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No. 182

Report to the Colorado General Assembly

TRENDS IN STATE FINANCE

1946 - 1967



COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 132

APRIL 1968

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**TRENDS IN STATE GOVERNMENT FINANCE
IN COLORADO, 1946-1967**

**A REPORT OF THE
COLORADO LEGISLATIVE COUNCIL**

**Research Publication No. 132
April, 1968**

FOREWORD

This study of "Trends in State Government Finance in Colorado" was prompted by the belief that an examination of probable future requirements for new or expanded state services on a long-range basis is needed and a picture of what has transpired in the post-World-War-II period is essential as a means of providing the necessary perspective for such examination. Accordingly, the report presented in following pages is intended to be factual in nature, setting forth a year-by-year record of expenditures of state government by purpose and of revenues by source.

A record like that described above, for the period 1946 to 1957, is presented in Financing Government in Colorado, 1959. This tabulation was extended through 1960, largely by use of data reported in the Colorado Yearbook. Similar data, with classification plans different in important respects from those of the pre-1960 period, are presented in Annual reports of the State Controller from 1960 to date. The data of the two periods were linked together in the manner described in a later section of this report.

Mr. Fitzhugh Carmichael had the primary staff responsibility for the preparation of this report.

April 10, 1968

Lyle C. Kyle
Director

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TRENDS IN STATE GOVERNMENT FINANCE IN COLORADO, 1946-1967

The purpose of this report is to bring together data on expenditures of state government in Colorado according to purpose and of revenues according to source.^{1/} This is done annually for the period 1946 to date. In addition, as a means of securing information on purchasing power of the population, data on personal income and on revenues collected by all governmental units in Colorado, federal, state, and local, are examined.^{2/} Such data, including personal income in constant (1960) dollars both before and after taxes, on both per-capita and per-employed-person bases, are presented for selected years from 1930 to 1960 and annually from 1960 to 1967, inclusive.*

A brief expository statement is presented in following paragraphs, without reference to graphs and tables. Supporting graphs and tables, the titles of which are shown in the Table of Contents, together with an explanation of what is included in the different expenditure and revenue categories, are appended to the expository statement.

Expenditures of State Government in Colorado

A few comparative figures on expenditures of state government in Colorado will serve to highlight trends in such expenditures over the years.

Total expenditures (exclusive of bond retirement): Approximately \$58,000,000 in 1946, \$296,000,000 in 1960, and more than \$525,000,000 in 1967.

Expenditures for health, welfare, and rehabilitation: \$29,000,000 in 1946, \$85,000,000 in 1960, and approximately \$112,000,000 in 1967.

Expenditures for education and aid to public schools: Less than \$5,000,000 in 1946, approximately \$36,000,000 in 1960, and \$104,000,000 in 1967.

Expenditures for institutions of higher learning: Less than \$4,000,000 in 1946, approximately \$26,000,000 in 1960, and \$63,000,000 in 1967.

From 1960 to 1967 there were increases in expenditures as follows: total expenditures, 78 percent; expenditures for health, welfare, and rehabilitation, approximately 32 percent; expenditures for education and aid to public schools, 191 per-

*For footnotes to the manuscript, see pp. 7-8.

cent; expenditures for institutions of higher learning, 145 percent; expenditures for roads and highways, 55 percent; and expenditures for the Department of Institutions, 109 percent.

Apropos the thesis that expenditures of state government reflect demand of the citizenry for services which can be rendered by the state, it is of interest to examine increases in annual expenditures at intervals of three, four, and five years. (Because of variations more or less accidental in nature, which are important over comparatively short periods, one-year increases and two-year increases are disregarded for this purpose). These expenditure increases -- with bond retirement excluded -- in both current and 1960 dollars with rounding to the nearest million dollars, are presented below:

Increases in Total Annual Expenditures

<u>Period</u>	<u>Current Dollars</u>	<u>1960 Dollars</u>
(a) 5 years, 1962-1967	\$181,000,000	\$128,000,000
5 years, 1957-1962	103,000,000	83,000,000
(b) 4 years, 1963-1967	139,000,000	92,000,000
4 years, 1959-1963	88,000,000	70,000,000
(c) 3 years, 1964-1967	110,000,000	69,000,000
3 years, 1961-1964	91,000,000	75,000,000
3 years, 1958-1961	44,000,000	34,000,000

Examination of these data indicates that the period-to-period increases have become increasingly large to a substantial degree during the past ten years and that this is true when the expenditure totals are expressed in constant dollars as well as in current dollars. This is believed to reflect sharply increased demand of the citizenry for state services.

In some of the expenditure categories, the amounts expended have constituted sharply decreasing proportions of total expenditures over the years, while in others they have constituted sharply increasing proportions of the total. The amount spent on health, welfare, and rehabilitation, for example, was 50 percent of total in 1946, approximately 29 percent in 1960, and only 21 percent in 1967. On the other hand, for education and aid to public schools, the proportions were 8 percent in 1946, 12 percent in 1960, and 20 percent in 1967. For institutions of higher learning, the corresponding figures are 6 percent in 1946, almost 9 percent in 1960, and 12 percent in 1967.

While the amount expended for general administration of state government has increased substantially dollar-wise, as a proportion of total expenditures it has been comparatively stable; it constituted 3.2 percent of the total in both 1946 and 1967, with the proportion ranging in intervening years from a high of 3.7 percent to a low of 2.3 percent.

Revenues of State Government in Colorado

The over-all trend of revenues of state government is necessarily very similar to that of expenditures. There are, however, significant differences among the trends in the various revenue categories. To highlight these trends, a few comparative figures on revenues over the years are presented.

Total revenues: Approximately \$67,000,000 in 1946, \$307,000,000 in 1960, and \$530,000,000 in 1967.

Federal aid grants: Less than \$13,000,000 in 1946, approximately \$97,000,000 in 1960, and \$160,000,000 in 1967.

Sales, liquor, and cigarette taxes: Less than \$21,000,000 in 1946, \$56,000,000 in 1960, and \$119,000,000 in 1967.

Income tax: Approximately \$7,000,000 in 1946, \$47,000,000 in 1960, and almost \$106,000,000 in 1967.

Highway taxes: \$13,000,000 in 1946, \$55,000,000 in 1960, and almost \$75,000,000 in 1967.

Percentage-wise, there were increases from 1960 to 1967 as follows: Total revenues, approximately 73 percent; federal aid grants, 66 percent; sales, liquor, and cigarette taxes, 112 percent; income tax, 122 percent; highway taxes, 35 percent.

Federal aid grants constituted 18.7 percent of total revenue of state government in 1946, 31.5 percent in 1960, and 30.3 percent in 1967. The income tax proportion of the total increased from 10.2 percent in 1946 to 15.5 percent in 1960 and to 20.0 percent in 1967. The corresponding proportions for sales, liquor, and cigarette taxes are 30.7 percent in 1946, 18.3 percent in 1960, and 22.4 percent in 1967; and for highway taxes, they are 19.5 percent in 1946, 18.0 percent in 1960, and 14.1 percent in 1967.

Tax Structure Changes. Many changes in the tax structure, resulting for the most part in tax increases, have taken place over the years in response to the growing demand for state services. Following the introduction of sales, income, and liquor taxes during the decade of the thirties, it is worth

noting that these three, together with motor fuel and general property taxes which were introduced earlier, were the most important tax revenue sources for state government in Colorado in the first year (1946) covered by the present study. In order of their importance in that year so far as revenue is concerned, they are: sales, motor fuel, income, liquor, and general property.

A pari-mutuel tax was approved by the voters in November, 1948; an income tax on oil production was passed in 1953; the so-called "ton mile tax" was introduced in 1954; and income tax rates were raised substantially in 1959, effective in 1960. A fifteen percent income tax credit against the 1962 tax, applicable in 1963, brought about a sharp temporary reduction in revenue from this source; and numerous changes in the law -- some of them tending to increase the tax and others tending to decrease it -- were made, effective on January 1, 1965. The sales tax was increased from 2 percent to 3 percent in 1965; and it was made applicable to liquor in that year. A cigarette tax of three cents per pack of cigarettes was introduced in 1964; and this was increased to five cents per pack in 1965. A special motor fuel tax of one cent a gallon for flood disaster relief was passed in 1965 effective for a period of thirteen months beginning on August 1, 1965. Finally, effective with respect to tax payments due in fiscal year 1966, the property tax has been eliminated as a source of revenue for state government.

Relationship of Revenues of State Government to Personal Income. An examination of the relationship of revenues of state government to total personal income in Colorado points up the extent to which the purchasing power of the population is drawn upon in support of state government. It is of interest, therefore, that the state income tax accounted for amounts ranging from less than 0.5 of one percent of personal income in 1946 to approximately 1.2 percent in 1960 and to 1.7 percent in 1967. The corresponding figures for sales, liquor, and cigarette taxes are 1.4 percent in 1946, 1.4 percent in 1960, and 1.9 percent in 1967; and for state highway taxes they are 0.9 percent in 1946, 1.4 percent in 1960, and 1.2 percent in 1967. The totals of all state revenues, exclusive of federal aid grants, accounted for amounts ranging from less than 4 percent of total personal income in 1946 to 5.2 percent in 1960 and to 6.1 percent in 1967, with only one year (1966) recording a higher proportion (6.2 percent) than that for 1967. With federal aid grants added, the support of state government required amounts ranging from a low of 4.6 percent of personal income in 1946 to a high of 9.1 percent in 1966, with the 1967 proportion (8.7 percent) next to the highest in the period from 1946 to 1967.

Relationship to Personal Income of Revenues
Collected by All Governmental Units in Colorado

The above reference to the extent to which personal income is drawn upon in support of state government in Colorado suggests the desirability of examining in a similar manner the revenues collected from the citizenry of the state by all governmental units, federal, state, and local, and hence of noting what is left after the payment of all taxes. This is done in following paragraphs:

Sharp increases have, of course, taken place over the years in the amounts paid in support of government at all levels combined. This is true on a per capita basis, both in current and in constant dollars, as well as in current or constant dollars in the aggregate. When expressed as percentages of total personal income of the state's population, substantial increases have likewise taken place in them -- from 13.0 percent in 1930 to 31.6 percent in 1967. However, this proportion of total personal income has been comparatively stable in recent years and has, in fact, declined somewhat from the high of 32.8 percent in 1964. The federal segment of this proportion increased sharply over the period from 1930 to 1960, but has been comparatively stable since 1960; the state and local segments have been comparatively stable throughout the entire period.

It is worth noting that the amount paid in Colorado in support of the federal government, when expressed as a proportion of the total paid in the state in support of all levels of government combined, has declined somewhat in recent years and that the state and local segments have risen somewhat. Thus, of the total paid, the federal segment declined from 65.7 percent in 1963 to 62.3 percent in 1967; the state segment rose from 16.8 percent of the total in 1963 to 19.3 percent in 1967; and the local segment rose from 17.5 percent in 1963 to 18.4 percent in 1967.

Per Capita Payments in Support of Government in Relation to Per Capita Personal Income in 1960 Dollars. Turning now to a comparison of per capita amounts paid in support of government (referred to in the tables as per capita revenues collected) with per capita personal income, each of them expressed in 1960 dollars, it is noted that the increase in per capita income over the years exceeds by a substantial amount the increase in per capita revenues collected and hence that per capita purchasing power of the population after taxes has increased sharply. The per capita amounts paid in support of the different levels of government are: federal government, \$22 in 1930 and \$527 in 1967; state government, \$35 in 1930 and \$163 in 1967; local government, \$80 in 1930 and \$155 in 1967; all levels combined,

\$137 in 1930 and \$845 in 1967. Corresponding figures for per capita personal income before taxes, in 1960 dollars, are \$1,053 in 1930 and \$2,679 in 1967; and, for per capita personal income after taxes, they are \$916 in 1930 and \$1,834 in 1967. This means that the per capita ability to command goods and services in 1967, after taxes, was double what it was in 1930. The growth in this respect in the decade of the thirties was slow; it was comparatively rapid in the forties, somewhat irregular in the fifties, and strong on the whole from 1960 to date.

Payments in Support of Government Per Employed Person in Relation to Personal Income Per Employed Person in 1960 Dollars. Because the number of people per employed person has undergone change over the years, it is of interest to make comparisons like some of the above on a per-employed-person basis rather than on a per-capita basis.

The amounts paid per employed person, in 1960 dollars, in support of the different levels of government are: federal government, \$57 in 1930 and \$1,354 in 1967; state government, \$93 in 1930 and \$418 in 1967; local government, \$211 in 1930 and \$400 in 1967; all levels combined, \$361 in 1930 and \$2,172 in 1967. Corresponding figures on personal income per employed person before taxes, in 1960 dollars, are \$2,779 in 1930 and \$6,881 in 1967; and, for personal income per employed person after taxes, they are \$2,418 in 1930 and \$4,709 in 1967. On a per-employed-person basis there was slightly less than a doubling of purchasing power during the period from 1930 to 1967, after taxes, whereas on a per-capita basis there was slightly more than a doubling of purchasing power during this period.

General Conclusion

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 tax rates 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 and also on a per-employed-person basis, substantially a doubling of personal income after taxes has taken place since 1930.

FOOTNOTES

1/ To obtain the data on expenditures and revenues of state government, the following sources were drawn upon: Annual Reports of the State Controller; Financing Government in Colorado, a report of the Governor's Tax Study Group issued in 1959; several numbers of the Colorado Yearbook; and, to fill in gaps and clear up inconsistencies in the data, the office of the Division of Accounts and Control, Claude Terry, Chief Accountant. It should be noted in this connection that the classifications employed in the tabulations presented in the indicated sources for the periods before and after 1960, particularly so far as expenditures are concerned, are not in complete agreement. For example, the item of capital construction for institutions of higher learning was included in the category of such institutions prior to 1960 whereas, from 1960 to date, it is combined with other capital construction items and so presented under a miscellaneous or "others" category. This means that the figures obtained from the indicated sources for institutions of higher learning for the period prior to 1960 are at a substantially higher level than they would be, had they been compiled according to the plan followed in recent years. To bring about comparability of the data in the two periods, the figures for earlier years were reduced according to the proportionate relationship which existed between the two figures for 1960. In some categories, as here, proportionate decreases were required to bring about comparability; in others, proportionate increases were necessary.

Certain items included in the category of "Revenue from the use of money" in the Controller's reports, as presented in "Fiscal Digest" for 1966 and earlier years, are excluded from this category and from total revenue in the 1967 "Fiscal Digest." These items are interest accruals in the State Compensation Fund and in the funds of the Public Employees Retirement Association. Because state government has no control over disbursements from these funds, these items have been eliminated from the tabulations as presented in the controller's reports for the years 1960 to 1966. With this qualification, the data presented herein on revenues and on expenditures as well for the period 1960 to date are in agreement with the published tabulations.

Over-all, in both expenditures and revenues, there were small differences (less than one percent in each case) between the 1960 figures arrived at by the pre-1960 and post-1960 classification plans. The adjustments were so made as to yield totals for the earlier years which bear the same proportionate relationship to published figures for those years as the two figures for 1960 bear to each other. It is believed, therefore, that the data as presented in this

FOOTNOTES
(continued)

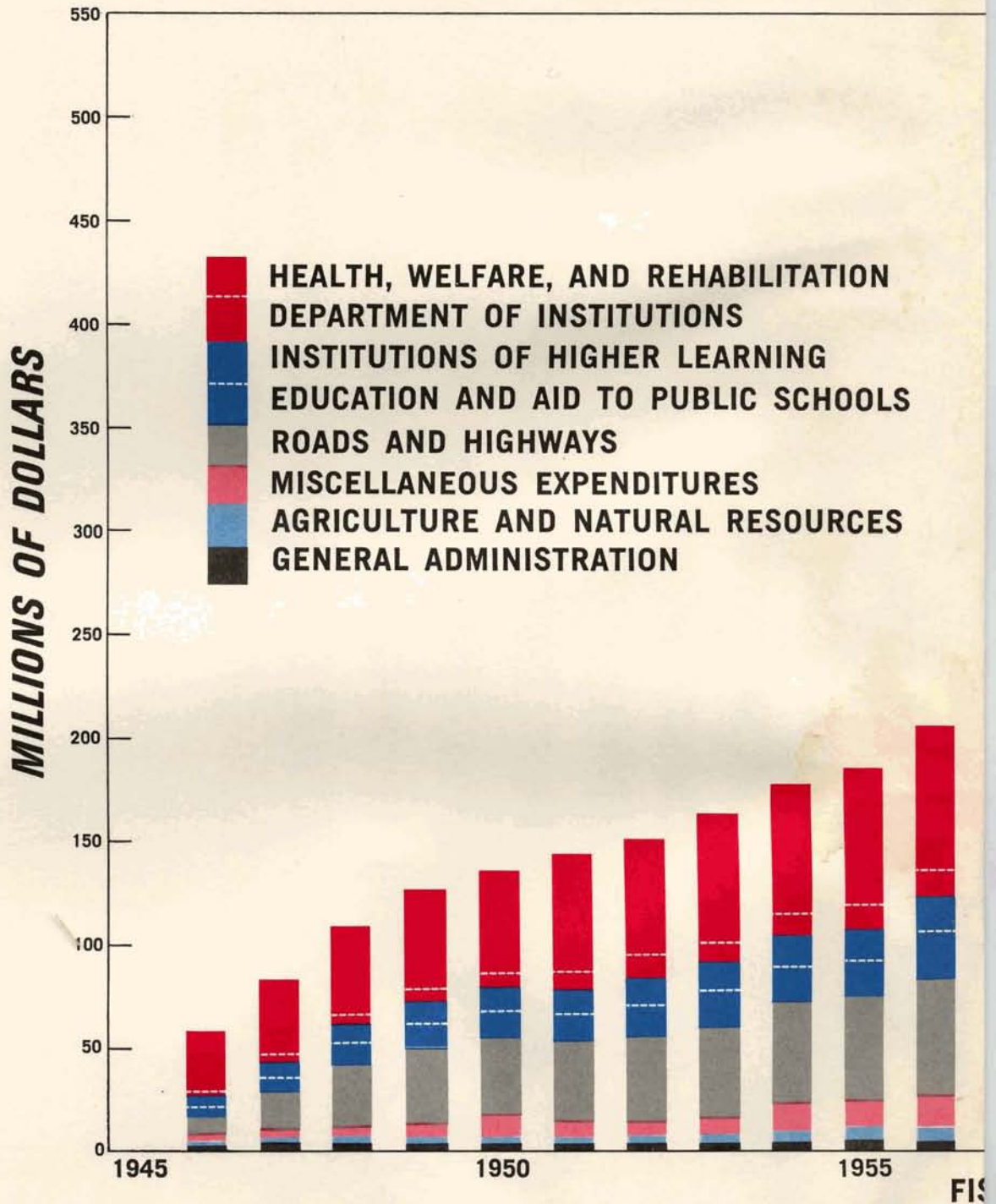
report for the period prior to 1960 are comparable, for all practical purposes, with those for the period from 1960 to date and hence that the trends portrayed are realistic.

In several of the revenue categories and in the item of bond retirement as well, there was complete agreement of the earlier period with the later, as shown by the fact that the two figures for 1960 for each of them are identical. In such instances no adjustments were made in the reported data for earlier years. In other words, the proportionate increases or decreases referred to above were made in only those categories for which the two classification plans are not in complete agreement.

- 2/ Data on personal income in Colorado, in current dollars, were obtained from the Survey of Current Business, U.S. Department of Commerce. Data on revenues collected by federal and local units of government, in current dollars, were obtained from the Colorado Yearbook and the Division of Accounts and Control, State Budget Office, Robert Bronstein, Director. The Consumer Price Index was used to convert current dollars to 1960 dollars. Population figures for 1930, 1940, 1950, and 1960 were taken from U.S. Bureau of Census Reports; the figures for 1961 to 1967, inclusive, were obtained from the Division of Accounts and Control, State Budget Office.
- 3/ In arriving at the figures on revenues collected by local governmental units, it is understood that the Budget Office of the Division of Accounts and Control made some use of estimates and, because the necessary data were not available, excluded revenues from the sale of water entirely. It is believed that the relationships of one year to another are not distorted significantly by this exclusion.

APPENDIX A -- CHARTS

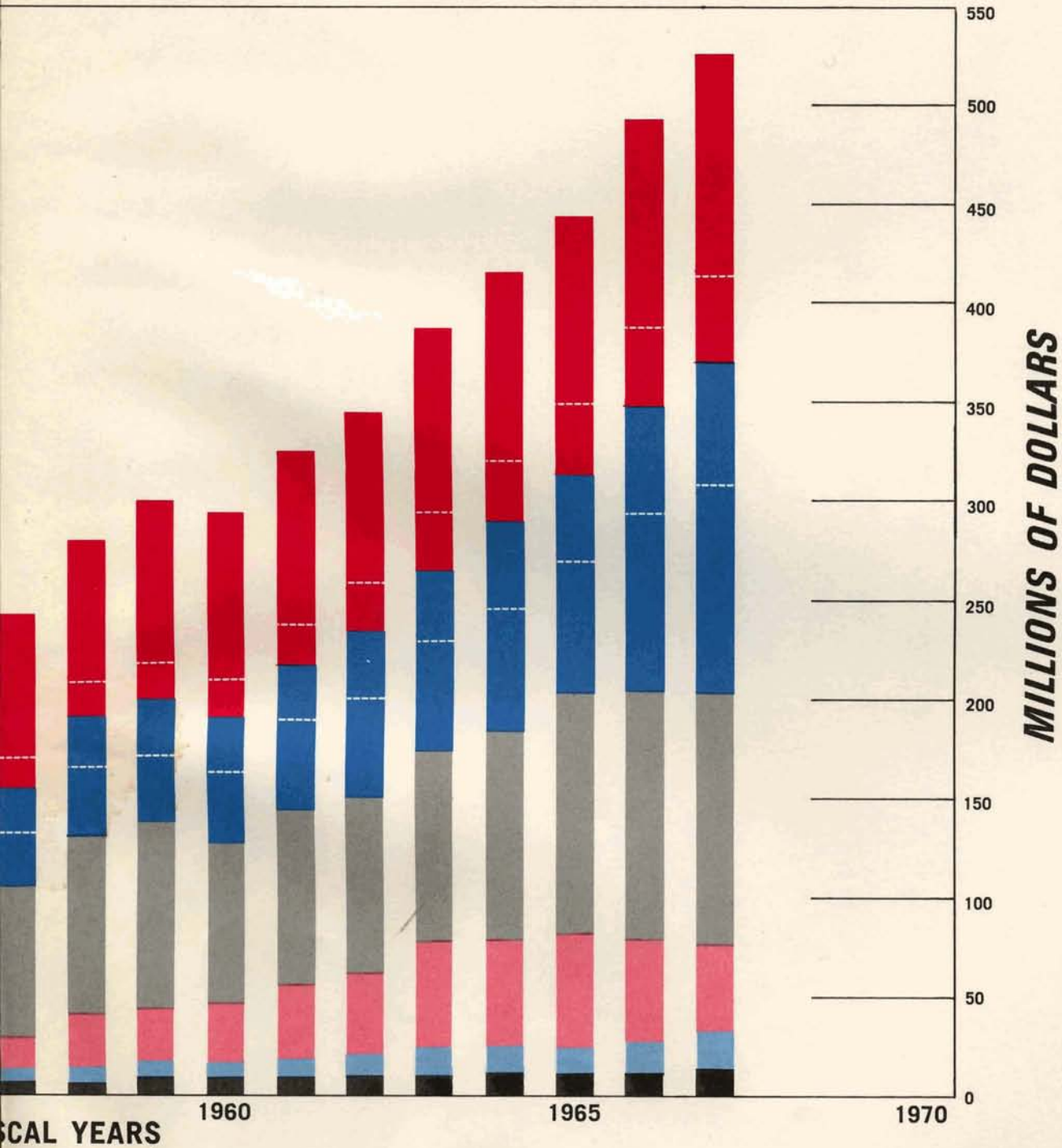
EXPENDITURES* OF STATE GOV

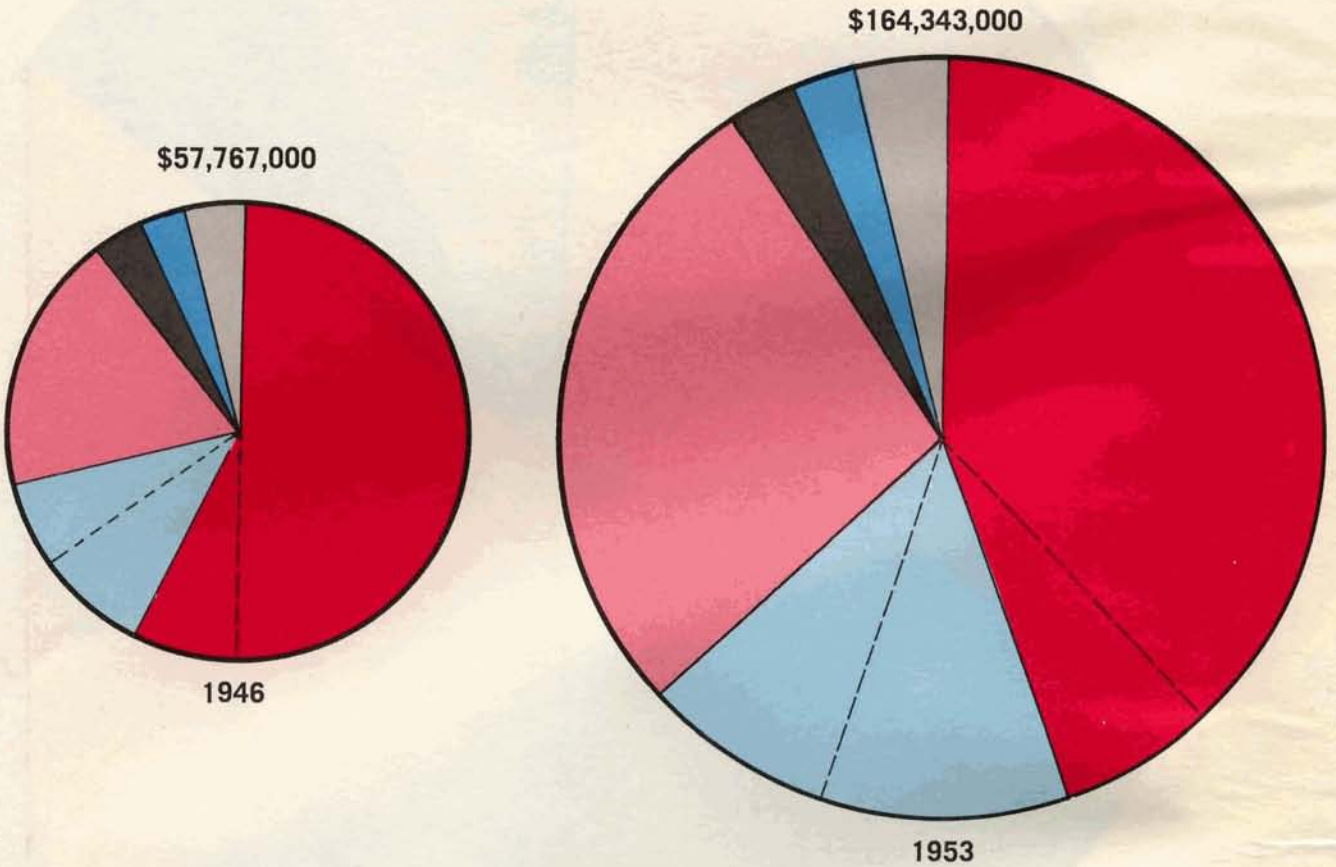







*EXCLUSIVE OF BOND RETIREMENT

ART 1

VERNMENT IN COLORADO, 1946-1967





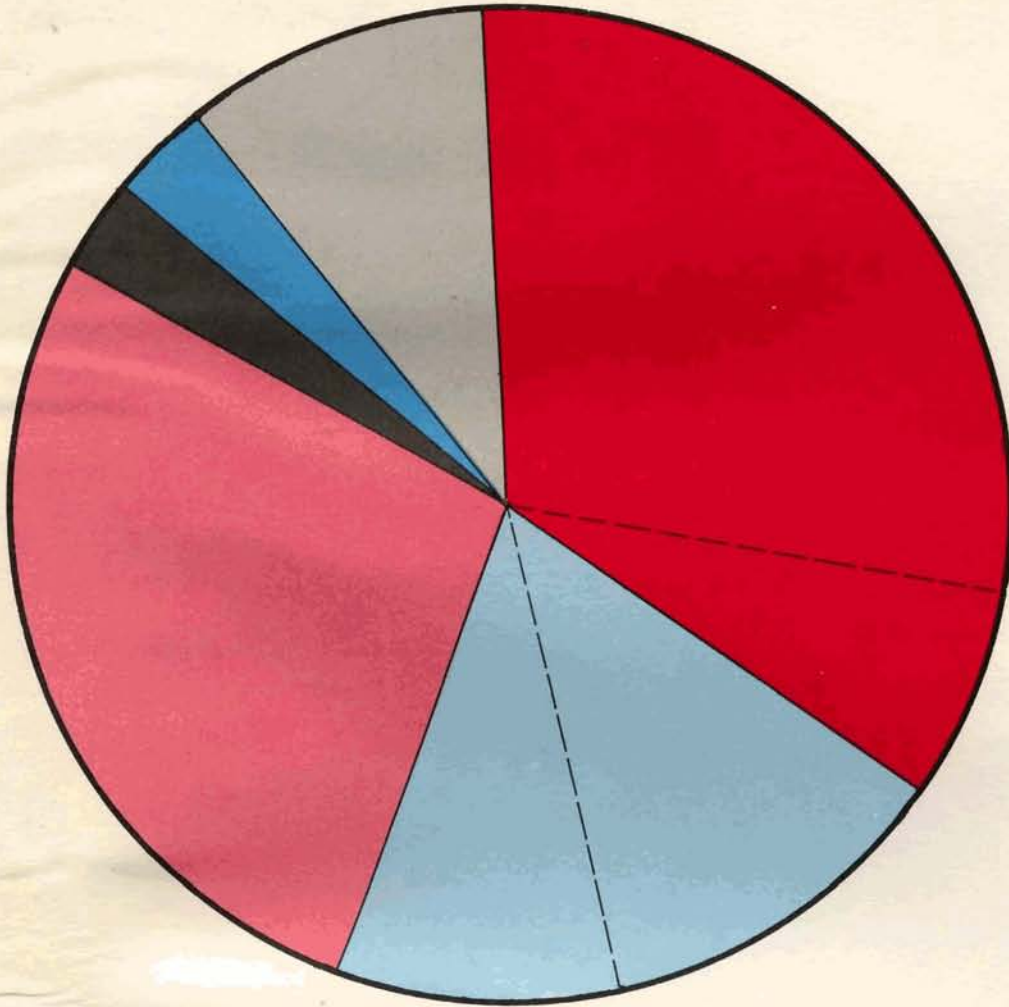
-  HEALTH, WELFARE, AND REHABILITATION
-  DEPARTMENT OF INSTITUTIONS
-  EDUCATION AND AID TO PUBLIC SCHOOLS
-  INSTITUTIONS OF HIGHER LEARNING
-  ROADS AND HIGHWAYS

*EXCLUSIVE OF BOND RETIREMENT


CHART 2


EXPENDITURES* OF STATE GOVERNMENT IN


\$296,012,000



1960

 AGRICULTURE AND NATURAL RESOURCES

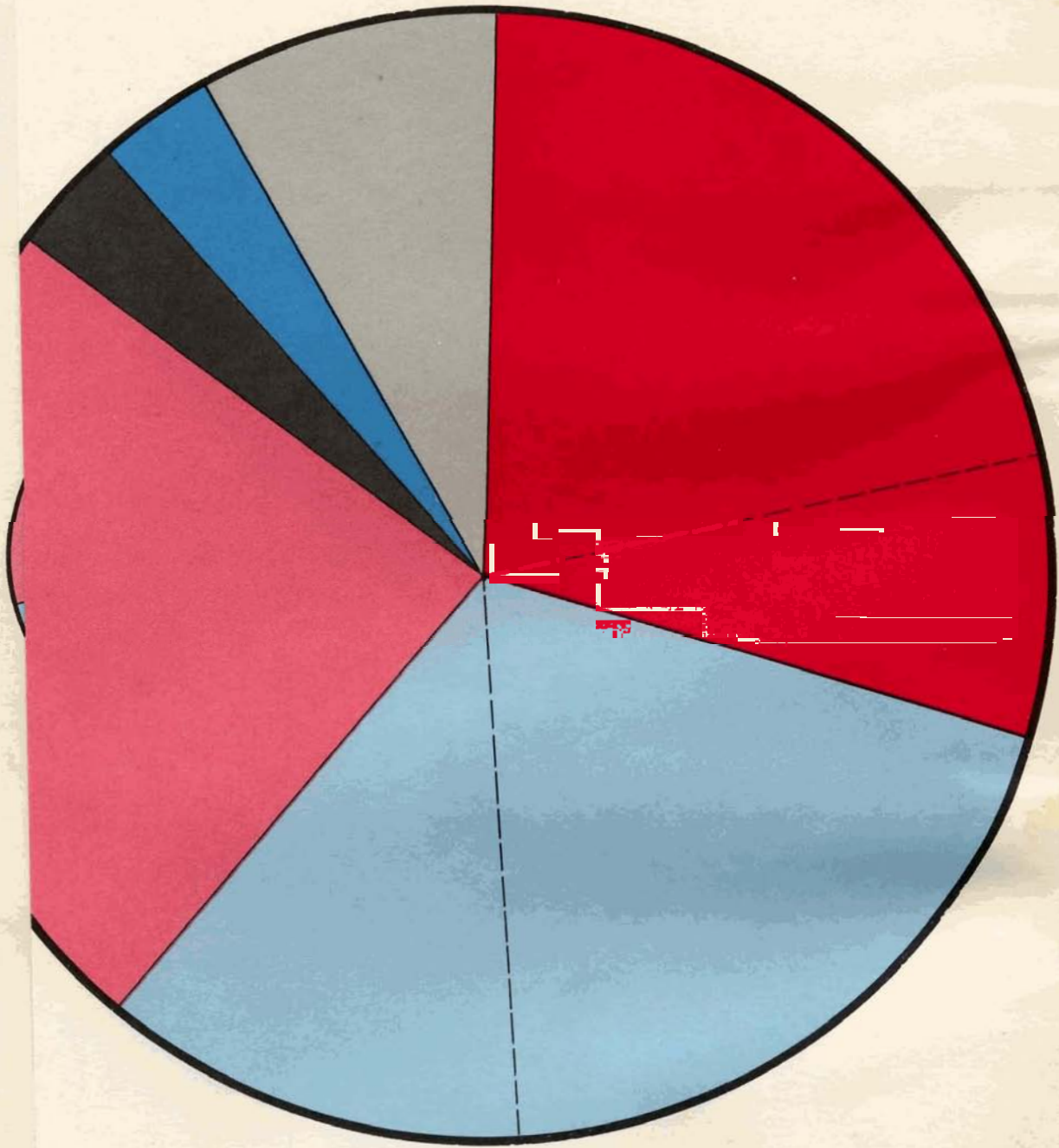
 GENERAL ADMINISTRATION

 MISCELLANEOUS EXPENDITURES

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COLORADO

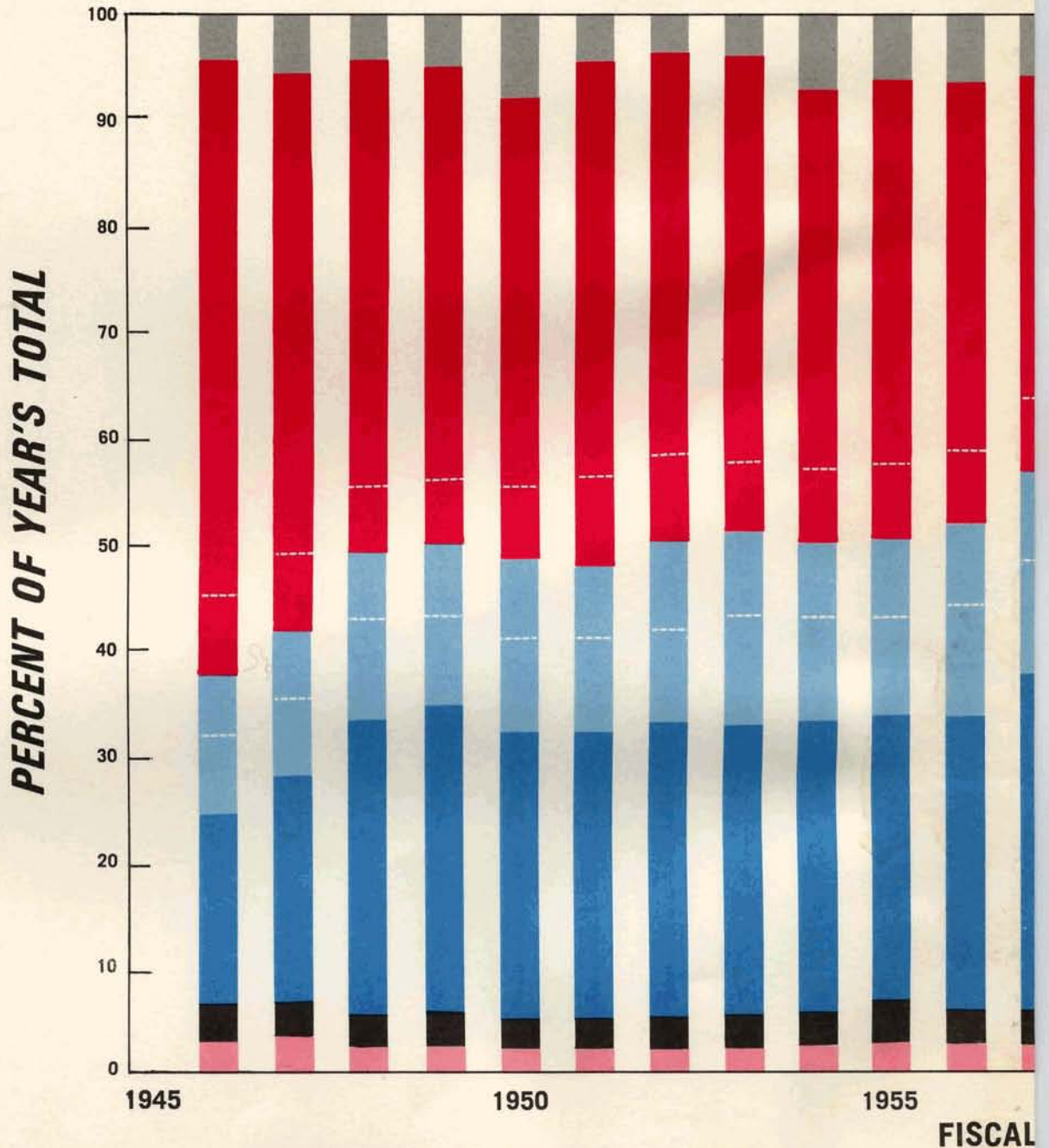
\$527,996,000



1967

EXPENDITURES* OF STATE GOVERNMENT

(EACH ITEM EXPRESSED AS PERCENT OF YEAR'S TOTAL)



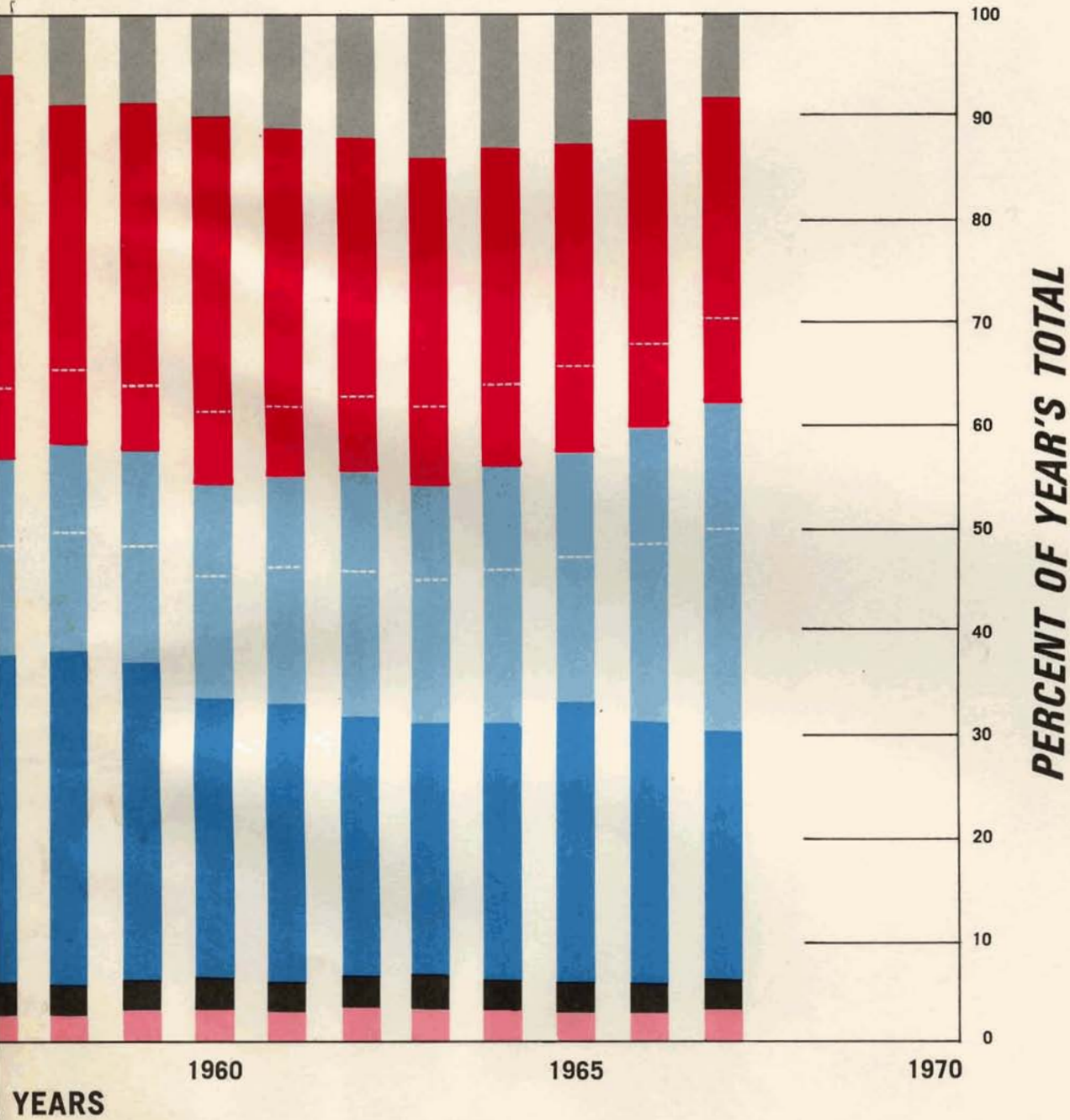
*EXCLUSIVE OF BOND RETIREMENT

- MISCELLANEOUS EXPENDITURES
- HEALTH, WELFARE, AND REHABILITATION
- DEPARTMENT OF INSTITUTIONS
- INSTITUTIONS OF HIGHER LEARNING

PART 3

GOVERNMENT IN COLORADO, 1946-1967

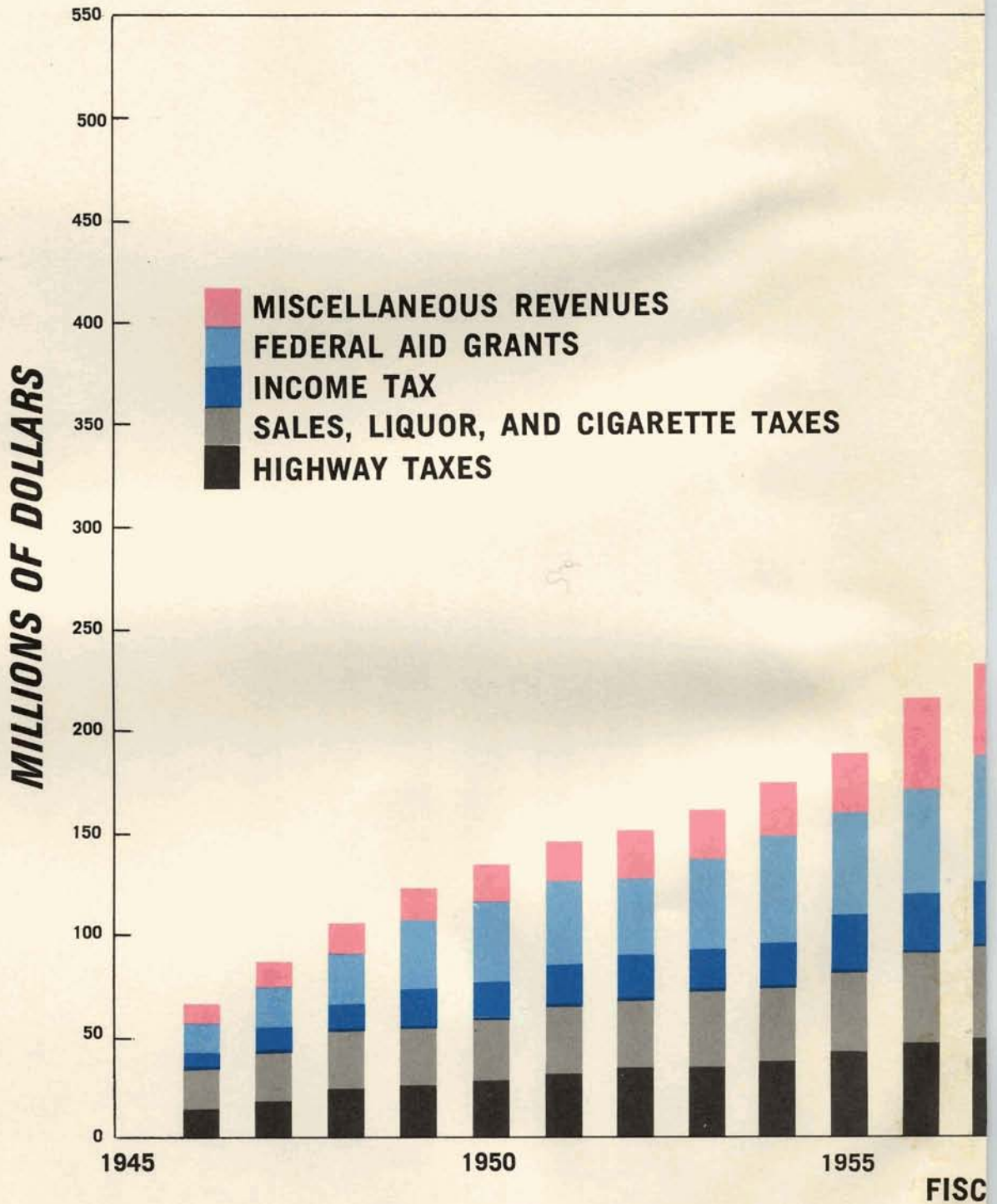
(PERCENT OF YEAR'S TOTAL)



- EDUCATION AND AID TO PUBLIC SCHOOLS
- ROADS AND HIGHWAYS
- AGRICULTURE AND NATURAL RESOURCES
- GENERAL ADMINISTRATION

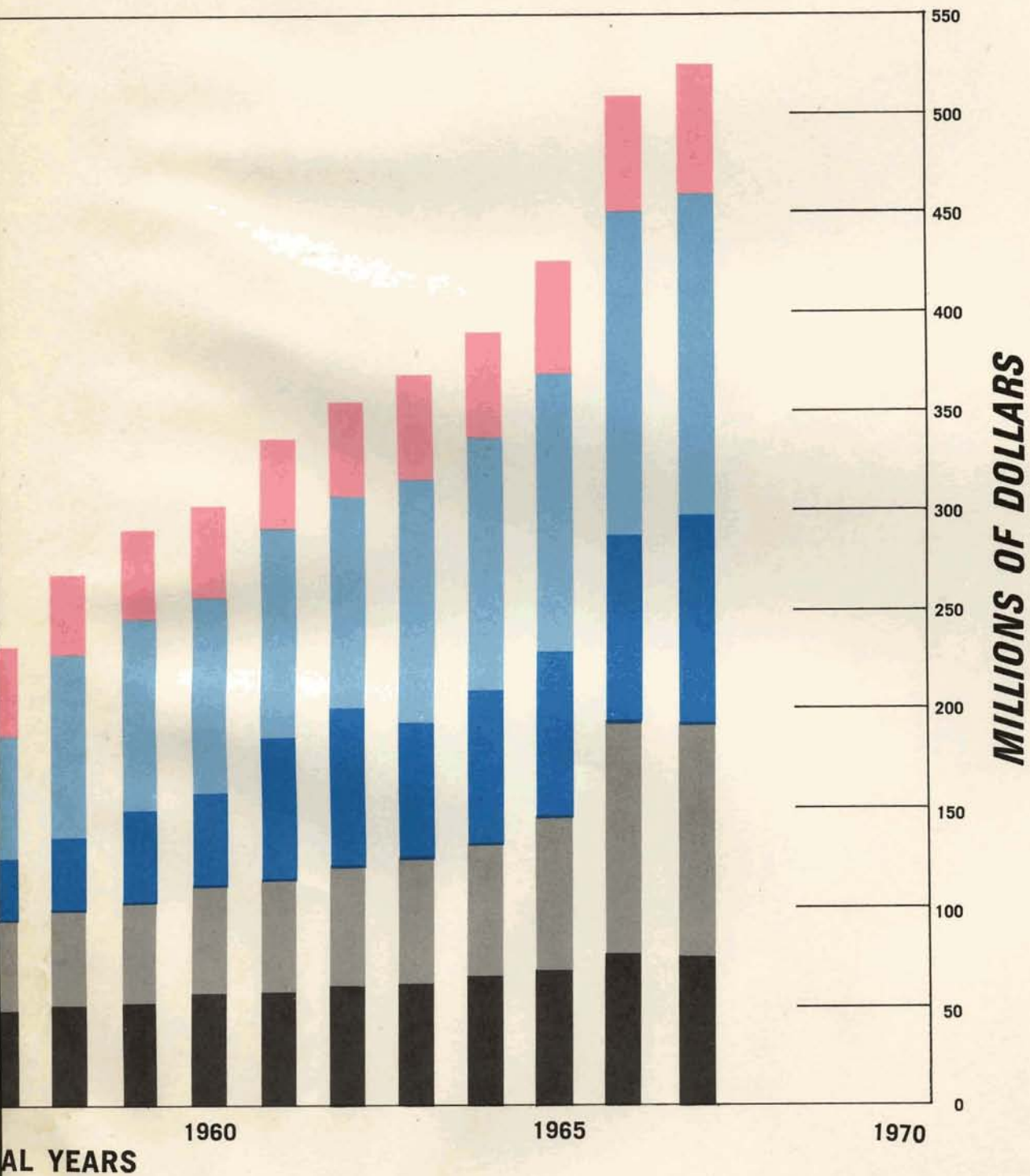
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REVENUES OF STATE GOVERN



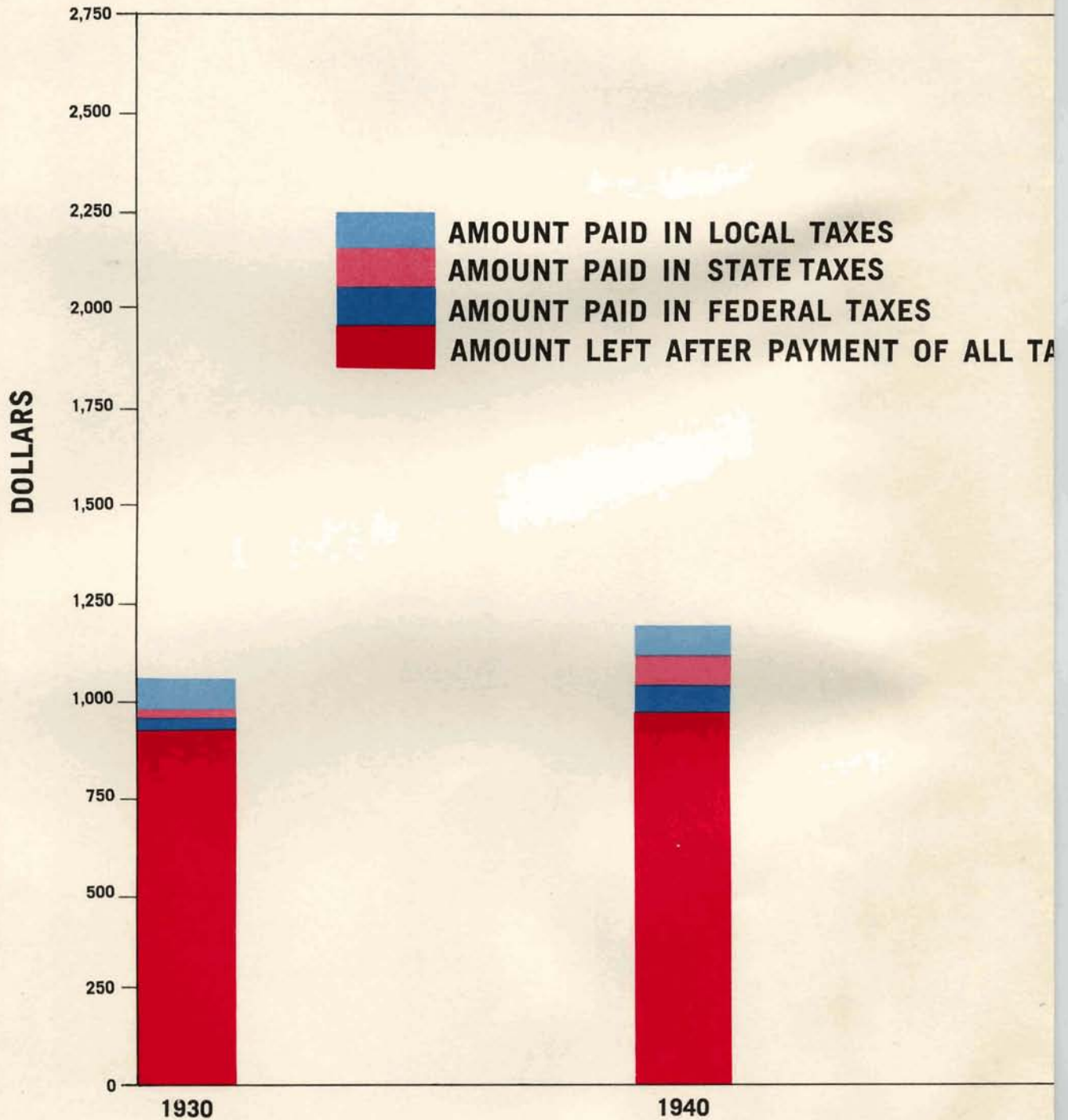
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MENT IN COLORADO, 1946-1967



PER CAPITA PERSONAL INCOME AND PE

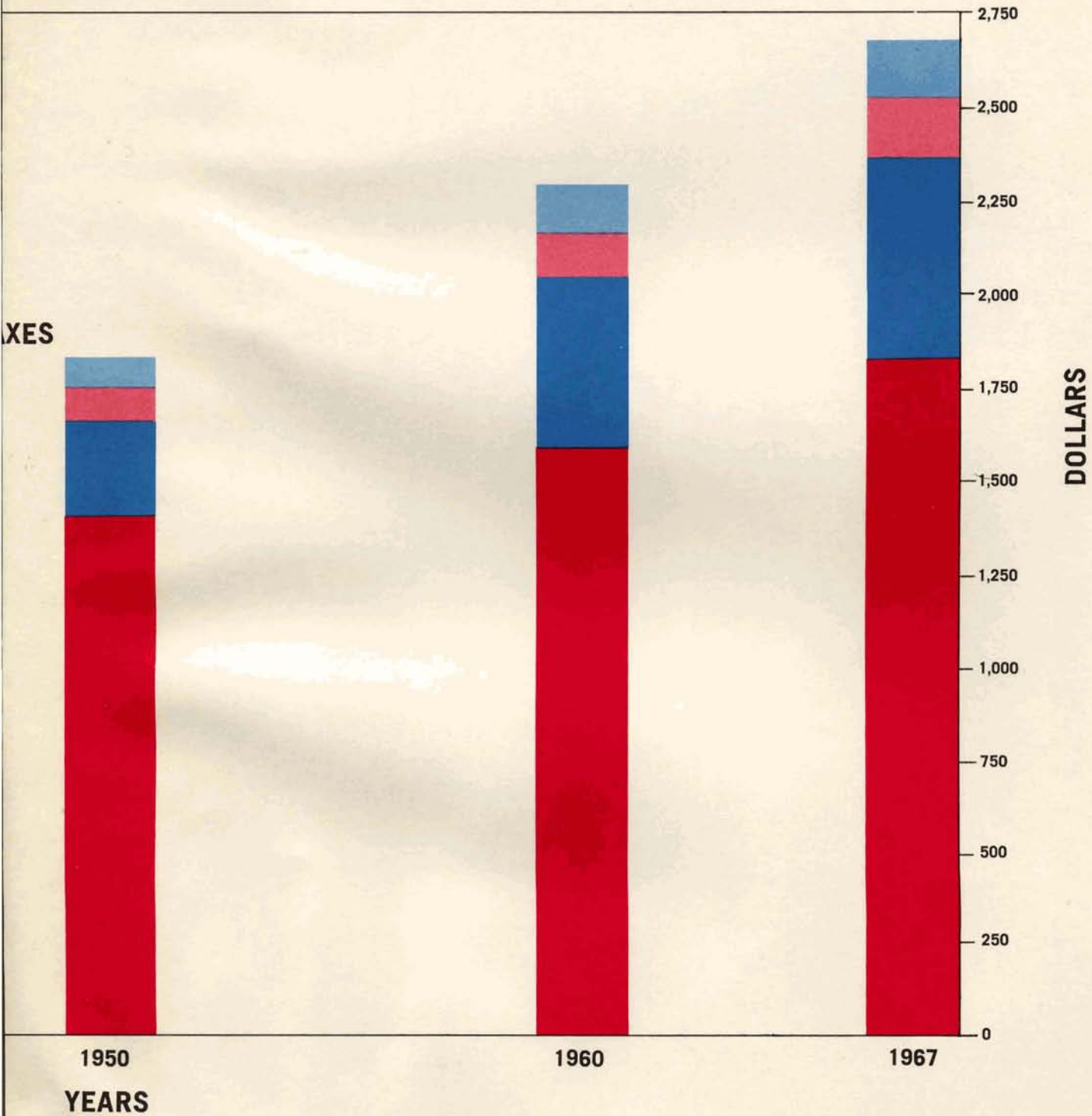
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PART 5

PER CAPITA TAXES IN COLORADO, 1930-1967

EXPRESSED IN 1960 DOLLARS



APPENDIX B -- TABLES

Table I

EXPENDITURES OF STATE GOVERNMENT IN COLORADO, 1946-1967, CLASSIFIED ACCORDING TO PURPOSE
ALL FIGURES IN THOUSANDS OF DOLLARS

<u>Fiscal Year</u>	<u>General Administration</u>	<u>Agriculture and Natural Resources</u>	<u>Roads and Highways</u>	<u>Education and Aid To Public Schools</u>	<u>Institutions of Higher Learning</u>	<u>Department of Institutions</u>	<u>Health, Welfare, and Rehabilitation</u>	<u>Miscellaneous</u>	<u>Total Exclusive of Bond Retirement</u>	<u>Bond Retirement</u>	<u>Total Including Bond Retirement</u>
1967	\$16,720	\$17,280	\$127,506	\$104,194	\$63,389	\$42,183	\$111,865	\$44,859	\$527,996	\$5,507	\$533,503
1966	14,525	14,574	126,352	88,057	54,356	39,553	105,933	52,397	495,747	5,196	500,943
1965	13,571	12,617	122,120	66,187	43,199	36,026	94,933	57,791	446,444	4,705	451,149
1964	13,376	12,126	105,666	62,782	41,113	32,220	95,337	55,297	417,917	4,865	422,782
1963	12,888	12,457	96,121	55,317	35,006	29,381	93,497	54,649	389,316	2,726	392,042
1962	11,977	9,995	88,860	49,402	33,089	24,828	87,270	41,970	347,391	3,675	351,066
1961	10,595	9,146	88,290	44,937	28,239	21,278	87,168	37,194	326,847	2,885	329,732
1960	10,040	8,082	82,091	35,790	25,815	20,133	84,934	29,127	296,012	2,465	298,477
1959	10,216	8,489	94,416	34,319	26,800	19,282	81,859	26,250	301,631	2,110	303,741
1958	8,165	7,694	92,822	32,716	24,371	18,676	72,533	25,469	282,446	1,462	283,908
1957	6,795	7,576	78,198	26,793	20,351	16,363	73,752	14,613	244,441	904	245,345
1956	5,823	6,397	58,260	22,356	16,024	13,507	71,501	13,993	207,861	323	208,184
1955	5,864	6,724	50,410	18,068	13,459	13,095	66,575	12,169	186,364	328	186,692
1954	4,847	5,340	50,070	17,346	12,854	11,704	64,009	12,960	179,130	1,927	181,057
1953	4,269	4,795	45,007	17,449	12,937	10,695	62,675	6,516	164,343	1,952	166,295
1952	3,924	4,321	42,723	13,944	12,220	11,706	57,987	5,616	152,441	1,887	154,328
1951	3,631	3,871	39,466	12,761	10,110	11,113	56,672	6,484	144,108	2,196	146,304
1950	3,176	3,658	37,632	12,288	10,208	8,396	49,944	10,890	136,192	1,771	137,963
1949	3,186	3,935	37,453	11,113	8,439	7,706	49,344	6,274	127,450	1,728	129,178
1948	2,740	3,356	30,380	10,897	7,100	6,241	44,036	4,595	109,345	1,697	111,042
1947	3,123	2,487	18,169	6,332	5,194	5,701	38,145	4,616	83,767	1,573	85,340
1946	1,825	1,982	10,386	4,466	3,447	4,120	29,061	2,480	57,767	1,880	59,647

Note: For a statement concerning sources of the data on expenditures of state government in Colorado, see footnote No. 1 on page 7.

Table II

EXPENDITURES OF STATE GOVERNMENT IN COLORADO (EXCLUSIVE OF BOND RETIREMENT) 1946-1967
EACH ITEM EXPRESSED AS A PERCENT OF THE YEAR'S TOTAL

<u>Fiscal Year</u>	<u>General Administration</u>	<u>Agriculture and Natural Resources</u>	<u>Roads and Highways</u>	<u>Education and Aid to Public Schools</u>	<u>Institutions of Higher Learning</u>	<u>Department of Institutions</u>	<u>Health, Welfare, and Rehabilitation</u>	<u>Miscellaneous</u>	<u>Total (%)</u>	<u>Total (\$000)</u>
1967	3.2	3.3	24.1	19.7	12.0	8.0	21.2	8.5	100.0	\$527,996
1966	2.9	2.9	25.5	17.7	11.0	8.0	21.4	10.6	100.0	495,747
1965	3.0	2.8	27.4	14.8	9.7	8.1	21.3	12.9	100.0	446,444
1964	3.2	2.9	25.3	15.0	9.9	7.7	22.8	13.2	100.0	417,917
1963	3.3	3.2	24.7	14.2	9.0	7.6	24.0	14.0	100.0	389,316
1962	3.5	2.9	25.6	14.2	9.5	7.1	25.1	12.1	100.0	347,391
1961	3.2	2.8	27.0	13.8	8.6	6.5	26.7	11.4	100.0	326,847
1960	3.4	2.7	27.7	12.1	8.7	6.8	28.7	9.9	100.0	296,012
1959	3.4	2.8	31.3	11.4	8.9	6.4	27.1	8.7	100.0	301,631
1958	2.9	2.7	32.9	11.6	8.6	6.6	25.7	9.0	100.0	282,446
1957	2.8	3.1	32.0	10.9	8.3	6.7	30.2	6.0	100.0	244,441
1956	2.8	3.1	28.0	10.8	7.7	6.5	34.4	6.7	100.0	207,861
1955	3.2	3.6	27.1	9.7	7.2	7.0	35.7	6.5	100.0	186,364
1954	2.7	3.0	28.0	9.7	7.2	6.5	35.7	7.2	100.0	179,130
1953	2.6	2.9	27.4	10.6	7.9	6.5	38.1	4.0	100.0	164,343
1952	2.6	2.8	28.0	9.2	8.0	7.7	38.0	3.7	100.0	152,441
1951	2.5	2.7	27.4	8.9	7.0	7.7	39.3	4.5	100.0	144,108
1950	2.3	2.7	27.6	9.0	7.5	6.2	36.7	8.0	100.0	136,192
1949	2.5	3.1	29.4	8.7	6.6	6.1	38.7	4.9	100.0	127,450
1948	2.5	3.1	27.8	9.9	6.5	5.7	40.3	4.2	100.0	109,345
1947	3.7	3.0	21.7	7.6	6.2	6.8	45.5	5.5	100.0	83,767
1946	3.2	3.4	18.0	7.7	6.0	7.1	50.3	4.3	100.0	57,767

Table III

REVENUES OF STATE GOVERNMENT IN COLORADO, 1946-1967, CLASSIFIED ACCORDING TO SOURCE
ALL REVENUES IN THOUSANDS OF DOLLARS

<u>Year*</u>	<u>Highway Taxes</u>	<u>Sales, Liquor, and Cigarette Taxes</u>	<u>Income tax</u>	<u>Federal Aid Grants</u>	<u>Miscellaneous</u>	<u>Total Revenue</u>	<u>Total Personal Income (\$000,000)</u>
1967	\$74,885	\$118,907	\$105,837	\$160,566	\$70,191	\$530,386	\$6,090**
1966	76,603	118,357	94,897	161,481	63,098	514,436	5,678
1965	67,049	79,065	83,966	139,177	62,027	431,284	5,282
1964	64,432	68,311	77,302	126,953	58,781	395,779	4,967
1963	60,239	64,985	69,344	120,787	58,916	374,271	4,750
1962	59,399	62,576	79,823	105,618	52,753	360,169	4,566
1961	56,686	58,128	71,461	104,205	50,108	340,588	4,299
1960	55,418	56,036	47,560	96,706	51,294	307,014	4,022
1959	51,349	51,331	46,874	96,242	49,770	295,566	3,755
1958	49,060	48,946	38,102	91,744	45,824	273,676	3,525
1957	47,092	47,409	31,406	60,243	49,431	235,581	3,365
1956	44,729	45,603	29,390	49,594	49,861	219,177	3,066
1955	40,442	41,866	27,058	47,821	34,033	191,220	2,804
1954	36,361	38,400	20,534	50,882	31,209	177,386	2,566
1953	34,569	38,438	19,112	42,079	29,346	163,544	2,528
1952	32,348	35,538	20,175	37,211	26,755	152,027	2,498
1951	29,957	34,977	18,931	40,067	24,608	148,540	2,313
1950	27,148	30,492	17,289	38,932	23,209	137,070	1,970
1949	24,461	30,112	16,959	33,356	20,534	125,422	1,820
1948	23,139	29,342	11,596	23,884	19,453	107,414	1,810
1947	17,167	25,644	8,559	20,488	16,279	88,137	1,689
1946	13,139	20,710	6,903	12,594	14,084	67,430	1,460

* Revenues for fiscal years ending on June 30 of the indicated calendar years; personal income for calendar years.

** Total personal income for Colorado in 1967 estimated by assuming that it bears the same proportionate relationship to the state total for 1966 as the 1967 country-wide total bears to the 1966 country-wide total.

Note 1: For a statement concerning sources of the data on revenue of state government in Colorado, see footnote 1 on page 7.

Note 2: The data on personal income in Colorado, in current dollars, were obtained from the Survey of Current Business, a publication of the United States Department of Commerce.

Table IV

REVENUES OF STATE GOVERNMENT IN COLORADO, 1946-1967
EACH ITEM EXPRESSED AS PERCENT OF THE YEAR'S TOTAL

Fiscal Year	Highway Taxes	Sales, Liquor, and Cigarette Taxes	Income Tax	Federal Aid Grants	Miscellaneous	Total	Total Revenue (\$'000)
1967	14.1	22.4	20.0	30.3	13.2	100.0	\$530,386
1966	14.9	23.0	18.4	31.4	12.3	100.0	514,436
1965	15.5	18.3	19.5	32.3	14.4	100.0	431,284
1964	16.3	17.3	19.5	32.1	14.8	100.0	395,779
1963	16.1	17.4	18.5	32.3	15.7	100.0	374,271
1962	16.5	17.4	22.2	29.3	14.6	100.0	360,169
1961	16.6	17.1	21.0	30.6	14.7	100.0	340,588
1960	18.0	18.3	15.5	31.5	16.7	100.0	307,014
1959	17.4	17.4	15.9	32.5	16.8	100.0	295,566
1958	17.9	17.9	13.9	33.5	16.8	100.0	273,676
1957	20.0	20.1	13.3	25.6	21.0	100.0	235,581
1956	20.4	20.8	13.4	22.6	22.8	100.0	219,177
1955	21.1	21.9	14.2	25.0	17.8	100.0	191,220
1954	20.5	21.6	11.6	28.7	17.6	100.0	177,386
1953	21.1	23.5	11.7	25.7	18.0	100.0	163,544
1952	21.3	23.4	13.2	24.5	17.6	100.0	152,027
1951	20.2	23.5	12.7	27.0	16.6	100.0	148,540
1950	19.8	22.3	12.6	28.4	16.9	100.0	137,070
1949	19.5	24.0	13.5	26.6	16.4	100.0	125,422
1948	21.6	27.3	10.8	22.2	18.1	100.0	107,414
1947	19.5	29.1	9.7	23.2	18.5	100.0	88,137
1946	19.5	30.7	10.2	18.7	20.9	100.0	67,430

Table V

RELATIONSHIP OF REVENUES OF STATE GOVERNMENT TO TOTAL PERSONAL INCOME IN COLORADO, 1946-1967

Year	Percent of Total Personal Income*										Total Revenue of State Government (\$000)	Total Personal Income in Colorado (\$000,000)
	High- way Taxes	Sales, Liquor, and Cig- arette Taxes	Income Tax	Miscel- laneous	Total Exclusive of Federal Aid Grants	Federal Aid Grants	Grand Total					
1967	1.23	1.95	1.74	1.15	6.07	2.64	8.71	\$530,386	\$6,090			
1966	1.35	2.09	1.67	1.11	6.22	2.84	9.06	514,436	5,678			
1965	1.27	1.50	1.59	1.17	5.53	2.64	8.17	431,284	5,282			
1964	1.30	1.37	1.56	1.18	5.41	2.56	7.97	395,779	4,967			
1963	1.27	1.37	1.46	1.24	5.34	2.54	7.88	374,271	4,750			
1962	1.30	1.37	1.75	1.16	5.58	2.31	7.89	360,169	4,566			
1961	1.32	1.35	1.66	1.17	5.50	2.42	7.92	340,588	4,299			
1960	1.38	1.39	1.18	1.28	5.23	2.40	7.63	307,014	4,022			
1959	1.37	1.37	1.25	1.32	5.31	2.56	7.87	295,566	3,755			
1958	1.39	1.39	1.08	1.30	5.16	2.60	7.76	273,676	3,525			
1957	1.40	1.41	0.93	1.47	5.21	1.79	7.00	235,581	3,365			
1956	1.46	1.49	0.96	1.62	5.53	1.62	7.15	219,177	3,066			
1955	1.44	1.49	0.97	1.21	5.11	1.71	6.82	191,220	2,804			
1954	1.42	1.50	0.80	1.21	4.93	1.98	6.91	117,386	2,566			
1953	1.37	1.52	0.76	1.16	4.81	1.66	6.47	163,544	2,528			
1952	1.30	1.42	0.81	1.07	4.60	1.49	6.09	152,027	2,498			
1951	1.30	1.51	0.82	1.06	4.69	1.73	6.42	148,540	2,313			
1950	1.38	1.55	0.88	1.18	4.99	1.97	6.96	137,070	1,970			
1949	1.34	1.66	0.93	1.13	5.06	1.83	6.89	125,422	1,820			
1948	1.28	1.62	0.64	1.07	4.61	1.32	5.93	107,414	1,810			
1947	1.02	1.52	0.51	0.96	4.01	1.21	5.22	88,137	1,689			
1946	0.90	1.42	0.47	0.97	3.76	0.86	4.62	67,430	1,460			

* Revenues for fiscal years related to personal income for calendar years.

Note: The data on personal income in Colorado, in current dollars, were obtained from the Survey of Current Business, a publication of the United States Department of Commerce.

Table VI

RELATIONSHIP OF REVENUES COLLECTED IN COLORADO TO
TOTAL PERSONAL INCOME IN THE STATE

Year	Revenues Collected as Per Cent of Total Personal Income					School Districts	Cities	Total Revenues Collected (\$000)	Total Personal Income (\$000,000)
	Total	Federal	State	Counties*	State				
1967	31.6	19.7	6.1	0.9	3.3	1.6	\$1,922,089	\$6,090	
1966	30.7	18.7	6.2	0.9	3.3	1.6	1,745,813	5,678	
1965	31.1	19.6	5.5	0.9	3.4	1.7	1,643,805	5,282	
1964	32.8	21.4	5.4	0.9	3.4	1.7	1,628,424	4,967	
1963	31.8	20.9	5.3	0.8	3.2	1.6	1,508,987	4,750	
1962	31.9	20.9	5.6	0.8	3.0	1.6	1,454,439	4,566	
1961	31.3	20.4	5.5	0.8	2.9	1.7	1,345,539	4,299	
1960	30.7	20.1	5.2	0.8	2.8	1.8	1,236,591	4,022	
1955	27.1	17.1	5.1	0.8	2.4	1.7	758,820	2,804	
1950	23.4	13.8	5.0	0.7	2.0	1.9	460,297	1,970	
1940	19.1	5.7	7.1	1.2	3.1	2.0	120,382	630	
1930	13.0	2.1	3.3	1.3	3.9	2.4	79,974	616	

* Property taxes only.

Note 1: The data on revenues collected by federal and local governmental units in Colorado were obtained from the Colorado Yearbook and the Division of Accounts and Control, State Budget Office, Robert Bronstein, Director. The data on revenues collected by state government are those obtained in the present study, the sources of which are described elsewhere in this report.

Note 2: The data on personal income in Colorado, in current dollars, were obtained from the Survey of Current Business, a publication of the U.S. Department of Commerce.

Table VII

REVENUES COLLECTED IN COLORADO BY FEDERAL, STATE, AND LOCAL GOVERNMENTAL UNITS
EACH ITEM EXPRESSED AS A PERCENT OF THE YEAR'S TOTAL

Fiscal Year	Federal	State	Counties			School Districts	Cities	Total (Percent)	Total (\$000)
			Federal	State	(Property Taxes Only)				
1967	62.3	19.3	2.8	10.6	5.0	100.0	\$1,922,089		
1966	60.8	20.2	2.9	10.7	5.4	100.0	1,745,813		
1965	62.9	17.8	2.8	11.1	5.4	100.0	1,643,805		
1964	65.4	16.5	2.7	10.2	5.2	100.0	1,628,424		
1963	65.7	16.8	2.6	10.0	4.9	100.0	1,508,987		
1962	65.7	17.5	2.5	9.5	4.8	100.0	1,454,439		
1961	65.1	17.6	2.5	9.3	5.5	100.0	1,345,539		
1960	65.3	17.0	2.6	9.3	5.8	100.0	1,236,591		
1955	63.1	18.9	2.9	9.0	6.1	100.0	758,820		
1950	59.1	21.3	2.9	8.6	8.1	100.0	460,297		
1940	29.7	37.1	6.1	16.4	10.7	100.0	120,382		
1930	15.9	25.8	9.8	30.3	18.2	100.0	79,974		

Note: The data on revenues collected by federal and local governmental units in Colorado were obtained from the Colorado Yearbook and the Division of Accounts and Control, State Budget Office, Robert Bronstein, Director. The data on revenues collected by state government are those obtained in the present study, the sources of which are described elsewhere in this report.

Table VIII

PER CAPITA REVENUES COLLECTED IN COLORADO EXPRESSED IN 1960 DOLLARS

Year	Per Capita Revenues for Indicated Levels of Government in 1960 Dollars						School Districts	Cities	Per Capita Personal Income in 1960 Dollars	Population of Colorado
	Total	Federal	State	Counties	Counties	Cities				
1967	\$845	\$527	\$163	\$24	\$89	\$42	\$2,679	2,015,650		
1966	805	490	163	23	86	43	2,618	1,977,000		
1965	791	498	140	22	88	43	2,542	1,949,000		
1964	801	523	132	22	82	42	2,442	1,941,000		
1963	762	501	128	20	76	37	2,399	1,913,000		
1962	756	496	133	19	72	36	2,373	1,883,000		
1961	725	472	128	18	67	40	2,317	1,835,000		
1960	705	460	120	18	66	41	2,293	1,753,947		
1955	545	344	103	16	49	33	2,013	1,539,518*		
1950	427	252	91	12	37	35	1,829	1,325,089		
1940	227	67	84	14	37	25	1,186	1,123,296		
1930	137	22	35	14	41	25	1,053	1,035,791		

* The mean of the population figures for 1950 and 1960.

Note 1: The Consumer Price Index was used to convert current dollars to 1960 dollars.

Note 2: The Colorado population figures for 1930, 1940, 1950, and 1960 were taken from U.S. Bureau of Census reports. The figures for 1961 to 1967, inclusive, were obtained from the Division of Accounts and Control, State Budget Office, Robert Bronstein, Director.

Table IX

PER CAPITA INCOME IN COLORADO IN 1960 DOLLARS

<u>Year</u>	<u>Before Taxes</u>	<u>After State and Local Taxes, Before Federal Taxes</u>	<u>After Taxes</u>
1967	\$2,679	\$2,361	\$1,834
1966	2,618	2,303	1,813
1965	2,542	2,249	1,751
1964	2,442	2,164	1,641
1963	2,399	2,138	1,637
1962	2,373	2,113	1,617
1961	2,317	2,064	1,592
1960	2,293	2,048	1,588
1955	2,013	1,812	1,468
1950	1,829	1,654	1,402
1940	1,186	1,026	959
1930	1,053	938	916

Note: For sources and other references, see footnotes to Table VI and Table VIII.

Table X

REVENUES COLLECTED IN COLORADO PER EMPLOYED PERSON
EXPRESSED IN 1960 DOLLARS

Year*	Revenues Per Employed Person for Indicated Levels of Government in 1960 Dollars				School Districts	Cities	Number of Persons Employed	Personal Income Per Employed Person in Colorado in 1960 Dollars
	Total	Federal	State	Counties (Property Taxes Only)				
1967	\$2,172	\$1,354	\$418	\$61	\$230	\$109	784,600	\$6,881
1966	2,084	1,268	422	61	222	111	763,500	6,779
1965	2,121	1,334	377	60	235	115	727,000	6,816
1964	2,152	1,406	355	59	220	112	721,900	6,565
1963	2,042	1,342	343	53	204	100	713,900	6,429
1962	2,018	1,325	353	51	192	97	705,100	6,336
1961	1,926	1,254	338	49	179	106	691,000	6,154
1960	1,863	1,217	317	47	174	108	663,700	6,060
1955	1,468	927	277	42	132	90	571,200	5,424
1950	1,135	670	242	33	100	90	498,700	4,859
1940	698	207	259	43	114	75	364,800	3,651
1930	361	57	93	36	109	66	392,300	2,779

* Revenues collected for fiscal years ending on June 30 of the indicated calendar years; other data for calendar years.

Note 1: The Consumer Price Index was used to convert current dollars to 1960 dollars.

Note 2: The above Colorado employment data were obtained from the Colorado Department of Employment, Bernard E. Teets, Executive Director. While there is some uncertainty as to whether the employment total for 1940 includes W.P.A. employment, there is strong evidence pointing to the conclusion that it does not.

Note 3: The data on revenues collected by federal and local governmental units in Colorado, in current dollars, were obtained from the Colorado Yearbook and the Division of Accounts and Control, State Budget Office, Robert Bronstein, Director. The data on revenues collected by state government are those obtained in the present study, the sources of which are described elsewhere in this report.

Note 4: The data on personal income in Colorado, in current dollars, were obtained from the Survey of Current Business, United States Department of Commerce.

Table XI

PERSONAL INCOME IN COLORADO PER EMPLOYED PERSON,
BEFORE AND AFTER TAXES, EXPRESSED
IN 1960 DOLLARS

<u>Year</u>	<u>Before Taxes</u>	<u>After State and Local Taxes, Before Federal Taxes</u>	<u>After Taxes</u>
1967	\$6,881	\$6,063	\$4,709
1966	6,779	5,963	4,695
1965	6,816	6,029	4,695
1964	6,565	5,819	4,413
1963	6,429	5,729	4,387
1962	6,336	5,643	4,318
1961	6,154	5,482	4,228
1960	6,060	5,414	4,197
1955	5,424	4,883	3,956
1950	4,859	4,394	3,724
1940	3,651	3,160	2,953
1930	2,779	2,475	2,418

Note: For sources and other references, see footnotes
to Table X.

APPENDIX C -- ITEMS (ACCOUNT TITLES) INCLUDED
IN THE CATEGORIES OF EXPENDITURE AND OF REVE-
NUE AS DISTINGUISHED IN THE STUDY

ITEMS (ACCOUNT TITLES) INCLUDED IN THE
CATEGORIES OF EXPENDITURE AND
OF REVENUE AS DISTINGUISHED
IN THE STUDY

Listed below are account titles which indicate the nature of the items comprising the nine expenditure categories and the five revenue categories as distinguished in the study. The indicated accounts, as set up by the Division of Accounts and Control, were active in fiscal year 1967.

Part I - Account Titles: Expenditures

General Administration

Legislative Branch

First Regular Session of the General Assembly
Second Regular Session of the General Assembly
Joint Budget Committee
Legislative Council
Legislative Studies
Commission on Interstate Cooperation
Office of the State Auditor

Judicial Branch

Supreme Court
Judicial Administration
Supreme Court Library
District Courts
Statute Revision
Revisor of Statutes Retirement Pension

Executive Branch

Chief Executive

Office of Governor
Lieutenant Governor
Executive Residence
Commission on Uniform State Laws
Division of Local Government
Colorado Office of Economic Opportunity
Emergency Work Training Project
Disaster Relief and Agriculture Emergency
Scientific Development Commission

Executive Branch (Continued)

Administration and Services

Division of Accounts and Control
Workmens Compensation Adjustment
State Group Health Insurance Board
State Retirement Contribution
State Purchasing Agent
Purchasing Agent Stores Revolving Fund
Motor Car Pool
Surplus Property
Division of Public Works
Maintenance of Capitol Buildings
Capitol Parking
Civil Service Commission
State Archivist
Archivist Revolving Fund
Colorado Tax Commission
Department of Revenue Administration
Department of Revenue Capital Construction
Construction and Equipment of Inspection Stations
Office of State Treasurer
Office of State Auditor
Office of Attorney General
Inheritance Tax
Legislative Reference
Division of Securities

Agriculture and Natural Resources

Agriculture

Department of Agriculture Emergency
Department of Agriculture Administration
Predatory Animal Control
Rodent Pest Control
Veterinary Revolving Fund
Veterinary Sales Ring Inspection Revolving Fund
Department of Agriculture Suspense
Hope Flannigan
State Soil Conservation
Colorado Crop and Livestock Research
Arkansas Valley Project
Brand and Stock Inspection
Colorado Beef Board
Colorado State Fair and Industrial Exposition

Natural Resources

Land Commissioners Expense
Colorado State Forest

Agriculture and Natural Resources (Continued)

Natural Resources (Continued)

Forest Reserve
Water Conservation Board
Federal Aid Water Planning
Division of Water Resources - State Engineer
Bureau of Mines
Mining Industrial Development Board
State Coal Mine Inspection
Oil and Gas Conservation
Game Cash Fund
Game and Fish Federal Aid
Game and Fish Capital Construction 1962
Game and Fish Reclamation Project
Georgetown Damage Claims
Game and Fish Capital Construction 1963
Game and Fish Capital Construction
Internal Improvement Parks and Recreation
Parks Cash Fund
Parks Cash Fund Capital Construction
Federal Outdoor Recreation Fund
Colorado State Forest Service
Parks and Recreation

Roads and Highways

Motor Vehicle Special Assessment
Motor Vehicle Penalty Assessments
Motor Vehicle Specific Ownership Tax A
State Highway Supplementary
Highway Anticipation Construction
Colorado State Patrol
Colorado State Patrol Microwave Extension
State Highway Safety Council
Highway Safety Contributions
Highway Users Tax
Colorado Law Enforcement Training Academy
Highway Flood Disaster Relief

Education and Aid to Public Schools

State Educational Services

Department of Education Administration
Department of Education - County School Planning
Education of Handicapped Children
State Library
State Historical Society
Teachers Emeritus Retirement
Higher Learning Emeritus Retirement

Education and Aid to Public Schools (Continued)

State Educational Services (Continued)

Education of Migrant Children
National Defense Education
Department of Education Payroll
Kettering Foundation - Metropolitan Education Grant

State Aid for Public Schools

Public School Transportation
Public School Property Tax Relief
State Public School Fund

Federal Aid for Education

Library Services Act
Department of Education - Neighborhood Youth Corps
Small High School Projects
Graduate Fellowship Program
School Lunch Program
School Lunch Revolving Fund
National Defense Education Science Title III
National Defense Education Title V
National Defense Education Statistics Title X
Adult Education Civil Defense
Department of Education - Migrant Children Reading
Education Needs of Adult Agricultural Migrants
Department of Education - Newer Media
Adult Basic Education
Elementary and Secondary Education Act
National Foundation of Arts and Humanities - Education
State Vocational Education
Federal Vocational Education Smith Hughes
Federal Vocational Education George Barden
Federal Vocational Education Veterans
Manpower Development and Training Education
Federal Vocational Act of 1963
Vocational Education Payroll

Schools for the Deaf and Blind

School for the Deaf and Blind
Elementary and Secondary Education - Deaf and Blind

Institutions of Higher Learning

Western Interstate Committee on Higher Education
Higher Education Act of 1965 - Community Service
Higher Education Facilities Act of 1963
Colorado Commission on Higher Education
Higher Education Commission Study

Institutions of Higher Learning (Continued)

Board of Trustees State College
Adams State College
Adams State College Work Study Program
Colorado State University
Colorado State University Work Study Program
Colorado State University Experiment Station
Colorado State University Extension Service
Colorado State University Revolving Fund
Colorado State University Land Income
Fort Lewis College
Fort Lewis College Upward Bound Program
Fort Lewis College Work Study Program
School of Mines
Colorado State College
Colorado State College Work Study Program
Southern Colorado State College Work Study Program
Southern Colorado State College
University of Colorado
University of Colorado Land Permanent
University of Colorado Land Income
University of Colorado School of Medicine
University of Colorado School of Nursing
Colorado General Hospital
University of Colorado Psychiatric Hospital
Childrens Diagnostic Center
Interstate Commission on Dentistry
Western State College
Western State College Work Study Program
Metropolitan State College
Metropolitan State College Work Study Program

Department of Institutions

Department of Institutions Administration

Director of Institutions
Mental Health Planning
Elementary and Secondary Education - Community Centers

Penal and Correctional

Division of Adult Parole
Womens Reformatory
State Penitentiary
Penitentiary Correctional Industries
Penitentiary Canteen and Library
Colorado Honor Farm
Penitentiary Stores Revolving Fund
State Reformatory
Reformatory Canteen and Library
Reformatory Vocational School Revolving Fund

Department of Institutions (Continued)

Mental Health and Psychiatric Services

Local Mental Health Clinics
Mental Health Program Planning
Mental Health Clinics Federal Aid
Colorado State Hospital
Elementary and Secondary Education - Pueblo
State Hospital Childrens Treatment Federal Aid
Colorado State Hospital Special
In-Service Training Mental Health State Hospital
Construction of State Hospital Chapel
Fort Logan Mental Health Center
In-Service Training Mental Health Fort Logan
Fort Logan Record System
Fort Logan Clinical Services - Federal
Evaluation of Industrial Therapy - Fort Logan
CCMHC (Colorado Community Mental Health
Center) Demonstration Project -- Fort
Logan
Fort Logan Patient Cash
Elementary and Secondary Education - Fort Logan
Fort Logan Clinical Psychology Training Grant
Fort Logan Workshop Improvement

Mental Retardation Services

Elementary and Secondary Education - Grand Junction
Home and Training School Grand Junction
In-Service Training Mental Retarded Grand Junction
Hospital Improvement Grand Junction
Home and Training School at Ridge
Elementary and Secondary Education at Ridge
In-Service Training Mental Health at Ridge
Home and Training at Ridge - Drug Research
Habilitative Planning at Ridge
Mental Retardation Implementation

Youth Services

Division of Youth Services
Elementary and Secondary Education - Youth Services
Lookout Mountain School for Boys
Mount View Girls School
Colorado Youth Center
Colorado Youth Center Trust Income
Division of Juvenile Parole
Juvenile Probation Officers
Lathrop Park Youth Camp
Golden Gate Youth Camp

Department of Institutions (Continued)

Homes for the Aged

Board of Control Homes for the Aged
Trinidad State Nursing Home
Colorado State Veterans Center
Colorado State Veterans Center - Members Benefit

Health, Welfare, and Rehabilitation

Health

Public Health Administration
State Board for Professional Sanitarians
Public Health Service Grants
Childrens Bureau Grants
Private Health Grants

Welfare

Public Welfare Medical Assistance for the Aged
Public Welfare Administration
Public Welfare Assistance
Welfare Emergency Programs and Research
Old Age Pensions
Public Welfare Medical Transfer
Child Welfare Services Federal
Public Welfare Work Experience - Federal
Older Americans Fund

Rehabilitation and Others

Department of Rehabilitation
Industrial Workshop for the Blind
Federal Vocational Education Rehabilitation
State Vocational Education Rehabilitation
Federal Disability Determination
Department of Veterans Affairs

Miscellaneous

Business, Commerce, and Regulatory

Industrial Relations and Employment

Olympic Training Commission
Division of Commerce and Development
Urban Planning
State Technical Services Act
Public Works and Economic Development Act 1965

Miscellaneous (Continued)

Business, Commerce, and Regulatory (Continued)

Industrial Relations and Employment (Continued)

State Industrial Commission
Civil Rights Commission
Medical Disaster Insurance
State Compensation Insurance Administration
Subsequent Injury
Employment Security Administration
Old Age and Survivors Insurance Administration
Public Utilities Commission Special Motor Car-
rier
Public Utilities Commission Revolving Fund -
Utilities
Highway Crossing Protection
Department of Insurance
Savings and Loan Administration
State Inspector of Oils
State Bank Commissioner
Colorado Racing Commission

Commerce and Regulatory

Office of Secretary of State
Presidential Electors Expense
Initiated and Referred Bills
Liquor Administration
Abstracters Board of Examiners
State Board of Accountancy
State Athletic Commission
Board of Examiners of Architects
State Board of Barber Examiners
State Board of Basic Science Examiners
State Board of Chiropractic Examiners
Collection Agency Board
State Board of Cosmetology
State Board of Dental Examiners
State Electrical Board
Mortuary Science Fund
State Board of Medical Examiners
State Board of Nursing
State Board of Practical Nursing
State Board of Optometric Examiners
State Board of Pharmacy
State Board of Physical Therapy
State Board of Psychologists
Board of Registration - Professional Engineers
Real Estate Commission
State Board of Shorthand Reporters
State Board of Veterinary Medicine

Miscellaneous (Continued)

Business, Commerce, and Regulatory (Continued)

Commerce and Regulatory (Continued)

State Cemetery Board
Passenger Tramway Safety Board

Capital Construction

Division of Accounts and Control Controlled Maintenance
Capitol Buildings Section
Highway Flood Disaster Relief
Parks and Recreation
State Fair and Industrial Exposition
State Penitentiary
State Reformatory
Colorado State Hospital
Fort Logan Mental Health Center
Home and Training School Grand Junction
Home and Training School at Ridge
Division of Youth Services
Lookout Mountain School for Boys
Mount View Girls School
State Historical Society
Department of Education
School for the Deaf and Blind
Colorado Commission on Higher Education
Adams State College
Colorado State University
Colorado State University Experiment Station
Fort Lewis College
Colorado State College
School of Mines
Southern Colorado State College
Metropolitan State College
University of Colorado Medical Center
University of Colorado
Western State College
Otero Junior College
Trinidad Junior College
Mesa Junior College
Northeastern Junior College
Lamar Junior College
Adams State College
Colorado State University
Fort Lewis College
School of Mines
Colorado State College
University of Colorado
University of Colorado Medical Center

Miscellaneous (Continued)

Capital Construction (Continued)

Colorado State University Research Building
Purchase of Church Property at East 14th Avenue
Military
Civil Defense Agency

Unemployment Benefits

Interest on Debt

Southern Colorado State College
Highway Anticipation Interest
Denver Boulder Turnpike Refunding Bonds Interest
Denver Boulder Turnpike Interest
Highway Building Authority Interest
Trinidad State Nursing Home Interest
Trinidad State Nursing Home Premium
Highway Fund Revenue Refunding Bonds Interest

Others

Civil Defense Agency
Civil Defense - Community Shelter Program
Civil Defense Radiological Instrument Maintenance
Civil Defense Personnel and Administration
Office of Emergency Planning Federal Aid
Natural Disaster Coordinator
National Guard
Civil Air Patrol
State Bureau of Animal Protection
Public School Income
U.S. Mineral Leasing
Flood Control Lands Act
Taylor Grazing Act
Federal Lands Materials Act
Firemens Pensions
Policemens Pensions
Claim of Faye Tice
Relief of Fremont County
Relief of Frederick W. Paddock
Relief of Janet R. Meneley

Revenue Bond Retirement

Highway Anticipation Principal
Denver Boulder Turnpike Refunding Bonds Principal
Denver Boulder Turnpike Principal
Highway Building Authority Principal
Trinidad State Nursing Home Principal
Highway Fund Revenue Refunding Bonds Principal

Part II - Account Titles: Revenues

Highway Taxes

Motor Fuel Tax
Motor Vehicle Ownership Tax Private B
Motor Vehicle Ownership Tax Commercial A
Gross Ton Mile Tax

Motor Vehicle Licenses and Permits

Motor Vehicle Licenses
Motor Vehicle Operator and Chauffeur Licenses
Motor Vehicle Special Fuel Users Permits
Pro Rata License Plates
Motor Vehicle Depot Tags

Sales, Liquor, and Cigarette Taxes

State Sales Tax
Use Tax
Alcoholic Beverages Tax
Cigarette Tax

Income Tax

Individuals Income Tax
Corporate Income Tax
Fiduciary Income Tax
Oil Income Tax

Federal Aid Grants

Federal Aid Urban Planning
Federal Aid Economic Opportunity
Federal Aid Technical Services Act
Civil Defense
Federal Aid Emergency Planning
Federal Aid Civil Defense Administration
Federal Aid Commission Higher Education Facilities
Federal Aid Highways
Highway Flood Disaster Relief
Federal Aid Forest Reserve
Federal Aid U.S. Mineral Leasing
Federal Aid Flood Control Lands Act
Federal Aid Taylor Grazing Act
Federal Aid Federal Power Act
Federal Aid Lands Materials Act

Federal Aid Grants (Continued)

Federal Aid Accelerated Public Works
Federal Aid Land and Water Conservation Act
Federal Aid Pittman Robertson
Federal Aid Dingell Johnson
Federal Aid Hope Flannigan
Federal Aid Soil Conservation
Disaster Relief
Federal Aid Employment Security
Federal Aid Unemployment Compensation Benefits
Federal Aid Local Mental Health Clinic
Federal Aid Colorado State Hospital
Federal Aid Fort Logan Clinical Services
Federal Aid Fort Logan Mental Health Center
Federal Aid Fort Logan Record System
Federal Aid Monte Vista Golden Age
Federal Aid Home and Training School Grand Junction
Home and Training School Ridge
Mental Retardation
Federal Aid Public Health Services
Federal Aid Childrens Bureau Grant
Federal Aid Public Health Hospital Construction
Federal Aid Public Welfare Administration
Federal Aid to the Blind
Federal Aid to Dependent Children
Federal Aid to the Needy Disabled
Federal Aid Old Age Pensions
Federal Aid Public Welfare Medical Assistance Aged
Federal Aid Public Welfare Work Experience
Federal Aid Older Americans
Federal Aid Education Neighborhood Youth Corps
Federal Aid Library Services Act
Federal Aid Adult Education Civil Defense
Federal Aid Graduate Fellowship Program
Federal Aid Department Education Newer Media
Federal Aid Migrant Projects
Federal Aid School Lunch Program
Federal Aid National Defense Education
College Work Study Program
Federal Aid Vocational Education Smith Hughes
Federal Aid Vocational Education George Barden
Federal Aid Vocational Act of 1963
Disability Determination
Federal Aid Vocational Education Rehabilitation
Federal Aid Manpower Development and Training
Economic Development Act 1965
Federal Aid Civil Defense Shelter
Federal Aid Water Conservation Planning
Federal Aid MDT-OJT (Manpower Development Training - On
the Job Training) 1962
Federal Aid Fort Logan Title I Project
Federal Aid Fort Logan Clinic Training Grant

Federal Aid Grants (Continued)

Federal Aid Fort Logan Workshop Improvement
Federal Aid EOA (Economic Opportunity Act) Adult Basic
Education
Federal Aid National Foundation Arts and Humanities
Veterans Administration Vocational
Federal Aid Fort Lewis College Upward Bound
Higher Education Facilities Construction
Federal Aid Capitol Construction Miscellaneous
Federal Aid Elementary and Secondary Education
National Science Foundation Construction
Federal Aid Higher Education Community Service
Emergency Work Training Program NYC
Higher Education Act of 1965 Title II
Higher Education Act of 1965 Title VI

Miscellaneous Revenue

Property Taxes

General Property Tax Delinquent
General Property Tax Interest
Aircraft Ownership Tax
Metal Mining Tax
Livestock and Poultry Tax

Sales, Use, and Excise Taxes

Coal Mining Tax
City Sales Tax

Inheritance and Gift Taxes

Inheritance Tax
Gift Tax

Franchise Taxes

Foreign and Domestic Corporation Tax
Insurance Premiums Tax

Other Taxes

Pari-Mutuel 5 Percent Tax
Gate Admissions Tax Athletic Commission
Safety and Accident Tax
Mattress Stamp Tax
Gas and Oil Conservation Levy
Tax Levy on Civil Actions
Public Utilities Tax
Games of Chance 2.5 Percent Tax
Medical Disaster Insurance Tax

Miscellaneous Revenue (Continued)

Licenses and Permits, Business

Barber Shop Licenses
Egg Dealers Licenses
Employment Agency Licenses
Garage Licenses
Liquor Dealers State Licenses
85 Percent City County Liquor Dealer Licenses
Motor Vehicle Dealers and Salesman License
Ore Buyers License
Poultry Dealers Licenses
Produce Dealers Licenses
Public Utilities Permits
Restaurant Licenses
Sales Ring Licenses
Store Licenses
Tourist Camps Licenses
Oleomargarine Licenses
Refrigerated Locker Licenses
Fluid Milk Licenses
Coal Mine Operators Licenses
Hospital and Convalescent Home Licenses
Consumer Finance License
Motor Vehicle Installment Sales License
Money Lenders Over \$150,000
Bedding Licenses
Water Well Drillers Licenses
Ground Water Permits
Fertilizer Permits
Money Order Licenses
Pre Need Funeral Contracts
Applicators Licenses
Debt Adjusters Licenses
Proprietary School Certificate
Fireworks Manufacturing and Wholesale Licenses

Licenses and Permits, Regulatory

Abstractors Licenses
Accountancy Licenses
Architects Licenses
Barbers Licenses
Basic Sciences Licenses
Chiropractic Licenses
Collection Agencies Licenses
Cosmetology Licenses
Dental Licenses
Detective Licenses
Engineers Surveyors Licenses
Funeral Director Embalmer Licenses
Law Licenses

Miscellaneous Revenue (Continued)

Licenses and Permits, Regulatory (Continued)

Medical Licenses
Nurse Licenses
Optometric Licenses
Pharmacy Licenses
Prophylactics Licenses
Real Estate Brokers Salesmen Licenses
Securities Brokers Salesmen Licenses
Veterinary Licenses
Shorthand Reporter Licenses
Scales Licenses
Subdividers Registrations
Nursery Licenses
Bird Licenses
Practical Nurses Licenses
Professional Sanitary Engineers Licenses
Bingo and Raffle Licenses
Drug Dealers Licenses
Electrician Licenses
Physical Therapist Licenses
Dance School Licenses
Psychologists Licenses
Foster Care Home Licenses
Child Care Center Licenses
Child Placement Agency
Cemetery Licenses
Proprietary School Agent Permits

Licenses and Permits, Others

Alcohol Licenses
Boxing Wrestling Licenses
Butcher and Slaughter Licenses
Cigarette Licenses
Hunting and Fishing Licenses
Other Game and Fish Licenses and Permits
Livestock Water Tank Permits
Non Residence Certification Income Tax
Plumbing Licenses
Racing Licenses
Stallion Licenses
Transportation Permits
Weather Modification Licenses
Parks Use Permits
Boat Licenses
Outdoor Advertising Permits

Miscellaneous Revenue (Continued)

Charges for Current Services

Admissions
Birth Certificates
Certifications
Docket Fees
Examination Fees
Filing Fees
Inspections
Laboratory Fees
Registration Fees
Testing
Tuition
Care Inmates in Institutions
Revenue Department Services
Copying Certifying Photostating
Commissions
Turnpike Toll Charges
Reimbursement for Meals and Lodging
Handling Charges
Drivers License Photos
Filing Fees Inheritance
Prepayment for Services
Investigation Fees
Process Fees

Charges for Sales

Sale of Books Maps Bulletins
Sale of Condensed Products
Sale of Farm and Dairy Products
Sale of Hides and Pelts
Sale of Livestock
Sale of Manufactured Products
Sale of Poisons and Eradicators
Subscriptions to State Publications
Sale of Supplies and Materials
Sale of Hay
Sale of Poultry and Poultry Products
Sale of Meat Products
Sale of Fruit and Vegetables
Sale of Beaver Pelts
Sale of Decals
Sale of Junk Scrap Waste Paper
Sale of Radio Call Letter Plates
Sale of Garage Record Books
Sale of Automobile Dealer Record Books
Sale of Tourist Court Registrations
Sale of Abandoned Vehicles

Miscellaneous Revenue (Continued)

Revenue from Use of Money

Interest on Deposits
Interest on Investments
Interest on Sales and Sales Contracts
Earned Discount on Investments

Revenue from Use of Property

Rents from Buildings
Rents from Equipment
Rents from Land
Rents from Office Space
Royalties on Coal
Royalties on Gravel
Royalties on Minerals
Royalties on Oil and Gas
Royalties on Timber
Royalties on Rights of Way
Camping Fees
Accessory Rentals

Fines, Forfeits, and Penalties

Court Fines
Library Fines
Subsequent Injury
Penalty Assessments
Penalty Assessments Fines
Other Fines and Penalties
Driver License Restoration Fee

Revenue from Other Sources

Donations and Gifts
Donations to Match Other Grants
Unclaimed Money
Interest on Employment Security Tax

Receipts from Sale of Property

Sale of Land
Sale of Buildings and Land
Sale of Equipment
Sale of Improvements

Compensation from Loss of Property

Damages to Buildings
Damage to Equipment
Fire Loss Recoveries Insurance

Miscellaneous Revenue (Continued)

Compensation from Loss of Property (Continued)

Theft Loss Recoveries Insurance
Recoveries from Performance Bonds