355,528	29,517.5	13,578,050	3,452,761	668,795	242	4,121,798	9,456,252	
12	29,449,422	2,047.8	941,988	239,538	91,235	19	330,792	611,196	
14	11,149,800	1,082.1	497,766	126,577	36,722	11	163,310	334,456	
20	10,630,275	3,866.5	1,778,590	452,277	29,672	30	481,979	1,296,611	
22	1,620,336	217.1	99,866	25,395	4,438	1	29,834	70,032	
23 J	1,179,459	118.6	54,556	13,873	4,052	1	17,926	36,630	
28	1,907,346	47.6	21,896	5,568	593	-0-	6,161	15,735	
38	4,363,281	548.5	252,310	64,160	9,750	4	73,914	178,396	
49	1,885,548	64.7	29,762	7,568	4,643	1	12,212	17,550	
54 J	1,801,023	56.2	25,852	9,663	1,680	-0-	11,343	14,509	
60 J	2,907,527	149.8	68,908	27,658	5,083	1	32,742	36,166	
Fremont									142.67
Re-1	23,269,922	2,932.3	1,348,858	418,344	103,953	145	522,442	826,416	
Re-2 (J)	11,625,153	1,394.8	641,608	205,574	32,903	246	238,723	402,885	
Re-3	2,368,568	161.0	74,060	22,970	3,659	6	26,635	47,425	
Garfield									182.54
Re-1 (J)	25,705,012	2,720.6	1,251,476	547,970	141,293	11,800	701,063	550,413	
Re-2	14,272,885	1,261.8	580,428	230,330	105,190	8,825	344,345	236,083	
16	3,261,358	134.3	61,778	24,515	11,571	955	37,041	24,737	
Gilpin									645.44
Re-1	1,874,773	40.4	18,584	26,076	3,155	398	29,629	3,232	
Grand									289.19
1 (Jt.)	6,171,172	367.4	169,004	108,513	11,034	505	120,052	48,952	
2	11,041,786	654.2	300,932	189,191	20,443	878	210,512	90,420	
Gunnison									212.89
Re-1J	15,431,061	1,347.1	619,666	285,507	27,677	20,829	334,013	285,653	
Hinsdale									1,429.68
Re-1	2,042,683	22.0	10,120	31,453	3,975	437	35,865	1,760	
Huerfano									149.24
Re-1	8,767,883	1,088.4	500,664	162,431	12,862	256	175,549	325,115	
Re-2	2,302,006	172.6	79,396	25,759	3,384	40	29,183	50,213	
Jackson									399.47
R-1	8,894,000	378.5	174,110	151,198	6,634	16,600	174,432	30,280	
Jefferson									125.15
R-1	446,527,000	60,653.7	27,900,702	7,590,959	1,908,144	118	9,499,221	18,401,481	

County, District	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
Kiowa									$ 488.62
Re-1	$ 9,794,109	397.9	$ 183,034	$ 194,424	$ 6,597	293	$ 201,314	$ 31,832	
Re-2	5,910,734	148.5	68,310	72,561	3,832	120	76,513	11,880	
Kit Carson									452.25
R-1	3,835,853	260.9	120,014	117,994	6,735	-0-	124,729	20,872	
R-2	2,539,439	130.7	60,122	59,110	4,473	-0-	63,583	10,456	
R-3	2,027,079	81.4	37,444	36,813	2,354	-0-	39,167	7,312	
R-4	3,876,104	339.7	156,262	153,631	7,931	-0-	161,562	27,176	
R-5	2,292,623	103.8	47,748	46,944	3,535	-0-	50,479	8,304	
RE-6J	13,143,518	108.2	49,772	48,895	24,795	-0-	73,690	8,656	
Lake									354.35
R-1	45,000,000	2,158.9	993,094	765,000	54,972	56	820,028	173,066	
La Plata									157.24
9-R	33,384,657	3,412.4	1,569,704	536,567	62,845	1,005	600,417	969,287	
10 Jt.R	3,392,348	395.1	181,746	62,186	2,553	107	64,846	116,900	
11 Jt.	7,815,998	907.5	417,450	143,516	5,184	253	148,953	268,497	
Larimer									158.81
R-1	100,737,312	11,342.1	5,217,366	1,801,259	448,902	594	2,250,755	2,966,611	
R-2J	52,102,351	5,799.8	2,667,908	921,030	124,944	303	1,046,277	1,621,631	
R-3	14,615,593	741.7	341,182	117,791	20,029	31	137,851	203,331	
Las Animas									142.36
1	10,685,808	2,259.6	1,039,416	321,681	47,042	-0-	368,723	670,693	
2	5,056,306	245.4	112,884	34,936	3,766	-0-	38,702	74,182	
3	4,555,345	331.2	152,352	47,150	8,352	-0-	55,502	96,850	
6	2,212,031	230.5	106,030	32,814	4,221	19	37,054	68,976	
82	1,690,943	78.2	35,972	11,133	1,557	-0-	12,690	23,282	
88	3,262,842	134.8	62,008	19,191	3,348	-0-	22,539	39,469	
Lincoln									295.09
Re-1	6,446,493	255.8	117,668	75,483	5,266	-0-	80,749	36,919	
Re-4J	7,068,547	590.0	271,400	174,523	18,198	-0-	192,721	78,679	
Re-13	2,235,016	127.2	58,512	37,535	2,296	-0-	39,831	18,681	
Re-23	3,137,598	111.5	51,290	32,902	2,488	-0-	35,390	15,900	
Re-31	3,183,906	134.0	61,640	39,542	2,975	-0-	42,517	19,123	
Logan									242.84
Re-1	48,139,571	3,874.5	1,782,270	940,877	123,109	92	1,064,078	718,192	
Re-3	5,037,598	293.6	135,056	71,297	6,480	53	77,830	57,226	
Re-4(J)	5,613,962	329.2	151,432	90,726	4,775	132	95,633	55,799	
Re-5	7,489,385	189.5	87,170	46,018	3,636	47	49,701	37,469	
Mesa									147.67
49 Jt.	3,497,226	119.0	54,740	19,164	3,335	385	22,884	31,856	
50	5,862,050	261.2	120,152	38,571	8,790	633	47,994	72,158	
51	102,714,158	12,288.8	5,652,848	1,814,690	428,742	23,952	2,267,384	3,385,464	

County, District	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
Mineral									$ 260.92
1	$ 2,293,000	149.4	$ 68,724	$ 38,981	$ 5,117	$ 2,427	$ 46,525	$ 22,199	
Moffat									282.22
Re: No. 1	27,428,000	1,652.2	760,012	466,276	33,013	51,134	550,423	209,589	
Montezuma									113.36
Re-1	19,245,378	2,873.5	1,321,810	325,736	74,676	17,326	417,738	904,072	
Re-4A	3,588,100	580.2	266,892	65,771	8,825	3,263	77,859	189,033	
Re-6	2,538,440	353.6	162,656	40,083	12,153	2,579	54,815	107,841	
Montrose									116.10
Re-1J	25,156,966	3,920.8	1,803,568	461,108	68,611	8,982	538,701	1,264,867	
Re-2	9,940,884	1,177.7	541,742	136,733	16,487	2,434	155,654	386,088	
Morgan									194.03
Re-2(J)	16,887,208	1,419.2	652,832	283,443	42,184	964	326,591	326,241	
Re-3	34,623,057	3,142.9	1,445,734	609,803	106,300	2,069	718,172	727,562	
Re-20(J)	3,538,277	207.4	95,404	40,112	7,288	117	47,517	47,887	
Re-50(J)	6,947,183	568.4	261,464	106,704	22,736	300	129,740	131,724	
Otero									116.44
R-1	16,226,742	2,604.9	1,198,254	303,318	70,179	1,792	375,289	822,965	
R-2	15,665,091	2,047.1	941,666	238,366	38,918	1,512	278,796	662,870	
3 Jt.	2,092,059	361.9	166,474	43,939	7,412	250	51,601	114,873	
R-4J	6,211,971	720.2	331,292	86,842	13,216	423	100,481	230,811	
31	2,131,731	246.4	113,344	28,691	5,712	188	34,591	78,753	
33	2,668,686	348.9	160,494	40,626	6,035	251	46,912	113,582	
Ouray									250.20
R-1	2,960,256	181.5	83,490	45,412	4,491	-0-	49,903	33,587	
R-2	2,071,177	152.0	69,920	38,031	2,954	-0-	40,985	28,935	
Park									456.96
1	3,568,407	196.8	90,528	89,930	4,718	2,409	97,057	15,744	
Re-2	7,038,487	197.8	90,988	90,389	7,180	3,356	100,925	15,824	

County, District	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
Phillips									$ 332.88
Re-1J	$ 13,084,279	678.0	$ 311,880	$ 223,985	$ 26,494	$ 2	$ 250,481	$ 61,399	
Re-2J	8,343,040	393.1	180,826	125,835	18,370	80	144,285	36,541	
Pitkin									339.04
R-1	20,768,251	1,061.7	488,382	359,963	31,244	3,494	394,701	93,681	
Prowers									149.65
Re-1	4,945,254	595.4	273,884	89,099	6,351	98	95,548	178,336	
Re-2	17,602,361	2,216.7	1,019,682	331,723	43,470	570	375,763	643,919	
Re-3	6,688,427	500.4	230,184	74,883	13,356	131	88,370	141,814	
Re-13 Jt.	3,062,445	312.3	143,658	48,806	5,040	231	54,077	89,581	
Pueblo									115.75
60	167,391,104	24,480.0	11,260,800	2,833,664	445,329	405	3,279,398	7,981,402	
70	24,918,466	3,956.0	1,819,760	457,923	80,379	60	538,362	1,281,398	
Rio Blanco									775.51
Re-1	15,349,122	694.3	319,378	538,437	18,105	1,032	557,574	55,544	
Re-4	50,597,209	752.0	345,920	583,189	6,439	1,732	591,360	60,160	
Rio Grande									148.21
7	6,156,798	773.7	355,902	114,667	19,146	61	133,874	222,028	
8	11,536,947	1,713.2	788,072	253,907	30,902	10,176	294,985	493,087	
Re-33J	6,773,708	395.4	181,884	58,083	12,223	64	70,370	111,514	
Routt									284.21
Re-1	10,457,682	321.6	147,936	91,403	8,321	-0-	99,724	48,212	
Re-2	9,687,057	885.4	407,284	251,643	28,667	-0-	280,310	126,974	
Re-3(J)	5,755,653	387.4	178,204	110,106	13,214	-0-	123,320	54,884	
Saguache									175.09
Re-1	3,200,650	277.6	127,696	48,605	6,029	915	55,549	72,147	
2	1,608,174	73.0	33,580	12,781	1,375	181	14,337	19,243	
26 Jt.	7,207,079	761.2	350,152	131,523	17,047	2,258	150,828	199,324	
San Juan									313.70
1	3,233,000	175.2	80,592	54,961	3,696	230	58,887	21,705	
San Miguel									334.72
R-1	5,223,832	187.3	86,158	62,693	3,376	9,714	75,783	14,984	
R-2J	3,161,475	301.9	138,874	83,191	6,622	9,826	99,639	39,235	
18	1,654,943	78.8	36,248	26,376	1,521	3,273	31,170	6,304	

County, District	1970* Assessed Valuation Estimate (1)	ADA Estimated (2)	Basic Support @ $460/ADA (3)	County Support @ 17 Mills (4)	Specific Ownership Tax-1970-Est. (5)	Other Re-sources (6)	Sum of Local Resources (7)	State Support (8)	County Revenue Raised Per ADA @ 17 Mills (9)
Sedgwick									$ 307.74
Re-1	$ 8,405,328	538.7	$ 247,802	$ 165,783	$ 13,833	$ 73	$ 179,689	$ 68,113	
Re-3	7,952,388	348.5	160,310	107,249	9,853	57	117,159	43,151	
Summit									346.90
Re-1	11,772,853	562.3	258,658	195,058	20,304	-0-	215,362	44,984	
Teller									126.72
Re-1	2,787,730	151.6	69,736	19,210	7,801	245	27,256	42,480	
Re-2	4,189,200	784.4	360,824	99,399	19,970	827	120,196	240,628	
Washington									492.26
R-1	10,407,863	621.2	285,752	305,796	12,375	905	319,076	49,696	
R-2	7,272,762	258.9	119,094	127,448	6,095	393	133,936	20,712	
R-3	4,416,674	228.4	105,064	112,433	5,849	393	118,675	18,272	
101	2,851,582	53.9	24,794	26,533	1,815	92	28,440	4,312	
R-104	14,771,275	180.4	82,984	88,805	4,779	266	93,850	14,432	
Weld									152.79
Re-1	11,350,132	1,446.4	665,344	220,994	23,574	76	244,644	420,700	
Re-2	18,645,976	1,191.1	547,906	181,987	39,771	700	222,458	325,448	
Re-3(J)	13,697,394	1,187.0	546,020	179,279	28,705	58	208,042	337,978	
Re-4	10,507,439	917.6	422,096	140,198	23,658	51	163,907	258,189	
Re-5J	9,964,070	807.4	371,404	123,453	26,912	48	150,413	220,991	
6	70,207,521	9,483.3	4,362,318	1,448,944	158,138	489	1,607,571	2,754,747	
Re-7	8,076,739	859.1	395,186	131,260	19,340	50	150,650	244,536	
Re-8	9,095,461	1,659.6	763,416	253,569	21,963	80	275,612	487,804	
Re-9	12,634,770	888.5	408,710	135,752	31,919	2,623	170,294	238,416	
Re-10(J)	2,040,369	99.0	45,540	15,167	5,086	2,289	22,542	22,998	
Re-11(J)	4,718,922	181.3	83,398	27,871	9,366	3,472	40,709	42,689	
Re-12	3,792,116	178.0	81,880	27,196	9,754	3,113	40,063	41,817	
Yuma									257.78
R-J-1	14,715,905	1,096.2	504,252	287,305	28,745	36	316,086	188,166	
RJ-2	15,556,247	937.3	431,158	241,987	28,570	35	270,592	160,566	
STATE TOTALS	4,891,863,908	504,999.4	232,299,724	83,161,892	12,907,916	280,540	96,350,348	137,130,291	

Table XVII

PUBLIC SCHOOL FOUNDATION ACT OF 1969

Estimated Effects of 17 Mill Rate
County "Buy-In", 1970

1970 Assessed Valuation Estimate. Based on Legislative Council projections of valuations for each of the state's 63 counties, COED allocated increases in county valuations to individual districts on the basis of their proportional share of total valuation (by county) in 1968. (Note: 1970 Valuation is for collection year 1970.)

ADA Estimate. Is a projection of 1967-68 actual average daily attendance figures through 1970-71 with 1969-70 and 1970-71 values averaged to produce the estimated calendar (budget) year values for 1970. Mr. Hathaway, consultant to COED, formerly of the State Department of Education, has prepared the estimates of ADA. Based on more than two decades of experience with Colorado school data and on liberal use of telephone conversation with district officials, coupled with appropriate statistical techniques, Mr. Hathaway's projections appear to COED to be most accurate.

Basic Support Level $460/ADA. This column shows the result of applying estimated 1970 ADA to $460 for each district.

County Support @ 17 Mills. The Public School Foundation Act proposal would require a county-wide property tax levy on all districts (and parts of districts) in each county. Thus, this column reflects the sum that a 17 mill levy on estimated 1970 valuations will raise in each district.

Specific Ownership Tax-1970-Est. Shows COED's projection of 1970 Specific Ownership taxes assignable to each district. The projection is based on the five year increase in such taxes actually experienced between 1961-62 and 1966-67. It should be noted that since school property taxes constitute an ever increasing proportion of all local property taxes, COED's projection method probably understates this resource for 1970.

Other Resources. Shows 1966-67 actual receipts of miscellaneous federal and state grants available for non-categorical programs in each school district. The bulk of these funds are from mineral leasing, forest, grazing, state land board payments et al. These values probably change insignificantly and thus COED made no attempt to project 1970 values but accepts those experienced in the last year for which data are available.

Sum of Local Resources. Sum of County support via the 17 mill levy, specific ownership tax monies, and other resources.

Table XVII
(Continued)

State Support. The values in this column represent the amounts that the state would be required to contribute to each district in order to finance the difference between the sum of columns headed "Basic Support Level $460/ADA" and "Sum of Local Resources." In districts where the sum of local resources would reduce state support to less than $80.00 per ADA, the state will provide a minimum support payment to the district of $80.00 per ADA.

County Revenue Raised Per ADA @ 17 Mills. The amount of revenue raised (per school child in average daily attendance) by the required local 17 mill levy.

Table XVIII

IMPACT UPON COUNTIES IN COLORADO OF RECOMMENDED REVENUE MEASURES

	Mill Levy[1] 1968[2] (1)	Assessed Valuation Projected to 1969[2] (2)	Share of $3.50 Motor Vehicle Registration Fee Increase Calendar 1967[3] (3)	Share of Motor Fuel Tax Increase Fiscal 1969- 0 [4] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed In Mills (6)
Adams	16.00	$ 298,066,000	$ 394,600	$ 105,281	$ 499,881	1.68
Alamosa	17.71	20,441,000	25,011	20,729	45,740	2.24
Arapahoe	9.23	317,896,000	334,271	46,024	380,295	1.20
Archuleta	14.35*	9,062,000	8,558	22,918	31,476	3.47
Baca	15.26*	24,910,000	20,013	49,105	69,118	2.77
Bent	15.97	16,174,000	15,302	23,744	39,046	2.41
Boulder	11.27	283,868,000	258,856	45,065	303,921	1.07
Chaffee	13.30*	25,082,000	28,028	27,484	55,512	2.21
Cheyenne	14.65	15,281,000	8,029	23,280	31,309	2.05
Clear Creek	14.25	26,979,000	13,069	12,014	25,083	0.93
Conejos	18.53	11,691,000	15,729	31,904	47,633	4.07
Costilla	24.01*	6,370,000	6,842	22,553	29,395	4.61
Crowley	16.80	9,276,000	9,289	11,965	21,254	2.29
Custer	17.50	4,111,000	4,382	16,788	21,170	5.15
Delta	16.50	24,006,000	44,972	40,977	85,949	3.58
Denver	24.47[5]	1,345,468,000	1,013,638	336,320[6]	1,349,958	1.00
Dolores	16.55*	5,809,000	6,024	27,504	33,528	5.77
Douglas	16.25*	22,449,000	21,382	22,948	44,330	1.97
Eagle	13.62	24,021,000	17,262	30,229	47,491	1.98
Elbert	14.98	18,901,000	12,257	30,354	42,611	2.25
El Paso	17.45*	363,304,000	417,120	102,181	519,301	1.43
Fremont	14.25	37,154,000	52,129	40,454	92,583	2.49
Garfield	16.52	38,660,000	43,802	49,643	93,445	2.42
Gilpin	34.40	3,941,000	4,242	10,086	14,328	3.64
Grand	10.54	16,712,000	15,428	39,069	54,497	3.26

Table XVIII
(Continued)

	Mill Levy[1/] 1968[2/] (1)	Assessed Valuation Projected to 1969[2/] (2)	Share of $3.50 Motor Vehicle Registration Fee Increase Calendar 1967[3/] (3)	Share of Motor Fuel Tax Increase Fiscal 1969-70 [4/] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed In Mills (6)
Gunnison	13.60	17,001,000	17,346	53,605	70,951	4.17
Hinsdale	14.75	2,380,000	1,466	12,042	13,508	5.68
Huerfano	25.50	11,070,000	14,780	27,818	42,598	3.85
Jackson	14.70	8,894,000	5,929	24,689	30,618	3.44
Jefferson	12.96	446,527,000	511,206	174,165	685,371	1.53
Kiowa	19.45	15,705,000	7,332	23,476	30,808	1.96
Kit Carson	16.00	27,952,000	23,814	42,678	66,492	2.38
Lake	11.43	50,686,000	21,098	13,291	34,389	0.68
La Plata	15.39	43,328,000	49,395	48,247	97,642	2.25
Larimer	13.20	166,332,000	188,811	74,977	263,788	1.59
Las Animas	26.07	27,465,000	33,842	66,653	100,495	3.66
Lincoln	17.05*	21,439,000	15,954	32,976	48,930	2.28
Logan	9.35	66,679,000	56,189	53,985	110,174	1.65
Mesa	14.36	109,653,000	150,734	89,094	239,828	2.19
Mineral	20.23	2,293,000	2,107	7,673	9,780	4.27
Moffat	11.00	27,428,000	21,735	85,204	106,939	3.90
Montezuma	17.35	25,471,000	38,395	48,585	86,980	3.41
Montrose	15.40	35,368,000	53,624	70,670	124,294	3.51
Morgan	15.00*	59,971,000	57,256	38,320	95,576	1.59
Otero	17.94	42,166,000	56,578	23,756	80,334	1.91
Ouray	16.12	5,478,000	4,900	9,240	14,140	2.58
Park	26.00	10,607,000	7,704	46,500	54,204	5.11
Phillips	10.16	18,980,000	14,350	20,353	34,703	1.83
Pitkin	21.86	25,893,000	17,944	14,526	32,470	1.25
Prowers	22.21	31,307,000	39,333	30,338	69,671	2.23

Table XVIII
(Continued)

	Mill Levy[1] 1968[2] (1)	Assessed Valuation Projected to 1969[2] (2)	Share of $3.50 Motor Vehicle Registration Fee Increase Calendar 1967[3] (3)	Share of Motor Fuel Tax Increase Fiscal 1969-70 [4] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed In Mills (6)
Pueblo	18.50	$ 194,478,000	$ 249,837	$ 45,922	$ 295,759	1.52
Rio Blanco	10.70	65,978,000	16,240	39,519	55,759	0.85
Rio Grande	16.50	25,175,000	28,406	26,242	54,648	2.17
Routt	11.90	26,656,000	19,100	46,594	65,694	2.46
Saguache	14.81	11,629,000	11.186	50,945	62,131	5.34
San Juan	29.00	3,233,000	2,236	7,301	9,537	2.95
San Miguel	11.25	9,575,000	6,086	34,241	40,327	4.21
Sedgwick	16.16	16,573,000	11,634	15,746	27,380	1.65
Summit	15.78	12,274,000	7,942	14,587	22,529	1.84
Teller	29.88	6,977,000	9,863	19,532	29,395	4.21
Washington	8.40	40,971,000	20,216	60,242	80,458	1.96
Weld	16.00	187,265,000	213,955	133,118	347,073	1.85
Yuma	13.40	31,052,000	27,174	46,155	73,329	2.36
Totals		$4,901,541,000	$4,925,932	$2,861,624	$7,687,556	

1/ Total county levy except: Public School Fund and Junior College levies.
2/ Source: County Reports 1968.
3/ Legislative Council Memo for 1969 projections.
4/ Source: Highway Users Tax Fund projections from Colorado Highway Department; found by subtracting 1¢ increase projection per county from 2¢ projection.
5/ Includes City General Fund as well as County levies.
6/ Denver computed as a city in HUTF sharing.
*Indicates 1968 levies not available and 1967 levies are shown.

Table XIX

IMPACT ON CITIES OF RECOMMENDED REVENUE MEASURES

(Based on Most Recent Data Available, Impact Shown in Dollars and in Mills on Assessed Value)

County, Cities	Mill Levy 1968[1/] (1)	Assessed Valuation[1/] (2)	Increase in Motor Fuel Tax[2/] (3)	Motor Vehicle Registration Fee[3/] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4/] (6)
Adams						
Arvada (See Jefferson County)						
Aurora (See Arapahoe County)						
Bennett	11.50	$ 369,051	$ 297	$ 1,211	$ 1,508	4.09
Brighton	15.00	10,183,910	4,394	17,353	21,747	2.14
Commerce City	9.00	30,864,670	10,963	41,864	52,827	1.71
Federal Heights	13.90	1,055,790	740	3,454	4,194	3.97
Thornton	14.98	15,251,740	6,532	24,266	30,798	2.02
Westminster	9.50	25,031,170	10,499	41,304	51,803	2.07
Alamosa						
Alamosa	14.36	9,481,920	3,229	11,739	14,968	1.58
Hooper	4.07	58,380	157	175	332	5.69
Arapahoe						
Aurora (Arapahoe County)		63,090,937				
Aurora (Adams County)		30,155,340				
Total	14.50	93,246,277	33,872	116,977	150,849	1.62
Bow Mar (Arapahoe County)		1,915,190				
Bow Mar (Jefferson County)		834,570				
Total	7.00	2,749,760	778	3,062	3,840	1.40
Cherry Hills	8.50	14,606,170	2,377	6,888	9,265	0.63
Deer Trail	15.48	414,830	304	830	1,134	2.73
Englewood	4.985	61,101,694	21,325	78,771	100,096	1.64
Glendale	9.50	8,928,120	731	3,682	4,413	0.49
Greenwood Village	8.00	8,430,240	1,322	2,625	3,947	0.47
Littleton	10.00	46,511,130	13,356	46,946	60,302	1.30
Sheridan	13.00	4,521,429	2,542	10,434	12,976	2.87
Columbine Valley	5.00	1,872,460	254	984	1,238	0.66
Archuleta						
Pagosa Springs*	20.50	1,151,076	777	3,031	3,808	3.31
Baca						
Campo*	16.64	137 169	209	654	863	6.29
Pritchett*	10.00	349,125	208	760	968	2.77
Springfield*	15.13	2,278,032	1,106	3,500	4,606	2.02
Two Buttes*	10.72	82,584	127	84	211	2.55
Vilas*	27.78	66,422	97	312	409	6.16
Walsh*	22.13	1,049,097	747	3,168	3,915	3.73

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Bent						
Las Animas	22.00	$ 2,675,064	$ 1,724	$ 5,940	$ 7,664	2.86
Boulder						
Boulder	7.70	111,179,910	32,264	112,756	145,020	1.30
Broomfield	13.00	11,950,730	3,375	13,688	17,063	1.43
Jamestown	18.85	172,060	140	574	714	4.15
Lafayette	14.33	2,987,450	1,663	7,038	8,701	2.91
Longmont	9.00	36,590,850	12,693	45,678	58,371	1.60
Louisville	12.00	2,561,640	1,270	5,264	6,534	2.55
Lyons	11.878	914,190	606	2,748	3,354	3.67
Nederland	14.00	810,220	549	1,204	1,753	2.16
Superior	17.81	78,320	71	42	113	1.44
Ward	10.00	105,640	97	130	227	2.15
Chaffee						
Buena Vista	18.65	1,886,850	1,263	4,924	6,187	3.28
Poncha Springs	10.79	462,320	237	452	689	1.49
Salida	23.00	5,193,450	2,880	10,486	13,366	2.57
Cheyenne						
Cheyenne Wells	25.00	1,192,148	768	2,443	3,211	2.69
Kit Carson	17.30	335,132	297	966	1,263	3.77
Clear Creek						
Empire	17.00	147,380	156	648	804	5.46
Georgetown	20.00	766,670	458	1,544	2,002	2.61
Idaho Springs	22.00	1,578,120	1,099	4,616	5,715	3.62
Silver Plume	18.40	148,610	134	322	456	3.07
Conejos						
Antonito	14.38	542,170	469	1,603	2,072	3.82
La Jara	19.10	666,040	341	1,442	1,783	2.68
Manassa	12.60	292,910	736	1,582	2,318	7.91
Romeo	9.23	118,870	207	511	718	6.04
Sanford	9.00	185,210	767	973	1,740	9.39
Costilla						
Blanca*	11.50	195,155	428	416	844	4.32
Crowley						
Crowley	18.00	135,435	161	374	535	3.95
Olney Springs	7.75	160,300	217	609	826	5.15
Ordway	23.00	1,013,465	677	2,258	2,935	2.90
Sugar City	16.20	245,650	240	581	821	3.34

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Custer						
Silver Cliff	7.40	$ 112,856	$ 307	$ 374	$ 681	6.03
Westcliffe	11.00	329,629	269	875	1,144	3.47
Delta						
Cedaredge	13.00	673,020	334	1,208	1,542	2.29
Crawford	9.23	130,820	130	298	428	3.27
Delta	16.07	4,750,670	2,231	8,722	10,953	2.31
Hotchkiss	13.52	587,480	301	1,158	1,459	2.48
Paonia	14.21	1,190,720	648	2,586	3,234	2.72
Orchard City	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Dolores						
Dove Creek*	18.61	707,775	619	2,110	2,729	3.86
Rico*	18.00	141,470	198	564	762	5.39
Douglas						
Castle Rock*	14.69	1,964,700	970	4,193	5,163	2.63
Eagle						
Basalt	16.80	480,215	176	745	921	1.92
Eagle	19.55	729,845	456	1,911	2,367	3.24
Gypsum	16.50	291,834	178	756	934	3.20
Minturn	32.50	344,770	298	1,642	1,940	5.63
Red Cliff	47.00	130,770	197	791	988	7.56
Vail	5.00	5,171,175	249	550	799	0.15
Elbert						
Elizabeth	14.93	319,945	269	903	1,172	3.66
Kiowa	14.12	212,494	119	542	661	3.11
Simla	9.90	604,921	391	1,141	1,532	2.53
El Paso						
Calhan*	13.42	476,530	422	1,256	1,678	3.52
Colorado Springs*	19.38	182,190,110	63,465	195,612	259,077	1.42
Fountain*	18.90	1,867,680	1,197	4,610	5,807	3.11
Manitou Springs*	20.03	5,521,210	2,624	9,485	12,109	2.19
Monument*	16.00	388,730	322	1,040	1,362	3.50
Palmer Lake*	14.40	948,940	753	1,291	2,044	2.15
Ramah*	15.00	85,700	131	252	383	4.47
Fremont						
Canon City	16.50	13,282,970	5,409	18,914	24,323	1.83
Coal Creek	20.85	43,000	145	388	533	12.40
East Canon	10.00	1,319,620	962	3,538	4,500	3.41
Florence	18.80	2,752,100	1,574	6,202	7,776	2.83
Rockvale	12.00	103,830	298	1,040	1,338	12.89
Williamsburg	17.50	32,970	144	91	235	7.13

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Garfield						
Carbondale	15.00	$ 694,620	$ 599	$ 2,706	$ 3,305	4.76
Glenwood Springs	8.00	8,213,910	2,689	10,994	13,683	1.67
Grand Valley	15.00	288,990	254	808	1,062	3.67
New Castle	8.87	338,460	296	1,414	1,710	5.05
Rifle	17.00	3,001,480	1,531	6,296	7,827	2.61
Silt	24.50	338,260	281	1,092	1,373	4.06
Gilpin						
Blackhawk	36.00	666,490	210	906	1,116	1.67
Central City	32.50	328,885	456	1,309	1,765	5.37
Grand						
Fraser	25.00	163,640	158	682	840	5.13
Granby	14.50	1,175,050	517	2,090	2,607	2.22
Grand Lake	19.90	1,322,055	432	1,116	1,548	1.17
Hot Sulphur Springs	21.00	308,460	248	654	902	2.92
Kremmling	9.00	1,139,590	632	2,233	2,865	2.51
Gunnison						
Crested Butte	24.06	661,800	335	1,018	1,353	2.04
Gunnison	13.30	5,048,530	2,580	8,967	11,547	2.29
Pitkin	7.75	102,895	134	192	326	3.17
Hinsdale						
Lake City	6.41	621,980	245	651	896	1.44
Huerfano						
La Veta	15.00	438,530	467	1,340	1,807	4.12
Walsenburg	18.75	3,116,190	2,275	8,648	10,923	3.51
Jackson						
Walden	16.00	1,024,017	671	2,996	3,667	3.58
Jefferson						
Arvada (Jefferson County)		59,742,120				
Arvada (Adams County)		1,940,730				
Total	14.00	61,682,850	18,433	60,935	79,368	1.29
Bow Mar (See Arapahoe County)						
Edgewater	12.35	6,278,090	2,622	11,414	14,036	2.24
Golden	18.00	15,781,460	6,076	22,596	28,672	1.82
Morrison	15.00	563,560	738	3,958	4,696	8.33
Mountain View	10.00	1,031,480	506	2,702	3,208	3.11
Lakeside	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Kiowa						
Eads	25.35	1,101,651	712	2,709	3,421	3.11
Haswell	12.90	152,927	184	312	496	3.24
Sheridan Lake	11.07	212,264	77	144	221	1.04

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Kit Carson						
Bethune	6.00	$ 85,253	$ 115	$ 270	$ 385	4.52
Burlington	13.00	4,043,351	1,887	7,312	9,199	2.28
Flagler	21.14	856,769	582	1,722	2,304	2.69
Seibert	17.00	285,707	194	598	792	2.77
Stratton	18.25	735,128	487	1,894	2,381	3.24
Vona	15.00	73,341	145	336	481	6.56
Lake						
Leadville	55.23	2,646,260	2,634	10,168	12,802	4.84
La Plata						
Bayfield	15.00	281,950	233	868	1,101	3.90
Durango	11.98	16,887,330	5,999	22,208	28,207	1.67
Ignacio	23.00	409,275	247	1,036	1,283	3.13
Larimer						
Berthoud	23.00	1,502,330	758	2,989	3,747	2.49
Estes Park	9.00	6,189,490	1,747	5,450	7,197	1.16
Fort Collins	10.00	56,501,610	20,068	72,716	92,784	1.64
Loveland	16.86	26,360,620	9,322	34,674	43,996	1.67
Timnath	10.00	129,460	84	238	322	2.49
Wellington	22.00	376,530	390	1,410	1,800	4.78
Las Animas						
Aguilar	21.50	274,900	434	1,435	1,869	6.80
Branson	14.50	47,020	122	259	381	8.10
Cokedale	16.16	50,350	100	259	359	7.13
Starkville	N.A.	N.A.	87	259	346	N.A.
Trinidad	24.50	8,098,560	5,356	17,608	22,964	2.84
Lincoln						
Arriba	22.82*	280,610*	228	472	700	2.49
Genoa	32.12*	185,330*	183	427	610	3.29
Hugo	25.60*	818,350*	552	2,009	2,561	3.13
Limon	27.75*	2,588,320*	1,273	4,466	5,739	2.22
Logan						
Crook	12.75	230,625	163	466	629	2.73
Fleming	13.34	334,250	295	892	1,187	3.55
Iliff	22.89	138,843	158	301	459	3.31
Merino	19.41	174,470	191	700	891	5.11
Peetz	14.90	257,940	168	452	620	2.40
Sterling	19.81	16,722,163	6,471	24,636	31,107	1.86
Mesa						
Collbran	24.30	254,880	190	728	918	3.60
De Beque	32.00	149,090	185	570	755	5.06
Fruita	19.00	1,974,070	1,396	5,036	6,432	3.26
Grand Junction	14.00	41,773,480	13,626	48,128	61,754	1.48
Palisade	23.00	1,196,160	565	2,524	3,089	2.58

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Mineral						
Creede	16.24	$ 361,595	$ 290	$ 1,040	$ 1,330	3.68
Moffat						
Craig	17.00	7,531,125	3,328	13,846	17,174	2.28
Dinosaur	12.00	250,085	234	560	794	3.17
Montezuma						
Cortez	6.00	9,930,070	3,872	13,363	17,235	1.94
Dolores	21.00	722,205	398	1,547	1,945	2.69
Mancos	16.50	577,905	371	1,494	1,865	3.23
Montrose						
Montrose	9.00	10,342,045	3,921	14,518	18,439	1.78
Naturita	12.00	516,730	667	3,185	3,852	7.45
Nucla	20.00	715,100	457	1,638	2,097	2.93
Olathe	15.87	811,085	548	1,872	2,420	2.98
Morgan						
Brush	18.50*	5,143,570*	2,063	7,924	9,987	1.94
Hillrose	13.00*	125,310*	93	248	341	2.72
Log Lane Village	39.64*	179,070*	117	581	698	3.90
Fort Morgan	7.00*	12,282,960*	4,834	18,151	22,985	1.87
Otero						
Cheraw	14.20	484,699	113	430	543	1.12
Fowler	12.78	1,592,690	688	2,723	3,391	2.13
La Junta	15.20	10,327,144	4,241	15,950	20,191	1.96
Manzanola	19.50	461,901	241	826	1,067	2.31
Rocky Ford	18.50	6,540,538	2,490	8,900	11,390	1.74
Swink	12.00	558,251	250	1,060	1,310	2.35
Ouray						
Ouray	30.95	1,052,695	506	1,830	2,336	2.22
Ridgway	29.02	210,045	248	630	878	4.18
Park						
Alma	18.00	131,770	144	402	546	4.14
Fairplay	26.90	422,950	378	1,424	1,802	4.26
Phillips						
Haxtun	21.69	1,158,087	716	2,443	3,159	2.73
Holyoke	12.00	2,752,951	1,215	4,434	5,649	2.05
Paoli	6.30	234,392	107	192	299	1.28
Pitkin						
Aspen	16.00	10,488,140	1,481	5,484	6,965	0.66

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Prowers						
Granada	17.60	$ 398,175	$ 365	$ 956	$ 1,321	3.32
Hartman	14.00	160,590	132	171	303	1.89
Holly	17.50	1,188,040	592	2,079	2,671	2.25
Lamar	10.00	9,744,746	4,480	15,414	19,894	2.04
Wiley	12.00	328,617	180	707	887	2.70
Pueblo						
Boone	26.00	254,169	216	703	919	3.62
Pueblo	19.00	114,892,982	55,928	178,202	234,130	2.04
Rye	20.50	181,880	92	322	414	2.28
Rio Blanco						
Meeker	23.76	2,007,030	1,314	4,963	6,277	3.13
Rangely	42.00	1,757,680	1,191	5,026	6,217	3.54
Rio Grande						
Center (See Saguache County)						
Del Norte	25.25	1,273,765	821	3,143	3,964	3.11
Monte Vista	19.85	4,667,075	2,161	8,438	10,599	2.27
Routt						
Hayden	40.53	712,270	526	1,970	2,496	3.50
Oak Creek	28.00	388,800	391	1,589	1,980	5.09
Steamboat Springs	19.00	3,436,380	1,358	5,306	6,664	1.94
Yampa	22.85	271,960	220	777	997	3.67
Saguache						
Bonanza	1.75	28,270	84	45	129	4.56
Center (Rio Grande County)		110,770				
Center (Saguache County)		1,199,410				
Total	19.50	1,310,180	912	3,409	4,321	3.30
Crestone	9.65	49,890	104	136	240	4.81
Moffat	6.50	49,260	222	304	526	10.68
Saguache	20.10	437,320	516	1,771	2,287	5.23
San Juan						
Silverton	39.00	579,015	576	2,012	2,588	4.47
San Miguel						
Norwood	20.00	403,080	214	906	1,120	2.78
Ophir	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Sawpit	N.A.	N.A.	15	24	39	N.A.
Telluride	53.00	525,100	419	1,400	1,819	3.46
Sedgwick						
Julesburg	12.00	2,675,450	1,161	4,186	5,347	2.00
Ovid	15.06	354,430	256	976	1,232	3.48
Sedgwick	21.00	205,420	231	612	843	4.08

Table XIX
(Continued)

County, Cities	Mill Levy 1968[1] (1)	Assessed Valuation[1] (2)	Increase in Motor Fuel Tax[2] (3)	Motor Vehicle Registration Fee[3] (4)	Total Columns 3 and 4 (5)	Column 5 Expressed in Mills[4] (6)
Summit						
Blue River	N.A.	$ N.A.	$ 239	$ 297	$ 536	N.A.
Breckenridge	27.00	1,257,930	474	1,508	1,982	1.58
Dillon	24.00	848,450	180	381	561	0.66
Frisco	23.00	617,260	320	1,242	1,562	2.53
Silverthorne	25.00	274,000	246	602	848	3.09
Teller						
Cripple Creek	54.00	482,000	594	1,554	2,148	4.46
Victor	48.00	235,210	259	770	1,029	4.37
Woodland Park	25.305	1,347,880	988	2,478	3,466	2.57
Green Mountain Falls	17.00	908,170*	433	1,134	1,567	1.73
Washington						
Akron	22.90	2,494,444	1,163	4,298	5,461	2.19
Otis	16.85	458,270	370	1,176	1,546	3.37
Weld						
Ault	24.84	946,670	538	2,450	2,988	3.16
Dacono	10.00	161,730	215	665	880	5.44
Eaton	20.57	2,137,540	891	4,301	5,192	2.43
Erie	37.00	456,980	503	1,834	2,337	5.11
Evans	17.11	2,730,810	1,151	4,186	5,337	1.95
Firestone	19.14	178,610	190	430	620	3.47
Fort Lupton	14.54	2,671,910	1,324	5,509	6,833	2.56
Frederick	21.00	314,510	405	1,652	2,057	6.54
Garden City	N.A.	N.A.	131	584	715	N.A.
Gilcrest	18.51	318,440	316	1,029	1,345	4.22
Greeley	16.00	52,155,140	19,854	72,216	92,070	1.77
Grover	18.27	92,470	194	259	453	4.90
Hudson	24.90	424,100	388	1,323	1,711	4.03
Johnstown	22.50	1,090,430	676	3,028	3,704	3.40
Keenesburg	17.70	547,680	366	1,264	1,630	2.98
Keota	10.00	13,500	94	3	97	7.19
Kersey	25.00	411,700	337	1,281	1,618	3.93
La Salle	22.50	1,356,980	705	3,000	3,705	2.73
Mead	28.55	157,030	158	539	697	4.44
Milliken	30.00	411,540	362	1,430	1,792	4.35
Nunn	17.50	220,770	282	598	880	3.99
Pierce	8.15	392,580	337	1,008	1,345	3.43
Platteville	25.10	581,590	400	1,372	1,772	3.05
Raymer	11.35	98,670	152	210	362	3.67
Rosedale	1.36	127,890	60	294	354	2.77
Severance	2.69	141,850	61	136	197	1.39
Windsor	26.17	1,692,660	877	3,654	4,531	2.68
Yuma						
Eckley	15.70	125,880	300	522	822	6.53
Wray	3.00	2,602,070	1,335	5,089	6,424	2.47
Yuma	10.00	2,938,600	1,577	5,716	7,293	2.48
Total			874,144	1,880,354		

Table XIX
(Continued)

Footnotes

* 1968 county report not available, indicates use of previous years data.

N.A. - not available.

1/ Source: 1968 county reports to the Tax Commission for 1969 tax year.
2/ Based upon data provided by the State Highway Department projected to 1969-70 fiscal year.
3/ Based upon data found in *Colorado's Annual Highway Report for 1967*.
4/ This does not necessarily represent property tax reduction as the funds shown in column 5 are required by law to be spent for highway purposes. The General Fund money which is spent for streets and roads is the only source of possible property tax relief.

Table XX

SUMMARY - EDUCATION PROGRAMS - 1970

Public School Foundation Act of 1969 and State Support for Special Programs1/

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disad- vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs1/ (7)
Adams					$ 1,906	$ 1,906
1	$ 763,710	$ 2,417,466	$ 56,746		136,863	2,611,075
12	1,364,887	4,598,093	58,898		120,478	4,777,469
14	944,190	2,935,220	106,757		177,469	3,219,446
27J	400,544	1,234,986	42,246		58,472	1,335,704
29J	28,652	80,368	736	$ 17,894		98,998
31J	24,453	54,667	570		1,098	56,335
50	1,654,049	5,399,775	81,402	17,342	286,436	5,784,955
Alamosa						
Re-11J	369,870	683,622	69,110		9,107	761,839
Re-22J	39,721	67,781	4,637	20,424		92,842
Arapahoe					68,423	68,423
1	1,060,128	1,692,374	125,598		55,764	1,873,736
2	382,269	580,833	37,242		73,089	691,164
5	1,243,395	1,867,033	14,702		141,244	2,022,979
6	2,663,390	4,691,090	22,834		167,691	4,881,615
26J	23,408	37,174	5,115	14,950		57,239
28J	2,451,410	5,640,358	139,987		177,454	5,957,799
32J	39,025	67,511	626	21,206		89,343
Archuleta						
50 Jt.	190,677	179,025	37,794			216,819
Baca					35,848	35,848
RE-1	156,792	76,704	14,978			91,682
RE-3	35,289	14,161	2,484	17,756		34,401
RE-4	185,732	83,138	17,020			100,158
RE-5	31,272	15,372	4,342	15,180		34,894
RE-6	52,670	21,758	3,864	16,100		41,722

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disad-vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs[1/] (7)
Bent						
Re-1	$ 230,719	$ 241,383	$ 41,179		$ 14,155	$ 296,717
Re-2	47,763	51,505	9,310	$ 17,204	202	78,221
Boulder						
Re1J	1,714,342	2,562,646	88,927		81,947	2,733,520
Re2(J)	4,073,812	5,509,322	132,995	7,406	426,799	6,076,522
Chaffee						
R-31	209,478	301,490	5,630			307,120
R-32(J)	258,002	367,322	17,700		2,918	387,940
Cheyenne						
R-1	88,967	14,392	5,612	18,170		38,174
R-2	138,973	22,624	3,717	2,162		28,503
R-3	43,931	7,072		14,306		21,378
Clear Creek						
RE-1	431,105	88,096	4,434			92,530
Conejos						
RE-1J	110,636	495,736	80,408		645	576,789
6J	29,468	132,958	22,043			155,001
Re-10	73,186	345,782	45,319		3,869	394,970
Costilla						
R-1	83,426	208,398	83,610	13,846		305,854
R-30	35,041	82,259	36,395		6,793	125,447
Crowley						
Re-1J	160,500	174,932	49,036		7,455	231,423
Custer						
C-1	57,736	45,212	5,446	13,616		64,274

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disadvantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs1/ (7)
Delta						
50J	$ 581,865	$ 1,056,701	$ 138,975		$ 31,746	$ 1,227,422
Denver						
1	25,146,744	16,602,856	2,355,715		2,222,296	21,180,867
Dolores						
Re-1 (J)	115,557	134,545	9,237	$ 9,430		153,212
Douglas						
Re-1 (Jt.)	449,012	580,008	14,996		54,272	649,276
Eagle						
Re-50 (J)	388,335	291,131	30,176	14,904	8,815	345,026
Elbert						
C-1	108,103	42,455	7,802			50,257
C-2	52,626	15,362	6,054			21,416
100 (J)	104,968	52,858	12,917	19,044	2,732	87,551
200	41,706	14,460	3,165	18,308		35,933
300	25,554	7,382	2,705	11,776		21,863
El Paso						
RJ-1	42,400	81,616	2,208			83,824
2	662,247	1,710,157	14,849		19,304	1,744,310
3	875,320	2,291,090	54,574		53,018	2,398,682
8	354,299	940,417	17,057		43,071	1,000,545
11	4,121,798	9,456,252	382,830		255,020	10,094,102
12	330,792	611,196	6,164		20,976	638,336
14	163,310	334,456	23,662		1,107	359,225
20	481,979	1,296,611	9,163		30,157	1,335,931
22	29,834	70,032	405		1,361	71,798
23 J	17,926	36,630	202			36,832

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA Total Local Resources (2)	State Support (3)	Disad-vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs[1/] (7)
El Paso (Cont.)						
28	$ 6,161	$ 15,735	$ 221			$ 15,956
38	73,914	178,396	16,928			195,324
49	12,212	17,550	846			18,396
54 J	11,343	14,509	699			15,208
60 J	32,742	36,166	773			36,939
Fremont						
Re-1	522,442	826,416	53,691		$ 21,326	901,433
Re-2 (J)	238,723	402,885	19,412		14,191	436,488
Re-3	26,635	47,425	1,362	$ 18,722		67,509
Garfield						
Re-1 (J)	701,063	550,413	22,043		11,863	584,319
Re-2	344,345	236,083	18,014		11,426	265,523
16	37,041	24,737	5,354			30,091
Gilpin						
Re-1	29,629	3,232				3,232
Grand						
1 (Jt.)	120,052	48,952	15,879	13,846	14,012	92,689
2	210,512	90,420	5,575			95,995
Gunnison						
Re-1J	334,013	285,653	30,029	5,474	65,750	386,906
Hinsdale						
Re-1	35,865	1,760				1,760
Huerfano						
Re-1	175,549	325,115	111,118	2,392		438,625
Re-2	29,183	50,213	12,696	18,722		81,631

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disad-vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs[1/] (7)
Jackson						
R-1	$ 174,432	$ 30,280	$ 1,288	$ 18,492		$ 50,060
Jefferson						
R-1	9,499,221	18,401,481	290,223		$ 800,377	19,492,081
Kiowa						
Re-1	201,314	31,832	11,316	16,054		59,202
Re-2	76,513	11,880	5,078	17,342		34,300
Kit Carson					45,607	45,607
R-1	124,729	20,872	6,311	12,742	42,487	82,412
R-2	63,583	10,456	1,233	16,468		28,157
R-3	39,167	7,312	1,030	15,824		24,166
R-4	161,562	27,176	13,745	20,102		61,023
R-5	50,479	8,304	1,086	14,214		23,604
RE-6J	73,690	8,656	10,709			19,365
Lake						
R-1	820,028	173,066	21,326			194,392
La Plata						
9-R	600,417	969,287	92,570	2,530	48,481	1,112,868
10 Jt.R	64,846	116,900	8,593	12,420		137,913
11 Jt.	148,953	268,497	20,958			289,455
Larimer						
R-1	2,250,755	2,966,611	156,897	22,954	252,591	3,399,053
R-2J	1,046,277	1,621,631	99,857		50,949	1,772,437
R-3	137,851	203,331	5,575		1,271	210,177

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disad-vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs1/ (7)
Las Animas						
1	$ 368,723	$ 670,693	$ 161,644		$ 36,324	$ 868,661
2	38,702	74,182	12,696	$ 19,274		106,152
3	55,502	96,850	11,003	7,406		115,259
6	37,054	68,976	22,117	16,882		107,975
82	12,690	23,282	1,527	14,766		39,575
88	22,539	39,469	3,533	18,078		61,080
Lincoln						
Re-1	80,749	36,919		15,318		52,237
Re-4J	192,721	78,679	8,832		1,982	89,493
Re-13	39,831	18,681	2,558	17,986		39,225
Re-23	35,390	15,900		17,986		33,886
Re-31	42,517	19,123		18,308		37,431
Logan						
Re-1	1,064,078	718,192	60,389		41,245	819,826
Re-3	77,830	57,226	4,545	15,318		77,089
Re-4(J)	95,633	55,799	3,478	7,084		66,361
Re-5	49,701	37,469	2,870	18,170		58,509
Mesa						
49 Jt.	22,884	31,856	2,079			33,935
50	47,994	72,158	3,441	16,744		92,343
51	2,267,384	3,385,464	214,912	27,646	382,903	4,010,925
Mineral						
1	46,525	22,199		14,950		37,149
Moffat						
Re: No. 1	550,423	209,589	33,525	31,280	30,928	305,322

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA Total Local Resources (2)	State Support (3)	Disadvantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs1/ (7)
Montezuma						
Re-1	$ 417,738	$ 904,072	$ 95,422		$ 15,602	$ 1,015,096
Re-4A	77,859	189,033	19,173	$ 1,242		209,448
Re-6	54,815	107,841	17,885	12,466		138,192
Montrose						
Re-1J	538,701	1,264,867	112,074		32,908	1,409,849
Re-2	155,654	386,088	32,513	2,576	38,456	459,633
Morgan						
Re-2(J)	326,591	326,241	44,234		8,832	379,307
Re-3	718,172	727,562	67,988		40,068	835,618
Re-20(J)	47,517	47,887	4,122	18,308		70,317
Re-50(J)	129,740	131,724	8,814			140,538
Otero						
R-1	375,289	822,965	86,664		18,467	928,096
R-2	278,796	662,870	61,622		24,048	748,540
3 Jt.	51,601	114,873	7,912			122,785
R-4J	100,481	230,811	14,830		2,858	248,499
31	34,591	78,753	3,864			82,617
33	46,912	113,582	6,201			119,783
Ouray						
R-1	49,903	33,587	3,901	20,056		57,544
R-2	40,985	28,935	5,060	16,468		50,463
Park						
1	97,057	15,744	2,576	18,676		36,996
Re-2	100,925	15,824	6,532	20,240	8,423	51,019
Phillips						
Re-1J	250,481	61,399	9,899		3,790	75,088
Re-2J	144,285	36,541	7,894	12,190		56,625

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disad-vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs 1/ (7)
Pitkin						
R-1	$ 394,701	$ 93,681	$ 10,856		$ 4,461	$ 108,998
Prowers						
Re-1	95,548	178,336	8,777	$ 17,158		204,271
Re-2	375,763	643,919	70,380		8,577	722,876
Re-3	88,370	141,814	13,837	1,472		157,123
Re-13 Jt.	54,077	89,581	3,846	14,536		107,963
Pueblo						
60	3,279,398	7,981,402	497,922		557,508	9,036,832
70	538,362	1,281,398	187,772	8,372	52,607	1,530,149
Rio Blanco						
Re-1	557,574	55,544	17,958	2,576		76,078
Re-4	591,360	60,160	7,599		534	68,293
Rio Grande						
7	133,874	222,028	58,972		15,487	296,487
8	294,985	493,087	88,854		20,243	602,184
Re-33J	70,370	111,514	15,934	13,616		141,064
Routt						
Re-1	99,724	48,212	4,802	14,076	62,992	130,082
Re-2	280,310	126,974	23,699			150,673
Re-3(J)	123,320	54,884	10,985	11,868		77,737
Saguache						
Re-1	55,549	72,147	21,362	14,536		108,045
2	14,337	19,243	2,153	10,580		31,976
26 Jt.	150,828	199,324	61,180		15,534	276,038
San Juan						
1	58,887	21,705	1,803	19,182		42,690

Table XX
(Continued)

County & School District (1)	Basic Support @ $450/ADA Total Local Resources (2)	Basic Support @ $450/ADA State Support (3)	Disad-vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs1/ (7)
San Miguel						
R-1	$ 75,783	$ 14,984	$ 7,194	$ 17,204		$ 39,382
R-2J	99,639	39,235	7,581	21,988	2,286	71,090
18	31,170	6,304	2,502			8,806
Sedgwick						
Re-1	179,689	68,113	9,550		7,061	81,885
Re-3	117,159	43,151	2,889			46,040
Summit						
Re-1	215,362	44,984	4,582	1,334	4,222	50,900
Teller						
Re-1	27,256	42,480	8,464	19,044	329	70,317
Re-2	120,196	240,628	1,693		956	243,277
Washington						
R-1	319,076	49,696	12,052		3,018	64,766
R-2	133,936	20,712	4,692	15,226	1,774	42,404
R-3	118,675	18,272	4,986	13,846		37,104
101	28,440	4,312	3,496	14,122		21,930
R-104	93,850	14,432	3,570	19,090	1,779	38,871
Weld					158,519	158,519
Re-1	244,644	420,700	14,315		951	435,966
Re-2	222,458	325,448	11,380			336,828
Re-3(J)	208,042	337,978	7,544			345,522
Re-4	163,907	258,189	6,624		204	265,017
Re-5J	150,413	220,991	8,924		159	230,074
6	1,607,571	2,754,747	99,912		188,627	3,043,286
Re-7	150,650	244,536	10,948		1,056	256,540
Re-8	275,612	487,804	21,142		4,003	512,949

Table XX
(Continued)

County & School District (1)	Basic Support @ $460/ADA: Total Local Resources (2)	Basic Support @ $460/ADA: State Support (3)	Disad- vantaged Program (4)	Small Attendance Centers (5)	Special Education (6)	Total State Support of all Programs1/ (7)
Weld (Cont.)						
Re-9	$ 170,294	$ 238,416	$ 9,936		$ 1,084	$ 249,436
Re-10(J)	22,542	22,998	552	$ 15,870		39,420
Re-11(J)	40,709	42,689	828	18,492		62,009
Re-12	40,063	41,817	574	16,514		58,905
Yuma						
R-J-1	316,086	188,166	21,822	19,412	18,863	248,263
RJ-2	270,592	160,566	22,614	18,860		202,040
STATE TOTALS	$96,350,348	$137,130,291	$8,222,126	$1,267,714	$8,000,000	$154,620,131

1/ A projection of transportation funds has not been included in the summary, since the committee recommends no change in the present program, pending further reorganization of Colorado school districts; and vocational education is not included since the committee recommendation calls for a new plan of vocational education for Colorado which has not yet been developed.
NOTE: Special education funds are in some instances shown opposite the county, on this table, indicating that they would be handled by a Board of Cooperative Services, in that county, rather than a school board.