THE DIRECT COSTS OF GROWTH

A comparison of changes in local government expenditure in growth and non-growth counties in Colorado

by
Therese C. Lucas

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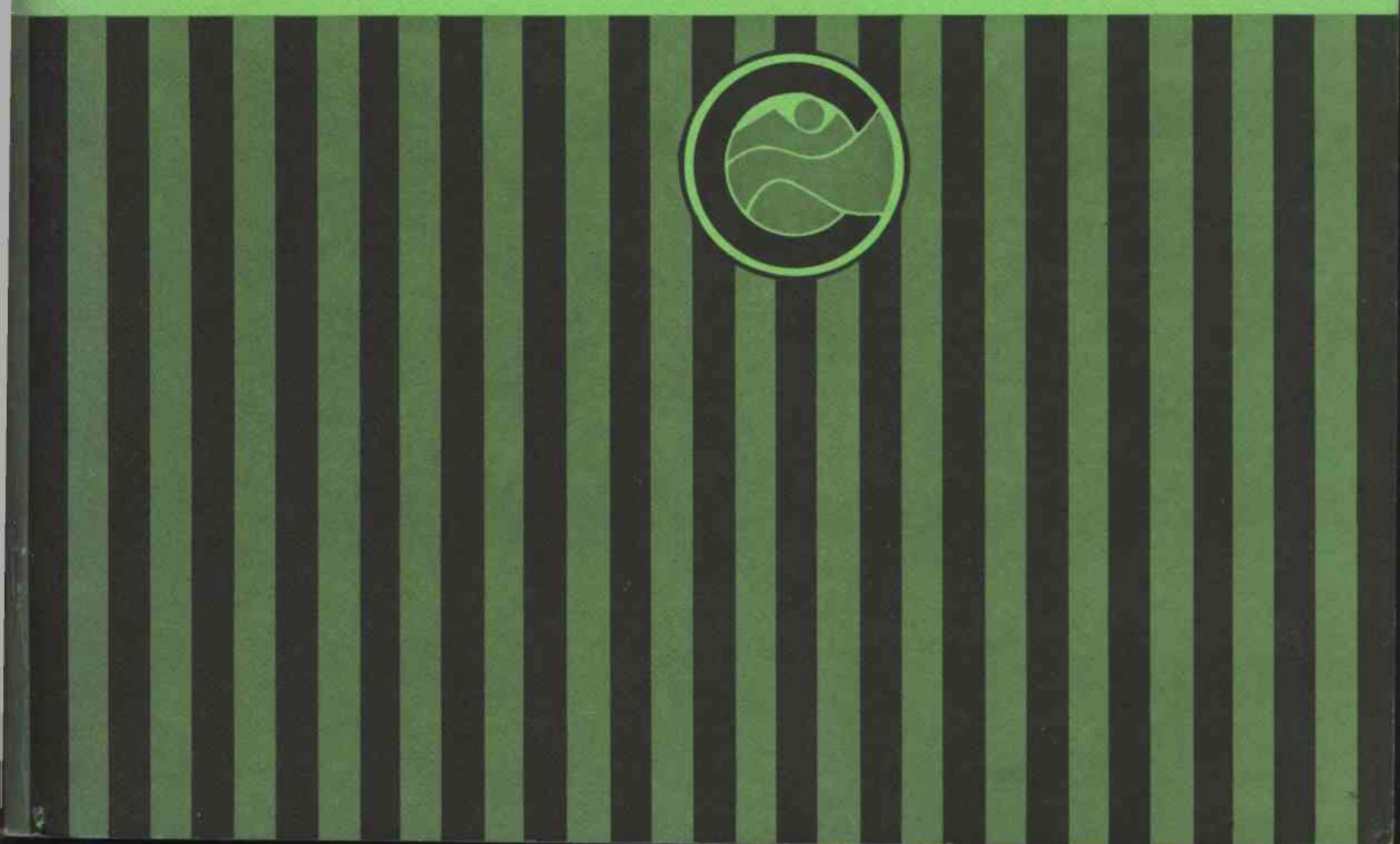
THE COLORADO LAND USE COMMISSION



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Therese C. Lucas

April, 1974

FOREWORD

Growing concern with the use of land has been evident in Colorado for a number of years. One direct expression of this concern came as early as 1970, when the Colorado General Assembly authorized the appointment and funding of a Land Use Commission to develop a Colorado Land Use Program.

In a variety of statewide forums used by the Commission to hear the citizen's voice about Colorado's future, the issue of the cost of growth was frequently debated. Proponents of a "help Colorado grow" thesis seemed willing to concede that growth does bring about additional costs, but is still inevitable--and desirable. Opponents of growth seemed sure that it did generate high costs and, thus, high taxes, and that, therefore growth would not only bring about undesirable social and personal changes in life-style, but would strain a community's capacity to pay for necessary expansion of public services and facilities to accommodate growth.

It became obvious that objective data concerning costs of growth in Colorado must be developed to help guide the formation of policies and programs in a State Land Use Program.

The Colorado Land Use Commission is pleased to publish this report, which does indeed provide facts which can help to guide Colorado's future use of land--and can help channel public discussions of land use measures onto an objective path.

The research with which this report is concerned had been developed for the Commission during the period of preparation of its major report--A LAND USE PROGRAM FOR COLORADO, submitted December 1, 1973. Unquestionably, the results influenced some of the decisions made by the Commission as it determined goals, criteria, guidelines, and recommended programs for growth and non-growth regions of Colorado.

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A number of Colorado State agencies and officials also provided assistance. These included J. D. Arehart, Director, Division of Local Government; Kenneth Baskette, Division of Planning; Glenn Kissinger, Division of Commerce and Development; Edith Ruppert, Department of Education; the Legislative Council; Office of the State Auditor; Department of Revenue; the Colorado Archives and State Records.

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Thanks are also due individual members of the Advisory Committee to the Land Use Commission and other interested citizens for their help and interest.

Therese C. Lucas

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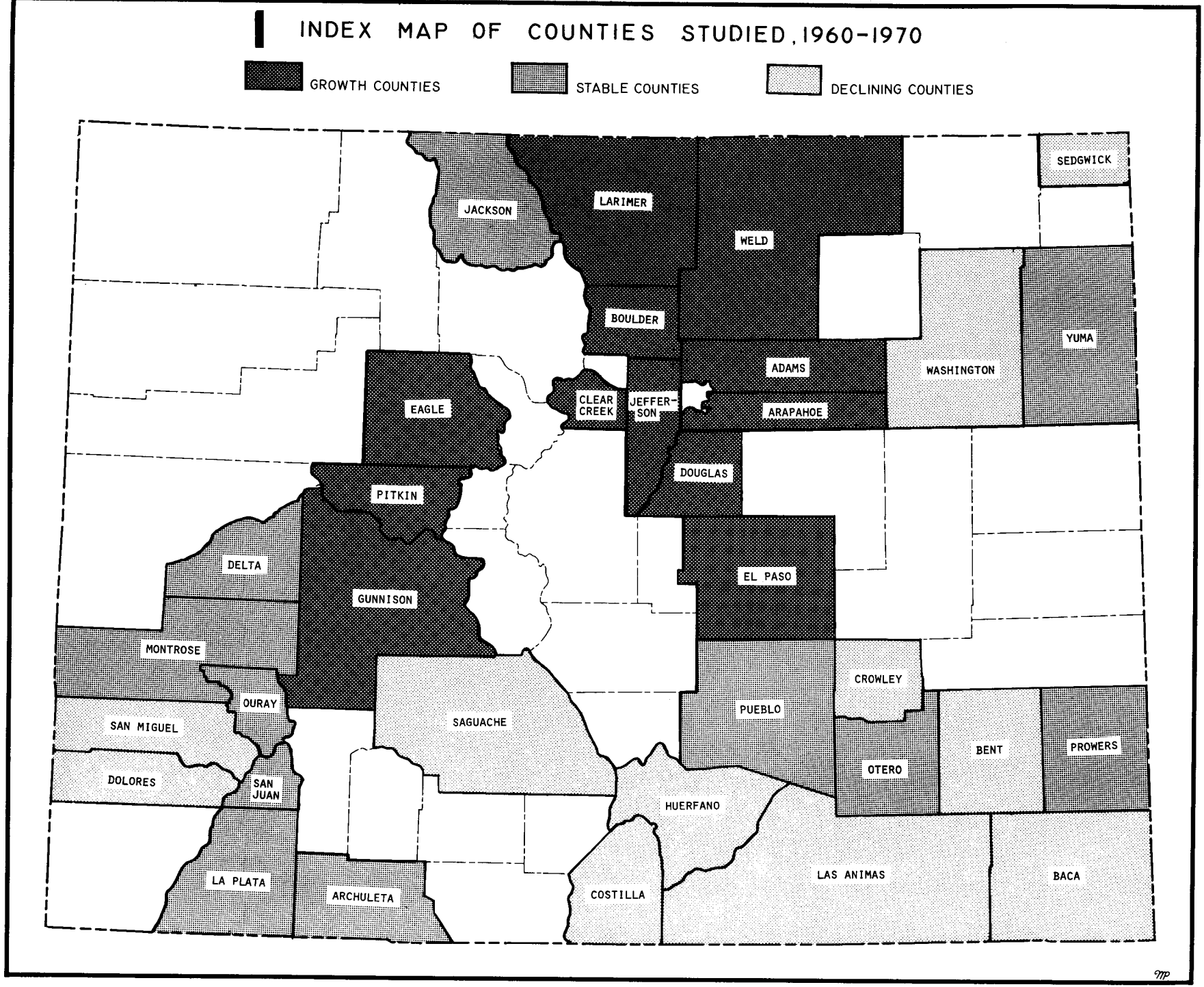
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STABLE COUNTIES
DECLINING COUNTIES
JACKSON
LARIMER
WELD
SEDGWICK
BOULDER
YUMA
ADAMS
WASHINGTON
CLEAR CREEK
JEFFER-SON
ARAPAHOE
EAGLE
DOUGLAS
PITKIN
DELTA
EL PASO
GUNNISON
MONTROSE
CROWLEY
OURAY
PUEBLO
SAGUACHE
SAN MIGUEL
BENT
PROWERS
OTERO
DOLORES
SAN JUAN
HUERFANO
LA PLATA
LAS ANIMAS
BACA
ARCHULETA
COSTILLA

SUMMARY OF FINDINGS AND CONCLUSIONS

Findings

This research report analyzed the *expenditures* made in Colorado by all types of local government in three different groupings of counties which collectively had three different kinds of growth-patterns between 1960 and 1970:

- rapid population growth
- stability of population size
- declining population

This analysis of actual expenditures is in contrast to most previous research, in which tax *revenues* are analyzed. Usually, *expenditures* at local level reflect not just tax revenues raised by the jurisdiction, but allotted state and federal funds, plus other smaller local amounts, such as users' fees.

For each of the three kinds of growth-groups there are 11 or 12 Colorado counties whose population changes between 1960 and 1970 can clearly be categorized as rapid growth, stable, or declining. (See Figure 1, Ch. 1.) Within Colorado counties, regardless of population, four types of local government function:

- county governments
- municipalities
- school districts
- special districts (water, fire, hospital, etc.)

All expenditures made by the four types of local government within all the counties in each of the three growth-type designations were totaled. It was possible, then, to show *per capita* total expenditures made by each county-group in 1960 and 1970, a decade of marked population changes in Colorado.

In addition, for each of the three growth-types (rapidly growing, stable, declining), a comparison was made of the expenditures by each type of local government in the two base years under study. Included is also an analysis of varying levels of per capita expenditures for the different services provided by these local governments. Information was further developed to show relationships between *personal income* and expenditures for public services.

The major findings of the research are summarized below:

1. The combined total per capita expenditure by all local governments was lowest in the growth counties, those which had the highest rates of

population growth between 1960 and 1970. The combined total per capita expenditure was greatest in the declining counties, those with the severest rates of population decline between 1960 and 1970. On a per capita basis, growth results in lower *direct costs* of local governments than does either population stability or decline. (See Figure 4, Ch. 2.)

2. As a percentage share of total personal income, the total expenditures of all local governments were:

   - lowest in the growth county group
   - highest in the declining county group

   This does not necessarily indicate, however, that the residents of the declining counties bear a heavier tax burden. Local government expenditures as a percentage share of total personal income changed very little between 1960 and 1970 in any of the growth categories. (See Figure 6, Ch. 2.)

3. By far the largest per capita expenditures were made by school districts which account for at least 44% of total per capita expenditures in all three types of growth situations. The next highest per capita expenditures, those made by county governments, were much less than those of school districts. In size of per capita expenditures, local governments ranked as follows in all three types of growth situations:

   - school districts
   - county governments
   - municipalities
   - special districts

   (See Figure 5, Ch. 2.)

4. Per capita personal income was greater in the growth-county group than in non-growth counties and, between 1960 and 1970, increased at a more rapid rate in the growth-county group. The gap in per capita income between the growth and non-growth counties widened between 1960 and 1970. (See Figure 2, Ch. 2.)

5. In the growth-county group, total personal income (in millions of dollars) increased at a rate four (4) times greater than in the stable county group; and nine (9) times greater than in the declining county group. (See Figure 3, Ch. 3.)

6. Per capita expenditures by county governments in both 1960 and 1970 were:

   - lowest in the growth county group

   - highest in the declining county group

   The two most costly county services were welfare and highways. (See Figures 8 and 9, Ch. 3.)

7. Per capita expenditures by municipalities in both 1960 and 1970 were:

   - lowest in the declining county group

   - highest in the stable county group

   The two most costly municipal services were public safety and water. (See Figures 11 and 12, Ch. 4.)

8. Per capita expenditures by school districts in 1970 were:

   - almost equal in growth and declining county groups

   - much lower in the stable county group

   (See Figure 14, Ch. 5.)

9. Per capita expenditures by special districts in both 1960 and 1970 were:

   - lowest in the declining county group

   - highest in the growth county group

   However, the rate of increase in special district per capita expenditures between 1960 and 1970 was dramatically higher in both the stable and declining groups. In growth and stable counties, water and sanitation districts had the highest per capita expenditures. In declining counties, the highest per capita expenditures were made by hospital districts. (See Figures 16 and 17, Ch. 6.)

Conclusions

Unquestioning acceptance of general statements about the high, direct costs of population growth is neither wise nor valid. Local governments in growth situations do *not* spend more *per person* than those in stable and declining communities. The assumption that they do, therefore, can no longer be used as an argument against growth.

Obviously, one cannot conclude from this research that the data engendered here will always apply to every community in every part of the country. Nor should one conclude that growth can always be limitless without reference to cost and quality of public services. But as far as Colorado's experience over a ten-year period is concerned, the old assumption that "growth costs more" can no longer be voiced without challenge.

The usual acceptance of the "cost of growth" thesis probably stems in part from the experience of individuals with personal and property tax levels in growth situations, although one conclusion from the study is that personal *income* rises in growth situations. This income is apparently high enough to support not only the extension of public services to additional people in a given community itself, but also to help pay for the high per capita expenditures made by local governments in non-growth areas.

At this time, techniques for measuring the social and environmental costs of growth do not exist, nor do measures for calculating the hidden and subtle costs to the general welfare. Though these hidden costs can only be estimated subjectively, they should be part of any discussion concerning growth. But in the future, any debate about the direct costs of growth must consider the results of this study which show that *actual expenditures* by local governments are *lower per person* in growth than in non-growth situations.

CHAPTER ONE

Study Approach and Background

Introduction

The cost of population growth in any given state has generated heated discussion and considerable rhetoric throughout the country. Because there are few solid facts known about such costs, local discussions resulted in no firm conclusions. But a prevailing and common assumption, often stated in hearings and public forums in Colorado, is that "It costs more to serve more people," and, by extension, "Growth costs more."

The research reported here has been designed to test the validity of this assumption, and to find at least partial answers to the question: What are the actual, direct costs of growth in different parts of Colorado which have experienced varied patterns of population change over the last ten years? In addition, the study was also directed at revealing less directly pertinent, but still interesting and meaningful, information about such matters as these:

- Changes in per capita personal income as growth patterns change.
- Differing costs of various kinds of public services in growth and non-growth parts of the state.
- Differences in the amounts and kinds of expenditures in municipalities, county jurisdictions, special districts, and school districts.

All data in the study are in terms of population figures and actual expenditures or costs of public services; thus, the study confines itself only to the objective and direct evidence available. By no means does this deliberate limitation of scope of research suggest that indirect effects and costs of population are unimportant. People are rightly concerned about social costs of growth, as these relate to health and general welfare. They are equally concerned about possible loss of a life-style they cherish, or some more generalized concept of undesirable changes in their concept of a good quality of life.

Unfortunately, most of the indirect changes caused by growth are not subject to objective measure, or are so highly individual that they have little meaning in a society made up, obviously, of many individuals with many kinds of tastes and priorities. Although later parts of this chapter present some discussion of indirect results that growth may bring about, these effects are not included in the basic design of the research nor in the major conclusions.

Pattern of the Study

The parameters for this research are provided by the grouping of 34 Colorado counties into three sets of counties which have demonstrated these types of growth situations in a ten-year period:

- rapid growth in population
- stability in population
- decline in population

For each of the three situations (referred to hereafter as growth-types or county-types) there are 11 to 12 counties whose populations changes between 1960 and 1970 can clearly be defined as *rapid, stable,* or *declining*. For both 1960 and 1970, population figures for each of the 34 counties and for each growth-type were tabulated.

The one governmental sector directly affected by population changes is local government, because it is this level which delivers day-to-day public services which are required by people in the county or municipality. In Colorado there are four types of local governments and jurisdictions which spend money for public services:

- county governments
- municipalities
- school districts
- special districts[1]

Data on expenditures in 1960 and 1970 were secured for each of the four government service-deliverers, county by county, and totaled for each of the three growth-groups. Comparisons were then made to show how public expenditures changed from 1960 to 1970 as population grew *rapidly,* remained *stable,* or *declined.*

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[1]Formed to deliver such services as water, fire prevention, recreation, hospital services, and the like. Special districts are technically jurisdictions, not governments. For the sake of simplicity, the word "governments" will be used henceforth.

It should be noted that *expenditures* means just that--what was actually spent by some entity of local government, regardless of the source of the money. The terms *expenditures* and *costs* are used interchangeably in this study, to mean simply, "Money spent to provide public services."

It should also be noted that figures for 1970 represent the actual value of the dollar for that year. For 1960, the dollar is corrected for inflation to make comparisons realistic. For 1960, in addition, the then-current dollar value is also given, primarily for reference.

More detailed presentation of population data and expenditures will be found in the remainder of this chapter. The first such discussion is concerned with population growth from 1960 to 1970.

Population Data

Population data for Colorado in 1960 and 1970 clearly indicate the varying pattern of change in different parts of Colorado in the ten-year period. Table 1 summarizes the changes in population which occurred in the three county-groups. The data are illustrated in Figure 1.

Table 1

POPULATION CHANGES IN COLORADO COUNTY GROWTH GROUPS:

1960 - 1970

	Population 1970	Percent Change 1960 - 1970	Population 1960
Growth Counties	1,162,507	+60.0%	725,069
Stable Counties	223,335	- 0.7%	224,993
Declining Counties	57,050	-19.0%	70,256

SOURCE: U. S. Census

Appendix Tables 1, 2, and 3 list, for each growth-group, the names of the counties, the actual population changes in each, and the statistical basis for choosing these counties for study.

The map at the beginning of this report shows the location of each county.

Within each growth-group, the counties are well distributed among four geographical areas of Colorado: The Front Range, Eastern Plains, Mountains, and Western Slope. The counties which are grouped under *rapid*

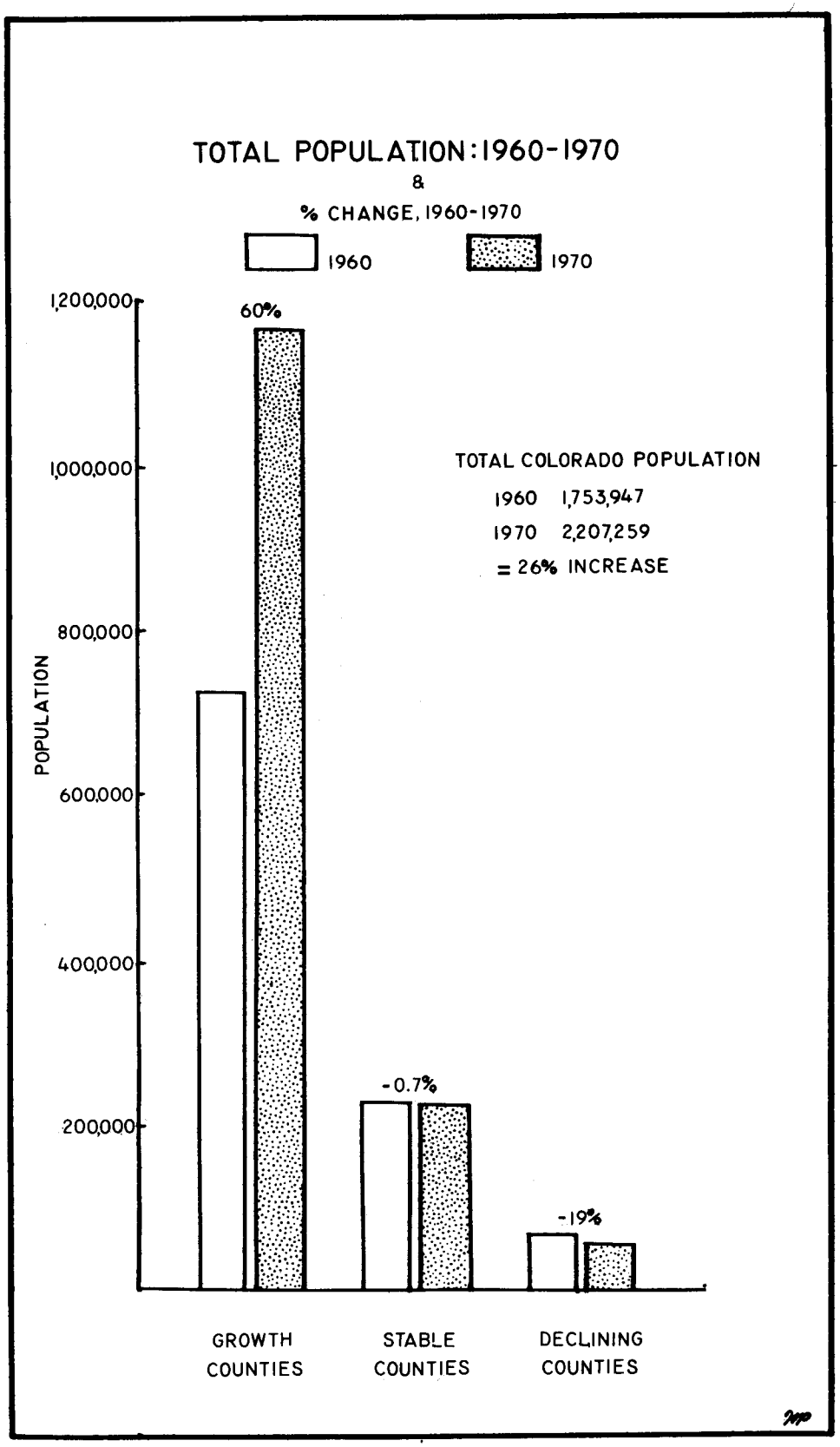
TOTAL POPULATION: 1960-1970
&
% CHANGE, 1960-1970
1960
1970
1,200,000
1,000,000
800,000
600,000
400,000
200,000
POPULATION
60%
-0.7%
-19%
TOTAL COLORADO POPULATION
1960 1,753,947
1970 2,207,259
= 26% INCREASE
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 1

growth contain over half (53%) of the total state population. They include both Front Range urban counties and "ski" counties which grew rapidly as an affluent society discovered the pleasures of Colorado Ski Country in the 1960's. The *declining* area is all rural-agricultural and includes counties from the Eastern Plains, the San Luis Valley, and the Lower Arkansas Valley. The *stable* county-group includes some counties from all four major geographical areas.

In summary, the analysis includes both urban and rural counties from all major state geographical areas. (See also Table 1.)

Expenditures vs. Taxes

Most studies of the costs of local government have analyzed local *taxes*, although the magnitude of the local tax burden in an area is not an accurate or real indication of the actual costs of delivering local governmental services. Spending by a local government includes certain amounts of revenue received from the state and Federal governments, as well as tax revenues raised by and within a county.[2]

In addition, a study of taxes alone does not include an entire major category of local costs: those which are covered by funds generated by charges levied for water and sanitation services both by municipalities and special districts.

Moreover, major capital outlays funded by bond issues are not wholly reflected in a study of annual tax revenues. Because the research reported on here involves actual *expenditures* in 1960 and 1970, all major capital outlays expended in either of those years have been included. In this study, the total amount of major investments in capital equipment and construction, even though financed by a bond issue which is paid off over a period of years, is counted as an expenditure during the year when the bond funds were actually expended.[3]

A more realistic picture of costs than usual is presented here, because many major capital investments have been tabulated in their entirety. In particular, major outlays on sewage and water plants by special districts are included. Actually, the inclusion of special districts (several hundred) in the data compilation has been done for the first time in Colorado in this study. It should be noted also that the completeness of the expenditures data is enhanced by the inclusion of spending by municipalities with less than a 1000 population. Expenditures by these very small municipalities are not included in the Colorado Local Government Financial Compendium.

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[2]Chapters 4 and 5 on expenditures by municipalities and school districts discuss this more fully.

[3]This is consistent with the reporting of expenditures in the Local Government Financial Compendium published annually by the Colorado Division of Local Government.

In summary, actual total expenditures by local governments are usually substantially larger than tax revenues raised locally, because spending is funded also through contributions from the state and the Federal governments, through revenues raised from service charges, and through expenditures of funds raised by bond issues. This study, then, has compiled, for 1960 and 1970, all expenditures made by all local governments included in the research in the two years analyzed.

Direct and Indirect Costs of Growth

In areas which have experienced rapid population increases, much of the dissatisfaction and fears for the future voiced about the "costs" of growth are probably a result of observation of those effects which economists label "social costs," "externalities," or "disbenefits." In Colorado's Front Range, particularly in the Denver SMSA, social costs include increased commuting time, a rise in the levels of air pollution, longer lift lines at nearby ski resorts, crowded highways out of the city to nearby national forests as more and more people find pleasure in camping and back-packing, more noise, construction, less open space, and just more people! These frustrating and irritating parts of daily life in rapidly growing areas are in a realistic sense a "cost." The precise nature and amount of the cost, however, is not yet measurable.

Somewhat akin to the problem of social costs are present and future deterioration of that ephemeral commodity called "quality of life." Each individual measures the quality of life with a personal yardstick. People, individually, tend to like or dislike the noisy, crowded excitement of a growing community, the security and relative manageability of a stable area, and the nostalgic atmosphere of a declining town.

As regions or areas change, an individual's reaction to what is happening to "quality of life," then, is a personal judgment--a function of income level, education, health, general background, ambitions, among other things. For some, the vastly increased variety of choice which a major population center offers is far more important than the length of commuting time. For someone in the lower income levels, the greater job opportunities in a major, growing population center far outweigh the clean air and serenity an upper-income, non-working wife wants. Whether or not indirect costs associated with growth are perceived as too high, is a function of each individual's goals, values, and in particular, attitude towards other human beings.

"Quality of life" is not measurable. Development of a tool to measure such quality is not imminent. But the direct costs of delivering the local governmental services which affect everyone's lives are measurable.

Another component of cost frequently alluded to is increase or decrease in quality of service. Over a period of time, the real cost of providing a service increases if the quality decreases while costs remain

the same. Conversely, real cost decreases where quality improves while costs per capita remain stable. It is difficult, however, if not impossible, to measure "quality of service" particularly in comparisons between urban and rural areas. Consequently, such presumed changes in public services have not been made a specific part of this report. On the whole in Colorado, a best educated guess is that quality of services is higher in urban than in rural areas, and, thus, higher in the predominantly urbanized growth-counties.

This study, then, does not try to measure the indirect costs of growth. As noted earlier, what it does measure are direct costs of delivering public services at the local level in *rapid growth* vs. *stable* and *declining* areas. These costs are direct and quantifiable. To analyze them is a first and major step in understanding the consequences of growth, or lack of it, at a regional level.

Personal Incomes and Growth

An analysis of personal incomes is not the central concern of this report. But a brief look at the relationship of personal incomes to patterns of growth provides both a useful background against which to consider the results of this study, and relevant information for evaluation in discussions of costs and effects of growth.

As summarized in Table 2 and illustrated in Figure 2, several significant findings were evident after relevant data were analyzed:

- Per capita personal income is greater in growth than in non-growth counties.

- Between 1960 and 1970, per capita personal income in growth counties increased at a rate more rapid than that in non-growth counties.

- In the ten-year period, the gap in per capita personal income between growth and non-growth counties widened:

  In 1960, the per capita income in growth counties was 63% greater than in declining counties;

  By 1970, it was 79% greater;

  In 1960, per capita income in growth counties was 22% greater than in stable counties;

  By 1970, it was 33% greater.

The per capita income data used here are based on total personal income data (in millions of dollars)for Colorado counties.

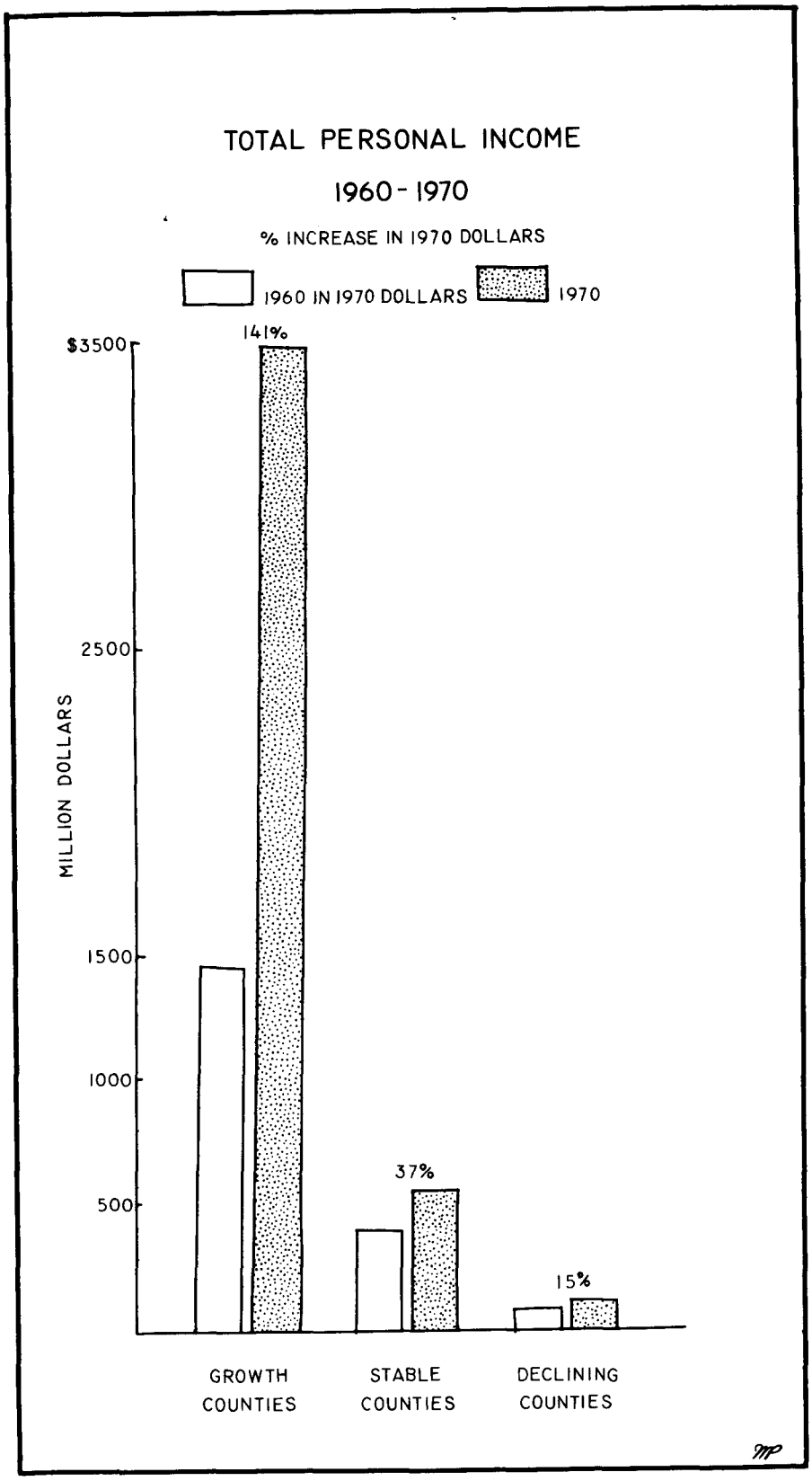
TOTAL PERSONAL INCOME
1960 - 1970
% INCREASE IN 1970 DOLLARS
1960 IN 1970 DOLLARS
1970
$3500
2500
1500
1000
500
MILLION DOLLARS
141%
37%
15%
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 2

Table 2

PER CAPITA PERSONAL INCOME
IN COLORADO COUNTY-GROWTH GROUPS

1960 - 1970

	1970	Percent Change* 1960-1970	1960 (in 1970 $)
	$		$
Growth Counties	$2990	+50%	$1992
Stable Counties	$2250	+38%	$1628
Declining Counties	$1673	+42%	$1178

*Based on 1960 adjusted to 1970 dollars.

SOURCE: Computed from data in Table 3 following and U.S.Census of Population.

Size of personal income is certainly not a measure of the "quality of life." But to the extent that it indicates the ability to purchase whatever it is that an individual values, it is the only index we have of how good life is for some people. Clearly, then, in the growth-counties, many citizens have a greater financial capability than their fellow Coloradans to achieve a measure of satisfaction in their lives.[4] A growth situation appears to be generating a vigorous economy which is providing a level of per capita income indicative of economic opportunity, certainly one value in today's society.

Total personal income data (in millions of dollars) for Colorado counties are shown in Table 3 and illustrated in Figure 3.

In the growth counties, total personal income (in millions of dollars) increased at a rate four times greater than in the stable counties and about nine times greater than in the declining counties.

The personal income statistic available in Colorado is "adjusted" gross income, which is total gross income less transfer payments, business expenses, and under-reporting of income. This "adjusted" gross income underestimates total personal income in counties where a large number of families receive money in the form of such transfer payments as welfare and Social Security. As a result, these data underestimate personal income, particularly in the declining counties which tend to have

[4]The question of the distribution of income, in particular, how many people have incomes below the level of the majority in the community, is beyond the scope of this report.

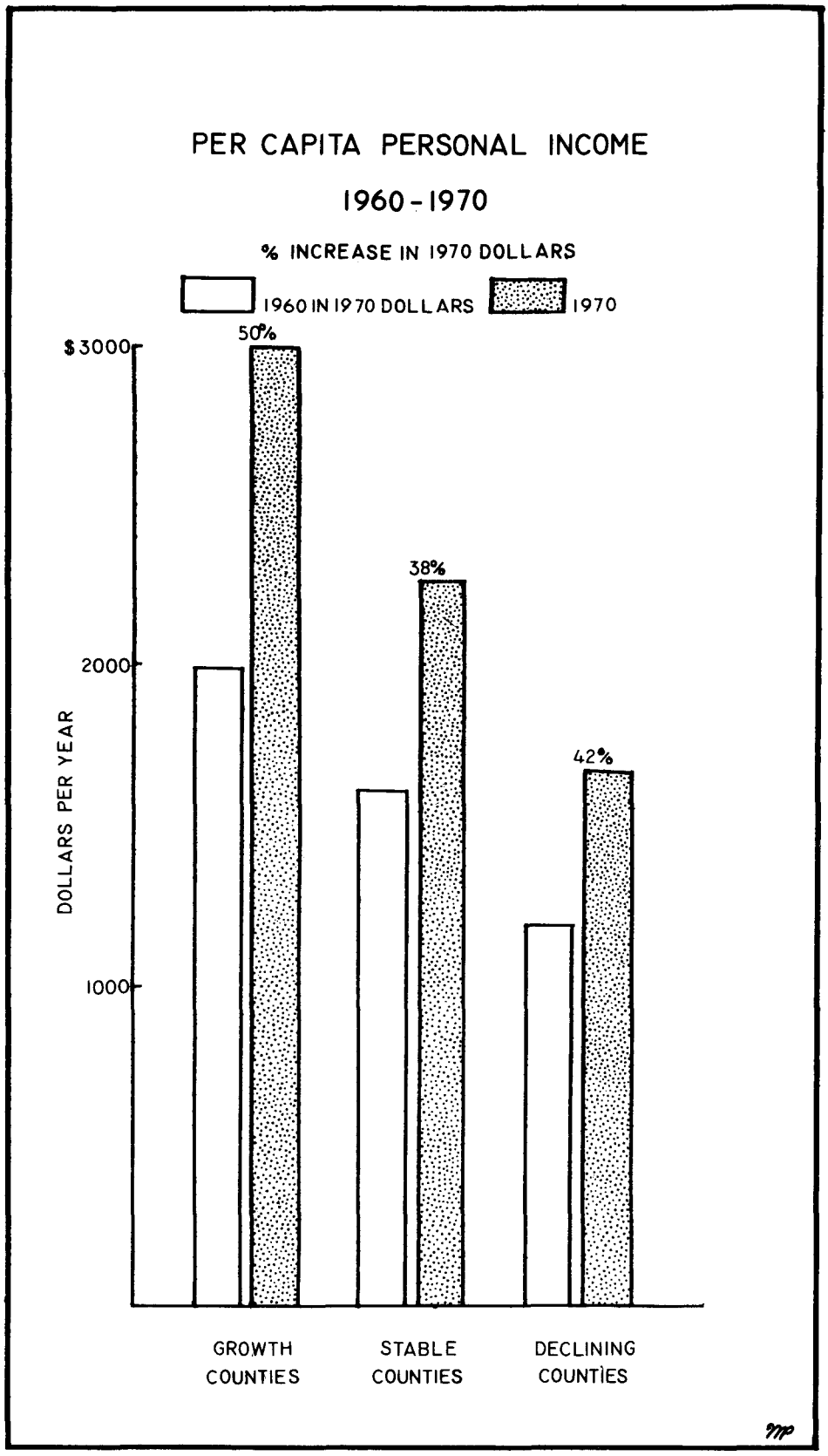
PER CAPITA PERSONAL INCOME
1960 - 1970
% INCREASE IN 1970 DOLLARS
1960 IN 1970 DOLLARS
1970
$3000
2000
1000
DOLLARS PER YEAR
50%
38%
42%
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 3

Table 3

TOTAL PERSONAL INCOME
IN COLORADO COUNTY GROWTH-GROUPS*

1960 - 1970

	1970 Millions $	Percent Change: 1960-1970 (in 1970 $)	1960 (in 1970 $)
Growth Counties	3,477	+141%	1,444
Stable Counties	502	+ 37%	366
Declining Counties	96	+ 15%	83
Colorado	6,525	+ 81%	3,598

*Adjusted Gross: Gross personal income less transfer payments, business expenses, and under-reporting of income. SOURCE: Colorado Department of Revenue

a larger percentage of families receiving transfer payments.

Total personal income in a county is an indication of capacity to generate tax revenues. The larger levels of personal income in the growth counties indicate a greater capacity to pay for government services. Growth generates direct costs to local governments but, at the same time, it clearly generates the capacity to pay for these direct costs.

Total personal income data for each individual county are listed in Appendix Tables 4, 5, and 6.

Types of Data Presented

A. Total Costs:

In each growth category group of counties, 1960 costs are compared with 1970 costs to answer the question: "What happens to the costs of local governments in areas with rapid growth?" Even more important, comparisons have been made of changes in per capita costs as compared with stable and declining counties.

For each growth category, the analysis has computed for both 1960 and 1970:

- Per capita total costs.

- Total costs as a percentage share of total personal income within that group of counties.

Changes in gross total costs have little meaning by themselves and need to be converted to a figure representing costs per person. Comparisons have been made of changes in per capita costs between 1960 and 1970 in rapid-growth counties as compared with stable and declining counties.

B. Component Costs

A comparative analysis has also been made, for each growth category, for both 1960 and 1970, of:

- Per capita costs incurred by specific levels of local government: municipal, county, school districts, special districts;

- Costs incurred by specific levels of government as a percentage share of total personal income;

- Per capita costs of specific functional governmental services; i.e., highways, welfare, public safety, and the like.

C. Correction for Inflation

The decade under consideration in this study, 1960 to 1970, was a period of one of the most rapid inflations of recent times. In order to remove the influence of inflationary changes in the dollar from the results and to assure that the changes in costs analyzed reflect "real" changes and not simply decreases in the value of the dollar, all 1960 expenditures data has been converted to 1970 dollars to adjust for inflation.

All of the Tables and Figures in the main body of the report compare 1970 expenditures with 1960 expenditures expressed in 1970 dollars. Dollars of 1960 have been converted to 1970 dollars using a conversion factor based on changes in the Consumer Price Index of the U. S. Bureau of Labor Statistics. The reader who wishes to know what 1960 expenditures were in actual dollar value of that year can refer to the Appendix Tables which list all 1960 expenditures in both 1960 and 1970 dollars.

D. Format for Presentation of Results

The results of this study are presented in five separate chapters, each of which follows an identical format:

- Summary of results.

- Per capita total costs.

- Per capita costs by function.

- Relationship of costs to personal income.

- Methodology and sources for the data in that chapter.

The Tables and Figures used in the chapters show results by growth-type county-groups only. The data for individual counties which was tabulated and totaled to obtain county-group totals appear only in the Appendix Tables. For instance, data which show the total level of spending by municipalities within Pueblo County can be found in the Appendix Tables which list municipal expenditures in stable counties, the county group within which Pueblo County is included.

The first results from the study, then, are reported in Chapter 2, "Total Expenditures by All Local Governments."

CHAPTER TWO

Total Expenditures by All Local Governments

Summary

On a per capita basis, population growth does not result in higher measurable expenditures by local governments. The combined per capita total expenditures by all local governments were:

- lowest in the growth counties
- highest in the declining counties

in both 1960 and 1970. As a percentage share of total personal income in those counties, the total costs of all local governments were:

- lowest in the growth counties
- highest in the declining counties.

School districts account for by far the largest portion of per capita costs in all three county-groups. In both 1960 and 1970, school districts alone were responsible for at least 40% of the total per capita cost in all three county-groups - *rapid growth, stable,* and *declining.*

After school districts, county governments spent the most on a per capita basis, and their per person costs were *lowest* in *growth* counties and *highest* in *declining* counties.

Per Capita Total Costs

As the brief summary indicates, when all of the expenditures made by county governments, municipalities, school districts, and special districts are totaled and then computed on a per capita basis, the direct cost of local governments is lowest in the *growth* counties, highest in the *declining* counties, and in between in the *stable* counties.

Table 4 presents the per capita costs which show that the total expenditures of all local governments combined is *lowest* in the group of counties which had the *highest* rates of population growth between 1960 and 1970. On a per capita basis, then, growth results in lower direct costs.

Table 4

TOTAL PER CAPITA EXPENDITURES 1960 - 1970
BY ALL LOCAL JURISDICTIONS*
AND
PERCENT CHANGE: 1960 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	$365.90	$383.20	$451.10
Percent Change: 1960-1970 (Based on 1960 in 1970 $)	+46.7%	+50.6%	+40.0%
1960 (in 1970 $)	$249.30	$254.40	$322.10
1960 (in 1960 $)	$190.30	$194.20	$245.90

*Includes counties, municipalities, school districts and special districts.

Figure 4 presents these data in visual form and shows the *higher* per capita costs in the group of counties with high rates of population *decline* between 1960 and 1970. The results are clear-cut. The difference between direct per capita expenditures in the growth and declining counties is so large that there can be no question about the major conclusions reached here.

The stable counties, those in which the total size of the population varied between only +5% or -5% from 1960 to 1970, have somewhat higher per capita costs than growth counties, but costs which are very much lower than those in declining counties.

The *rate* of growth in per capita costs between 1960 and 1970 varied among the county-groups, but only within a small range. Table 4 shows the percent increase between 1960 and 1970 in per capita spending, which ranged from 40% in declining counties to 51% in stable counties. These percentage increases have been computed using 1960 expenditures converted into 1970 dollars to remove purely inflationary increases from the results. The rate of increase during the decade was lowest in the declining counties (40%), not substantially lower than in the growth counties, where it was 46.7%. The rate of increase was highest in the stable counties at 50.6%.

The per capita expenditures analyzed here do not include a measure of quality of service. The growth counties in Colorado, on the whole, seem to be delivering a wider range and variety of services of higher quality than are the largely rural declining counties. At several presentations to knowledgeable Colorado audiences concerning preliminary results of this research, observations about wider and better quality services in the growth counties were made by numbers of people in the audience.

If the observation is valid, then the "real" costs in growth counties are even lower than the data here indicate, and growth counties are delivering better quality services than are the stable and declining areas.

The information presented in Table 4 and Figure 4 cannot be used, by itself, to settle controversies about annexation or development of a *specific* location. Whether or not the acquisition or change in function of a particular piece of land will result in more benefits or more costs to a particular local governmental unit is a function of the mix of land uses existing or proposed for that land, and the size and type of housing units to be added or razed. This problem has been analyzed in several recent reports.[1]

On a broad-scale regional basis, however, as used in this study, growth areas have not only lower per capita public costs, but also higher per capita incomes to pay for these costs.

Per Capita Costs by Type of Local Jurisdiction

How much does each of the four types of local governments spend? On a per capita basis, school districts are very much the biggest spenders. In all three county-groups, in both 1960 and 1970, per capita spending by school districts accounted for at least 40% of the total per capita expenditure. Table 5 (1970) and Table 6 (1960) show the per capita expenditures of each type of local government in the three county-groups. The Tables also list the types of local governments in rank order by size of per capita spending. Figure 5 presents the data from Tables 5 and 6 in visual form and shows the extent to which school costs are predominate over all other local governmental costs. More detailed discussion of the costs of local government in varied growth patterns can be found in the separate chapters devoted to each governmental type.

In the controversy surrounding the growth vs. no-growth issue as it refers to a particular region, much discussion is typically heard about

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[1]Darvin G. Stuart and Robert B. Teska, Who Pays for What: A Cost-Revenue Analysis of Suburban Land Use Alternatives, Urban Land, March, 1971, pp. 3-16.

Livingston and Blayney, Openspace vs. Development, A Report to the City of Palo Alto, California. 1971.

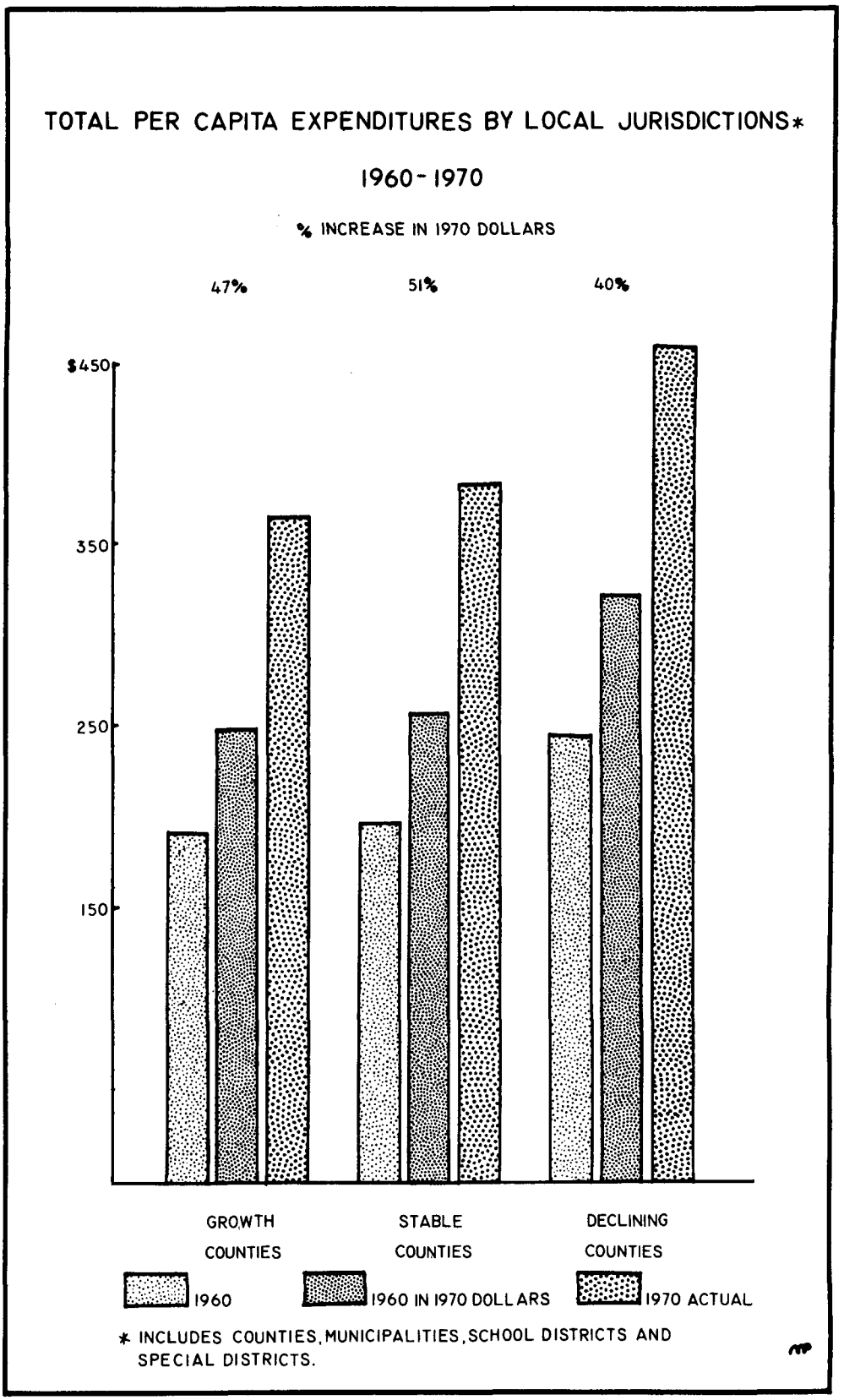
TOTAL PER CAPITA EXPENDITURES BY LOCAL JURISDICTIONS*
1960-1970
% INCREASE IN 1970 DOLLARS
47%
51%
40%
$450
350
250
150
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES
1960
1960 IN 1970 DOLLARS
1970 ACTUAL
* INCLUDES COUNTIES, MUNICIPALITIES, SCHOOL DISTRICTS AND SPECIAL DISTRICTS.

Figure 4

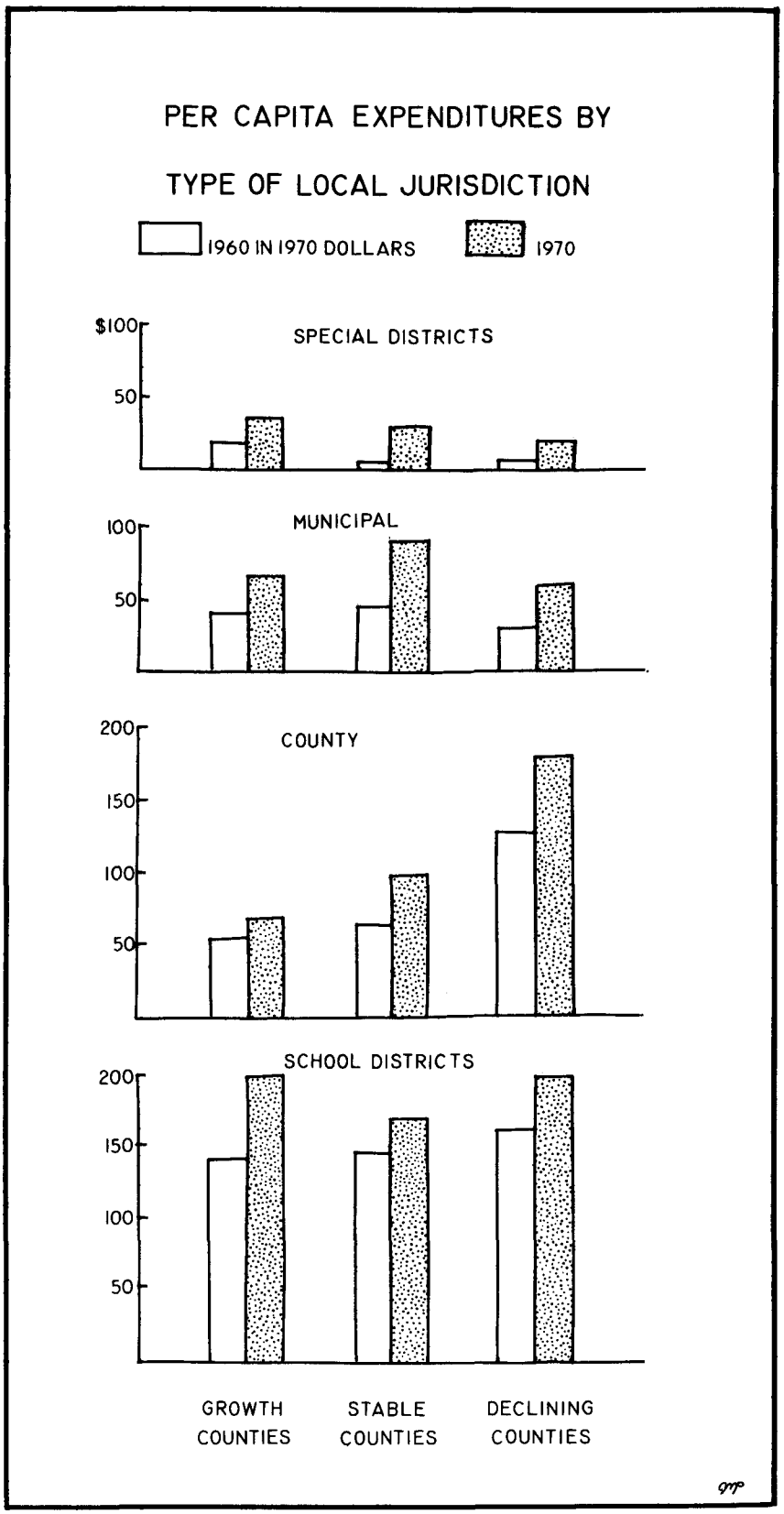
PER CAPITA EXPENDITURES BY
TYPE OF LOCAL JURISDICTION
1960 IN 1970 DOLLARS
1970
$100
50
SPECIAL DISTRICTS
100
50
MUNICIPAL
200
150
100
50
COUNTY
200
150
100
50
SCHOOL DISTRICTS
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 5

the costs of water and sewage plants and pipes and roads, and police and public safety services--all needs which growth creates. But the data presented here clearly show that the major generator of spending at the local level is not water and sewage services, not roads, not police, but *children*. It suggests that the nature of population moving into an area, not the number, has real effects on costs. For example, rapid population growth composed of single people, or of families with 0 - 2 children, would probably not increase costs materially, even though the increased population may require new facilities and increase in services like water, sewage, and the like.

After school districts, the next highest per capita expenditures are by *county governments*. Such costs are highest in the declining counties and lowest in the growth counties, where they are a huge $109 less per capita than in the declining counties. County governments in declining and largely rural counties must deliver a full range of basic county services to a much smaller population and, obviously, the cost per person is higher than in larger populations. Counties with very sparse population cannot achieve major economies of scale in their activities.

Municipalities rank below counties in size of per capita spending, although in *growth* and *stable* counties the per capita costs of municipalities are almost as high as those of the county governments. Municipal costs per person are highest in stable counties and lowest in declining ones. The stable units in this study contain some fairly large municipalities, one in particular, which are delivering urban services without the financial advantage generated by growth and without an increased population to share the costs.

The lowest per capita expenditures in all three county-groups are those made by *special districts*. And it is in this category that growth counties clearly spend more per capita: $32 as compared with $25.80 in stable counties, and $17.10 in declining counties.

In the growth counties, two-thirds of the total per capita expenditures by all special districts is due to spending by water and sanitation districts. In the declining counties, four-fifths of the total per capita expenditure is accounted for by hospital districts.

Actually, some may find it surprising that special district expenditures in declining counties are as high as they are--even though they are lower than in the other two county-groups. But special districts are organized to provide special services. In declining counties, both amount and quality of services may well drop, but the basic costs of providing service obviously still remain.

Because, as has been noted earlier, expenditures by special districts are the lowest among the four county entities which spend public money, the variations among the three county-groups in costs of special districts are the least significant part of the total pattern of public expenditures.

Table 5

PER CAPITA EXPENDITURES
BY TYPE OF LOCAL JURISDICTION: 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
School Districts	$198.60	$168.40	$197.40
Counties	68.60	98.30	177.20
Municipalities	66.70	90.70	59.40
Special Districts	32.00	25.80	17.10
TOTAL	$365.90	$383.20	$451.10

Table 6

PER CAPITA EXPENDITURES
BY TYPE OF LOCAL JURISDICTION: 1960
(in 1970 $)

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
School Districts	$138.40	$144.10	$161.50
Counties	52.50	63.50	127.40
Municipalities	42.90	44.00	29.60
Special Districts	15.50	2.80	3.60
TOTAL	$249.30	$254.40	$322.10

Relationship of Expenditures to Personal Income

How large are the actual total dollar expenditures of local governments in relation to the level of total personal income? Chapter 1, Table 3, presented the personal income data (in millions of dollars). The simplest way of showing the relationship is to express expenditures as a percent of total personal income. Table 7 shows such percentages, and Figure 6 illustrates the same data.

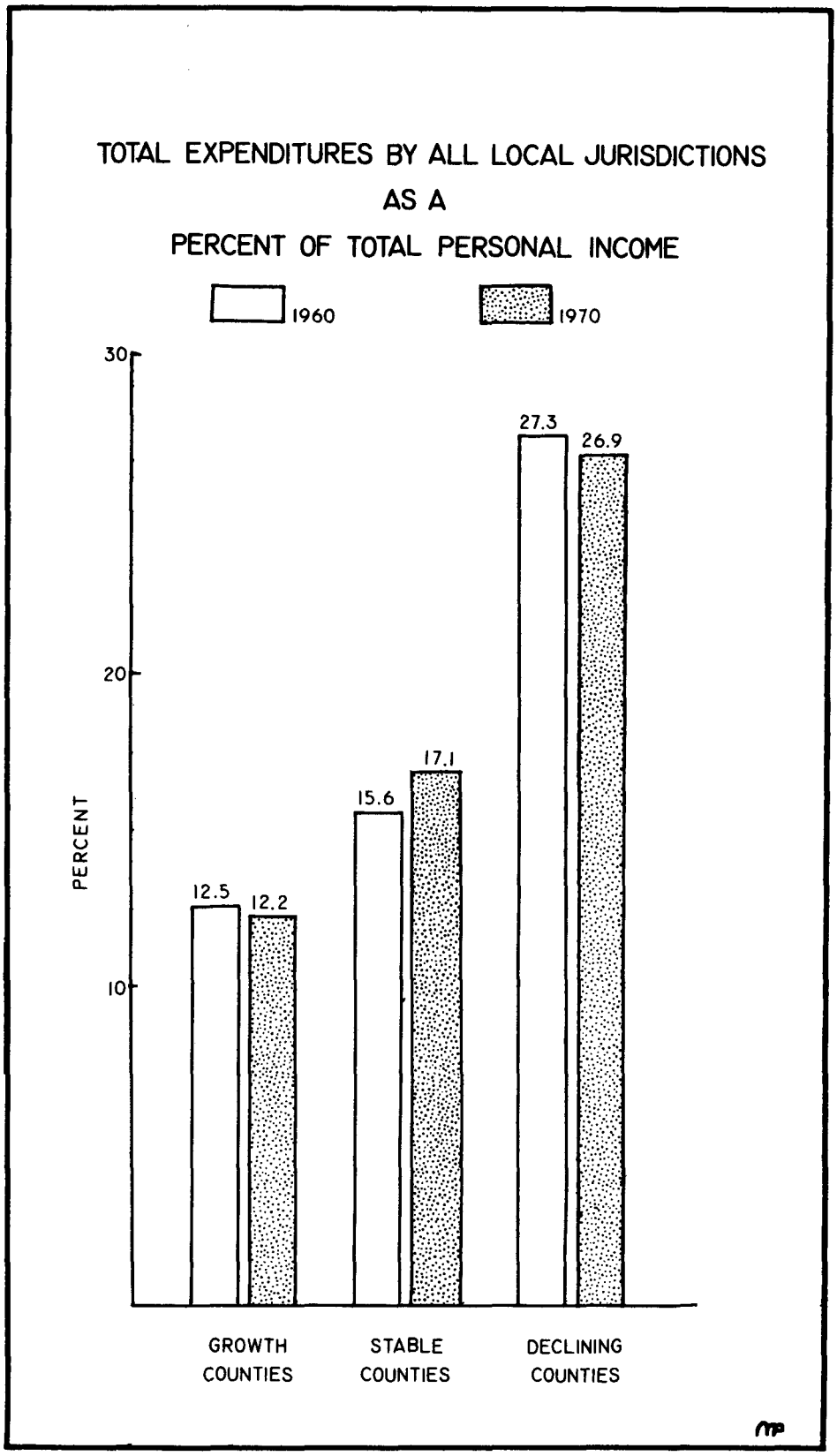
TOTAL EXPENDITURES BY ALL LOCAL JURISDICTIONS
AS A
PERCENT OF TOTAL PERSONAL INCOME
1960
1970
30
20
10
PERCENT
12.5
12.2
15.6
17.1
27.3
26.9
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 6

The most interesting observation drawn from the data is that the share of personal income allocated to local governments has not changed between 1960 and 1970. During a decade when citizens were, supposedly, expecting and demanding more of their local governments, there was no real change in the relationship of local government expenditures to levels of personal income. This pattern was true in all three county-groups. In none did the percent share change more than +1.5%.

Table 7

TOTAL EXPENDITURES BY ALL LOCAL JURISDICTIONS*
AS A
PERCENT OF TOTAL PERSONAL INCOME**

1960 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	12.2%	17.1%	26.9%
1960	12.5%	15.6%	27.3%

*Includes counties, municipalities, school districts, and special districts

**Adjusted gross

Expenditures as a percent of total personal income are very much higher in the declining counties, where the percent share, 27%, is more than double that in the growth counties, 12%.

This does *not*, however, mean that residents of declining counties are bearing a tax burden twice as heavy as that in the growth counties. Taxes and expenditures cannot, and should not, be equated. A substantial amount of the expenditures made by local governments in the declining (poorer) counties is money received from sources outside the counties themselves. The declining counties, for example, receive large contributions from the state for schools and welfare.[2] A recent study of taxes in Colorado shows that the total of state and local taxes paid per household (and, thus, per capita) is much lower in the non-Front Range counties.[3] These are largely declining and stable counties whose

[2]This topic is discussed more fully in Chapters 3 and 5 on county and school district expenditures, respectively.

[3]Zubrow, Coddington and Korbel, Colorado Tax Profile Study, Colorado Legislative Council, Research Publication No. 202, October, 1973, p. 50.

expenditures per capita, as shown in this report, are higher than in the Front Range (growth) counties.

These higher per capita expenditures and higher expenditures in relation to personal income in the declining and stable counties can be partly accounted for by contributions from state funds which are raised largely in the Front Range (growth) counties. The Tax Profile Study reports[4] that 85.9 percent of the tax revenues of the state of Colorado come from the Front Range Counties. Some of these revenues are redistributed to the declining and stable counties where they are spent for local needs and where they account for the high level in these counties of the relationship of local government spending to personal income.

The relationship of spending by each type of local government to personal income is shown in Table 8 (1970) and Figure 7 (1970) and Table 9 (1960). As is to be expected, the types of local governments rank here in the same order as in per capita spending.

Between 1960 and 1970, as a percent of personal income, spending

- by school districts decreased slightly
- by special districts increased
- by county governments remained about the same
- by municipalities increased in stable and declining counties and decreased in growth (urban) counties.

Table 8

TOTAL EXPENDITURES BY TYPE OF LOCAL JURISDICTION
AS A PERCENT OF TOTAL PERSONAL INCOME - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
School Districts	6.6%	7.5%	11.8%
County Governments	2.3%	4.4%	10.6%
Municipalities	2.2%	4.0%	3.5%
Special Districts	1.1%	1.1%	1.0%
TOTAL	12.2%	17.1%	26.9%

[4] Ibid., p. 46.

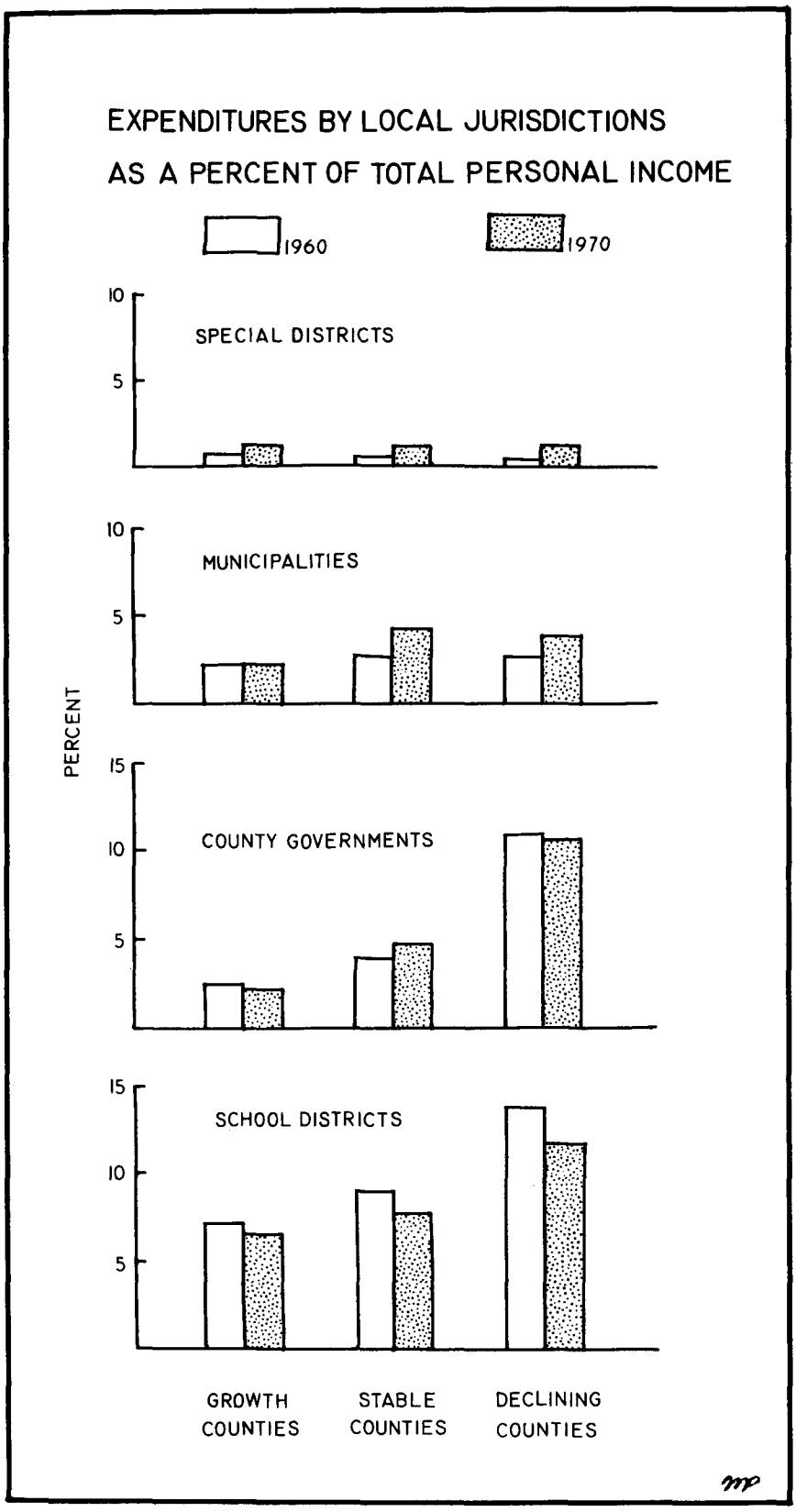
EXPENDITURES BY LOCAL JURISDICTIONS
AS A PERCENT OF TOTAL PERSONAL INCOME
1960
1970
SPECIAL DISTRICTS
MUNICIPALITIES
COUNTY GOVERNMENTS
SCHOOL DISTRICTS
PERCENT
10
5
15
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 7

Table 9

TOTAL EXPENDITURES BY TYPE OF LOCAL JURISDICTION
AS A
PERCENT OF TOTAL PERSONAL INCOME - 1960

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
School Districts	7.0%	8.9%	13.7%
County Governments	2.6%	3.9%	10.8%
Municipalities	2.2%	2.7%	2.5%
Special Districts	0.5%	0.2%	0.1%
TOTAL	12.5%	15.6%	27.3%

NOTE: Sub-totals in Tables 8 and 9 do not add to totals because of rounding-off.

Methodology

Each following chapter concerning expenditures made by each type of local government includes the data sources and compilation details for that facet of the study. This chapter has discussed only the total expenditures which are the *sum* of all those made by each type of local government.

For the reader who is interested, the detailed tables which list, and then sum, the total expenditures made by each kind of local government within the three group-types, can be found in Appendix Tables 7, 8, 9, 10, 11, and 12, which present total expenditures data for three county-groups in both 1960 and 1970.

CHAPTER THREE

Expenditures by County Governments

Summary

It will be recalled that expenditures in any county or county-group can be classified under four headings: county governments, municipalities, school districts, and special districts. With the first of these--county governments--two major findings emerged from the research, namely that total costs per capita for county governments were:

- lowest in growth counties ($68.60)

- highest in declining counties ($177.20)

The percent increase in per capita spending between 1960 and 1970 was greatest in the stable counties and lowest in the growth counties.

The *functions* of county governments can be classified as (1) general administration, (2) highways, (3) public safety, (4) welfare, (5) capital outlay, and (6) all other (particularly hospitals and recreation). Results indicate the following facts:

- Welfare was the most costly function per person in *growth* and *stable* counties.

- Highways were the most costly function per person in *declining* counties.

In the remainder of the chapter more detailed information about costs of county government will be presented.

Per capita total expenditures by county governments are shown in Table 10, along with the percent increase between 1960 and 1970. Figure 8 illustrates the same data and shows clearly the substantial difference in total costs per person for county services between *growth* and *declining* counties.

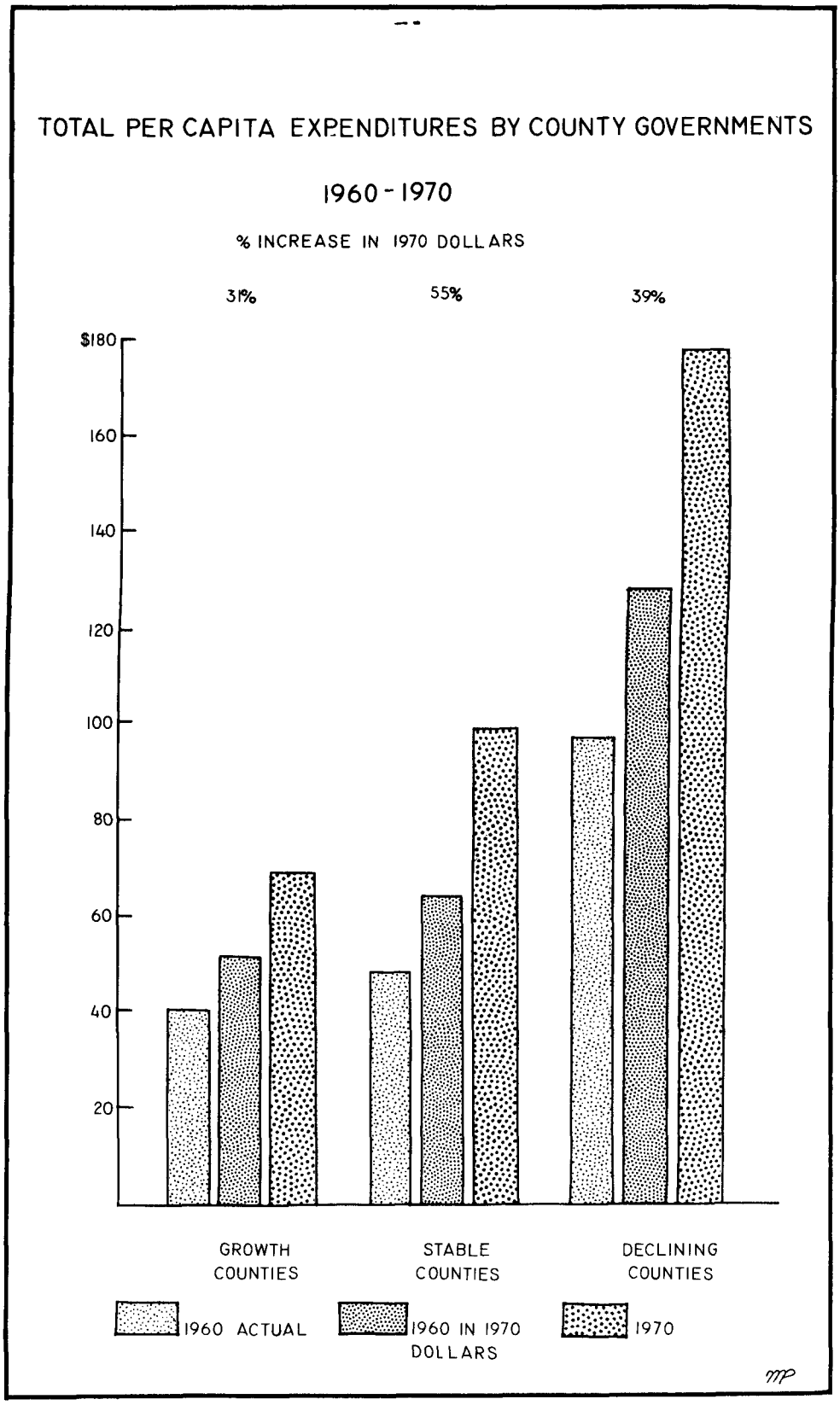
TOTAL PER CAPITA EXPENDITURES BY COUNTY GOVERNMENTS
1960 - 1970
% INCREASE IN 1970 DOLLARS
31%
55%
39%
$180
160
140
120
100
80
60
40
20
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES
1960 ACTUAL
1960 IN 1970 DOLLARS
1970

Figure 8

In 1970, declining counties spent $177.20 per capita, two-thirds more than the $68.60 expenditure per person in growth counties. The costs per person in stable counties was $98.30, almost half again as great as comparable expenditures in growth areas. The same situation was true in 1960, with per capita costs in declining counties substantially higher than in the two other classifications. The percent increase between 1960 and 1970 was, however, greatest in the stable area.

Among the four entities which spend money for local services, school districts are the highest spenders, as has been noted earlier in Chapter 1. County governments rank second highest in all three growth-type groups of counties--*rapid growth, stable,* and *declining*. In growth and stable counties, the county government spending is substantially less than that by school districts. But in declining counties, all of which have small populations, the per capita figure is extremely high because these county governments must provide many of the same services provided by heavily populated counties, but the cost of these is spread out over fewer people. This truism is most clearly seen in the per capita expenditures by function where, for instance, the per capita cost of administration in the declining counties is more than double that in the more heavily populated growth and stable counties.

The percent increase in total costs ranged from 31% in growth counties to 55% in stable ones. The larger percent increase in stable counties is due primarily to a very large increase in per capita spending on *welfare*. Welfare expenditures per capita more than doubled between 1960 and 1970 in stable counties.

Table 10

TOTAL PER CAPITA EXPENDITURES BY COUNTY GOVERNMENTS: 1960-1970 AND PERCENT CHANGE*: 1960-1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	$68.60	$98.30	$177.20
Percent Change*: 1960 - 1970	31%	55%	39%
1960 (in 1970 $)	$52.50	$63.50	$127.40
1960 (in 1960 $)	$40.10	$48.40	$ 97.30

*Based on 1960 in 1970 dollars

Table 11

PER CAPITA EXPENDITURES BY COUNTY GOVERNMENTS
BY FUNCTION: 1960* - 1970

FUNCTION	GROWTH COUNTIES $	STABLE COUNTIES $	DECLINING COUNTIES $
Welfare			
1970	22.50	52.00	52.80
1960*	12.70	23.10	31.50
Highways			
1970	11.90	17.00	53.40
1960*	11.60	16.40	43.50
Administration			
1970	7.00	9.30	20.90
1960*	5.30	7.10	13.90
Public Safety			
1970	4.40	3.60	6.30
1960*	2.80	2.00	5.00
Capital Outlay			
1970	7.20	7.20	18.80
1960*	6.90	4.70	14.60
All Other			
1970	15.60	9.20	25.00
1960*	13.20	10.20	18.90

* In 1970 dollars

NOTE: For per capita expenditures by function in 1960 dollars, see Appendix Tables 16, 17, and 18.

Per Capita Costs by Function

The two most expensive functions of county governments are *welfare* and *highways*. In 1970 the per capita costs of both these functions were far higher in *all three* county groups than any of the other services provided through county governments. Figure 9 shows this dramatically and Table 11 provides the actual per capita costs for each of six different functions. In growth and stable counties, the per capita cost of welfare far outstrips all other functional costs. In declining counties, the per capita cost of highways is very high, but only slightly greater ($.60 per capita) than welfare because the costs of a highway network are being spread over far smaller populations.

Of all the functions, the *percent* increase between 1960 and 1970 is greatest in welfare: 125% in *stable*, 77% in *growth*, and 68% in *declining* counties. These increases in Colorado are greater than the national experience. In the United States as a whole, welfare costs, *excluding* Medicare, increased 66% between 1960 and 1970.[1]

In all three county groups, in both 1960 and 1970, the service with the lowest per capita cost is public safety. This is not surprising because the bulk of public safety services are provided by the municipalities. In fact, as can be seen later, among *municipal* functional costs, the public safety function ranks among the highest per capita in extreme contrast to its ranking among *county* functional expenditures.

Relationship of Costs to Personal Income

As a share of total personal income, the costs of county governments changed very little between 1960 and 1970. In the growth and declining counties, county costs as a share of personal income decreased less than one-half of one percent. In stable counties, the share increased exactly one-half of one percent. Table 12 and Figure 10 show the exact percentage shares.

Figure 10 shows clearly that the costs of county governments, in relation to personal income, were far greater in declining counties where the relationship of costs to total personal income was 4 1/2 times greater than in growth counties, and about 2 1/2 times greater than in stable counties. (This same situation is true also of school district costs as will be discussed in Chapter 5.) This finding does not necessarily mean that residents of declining counties are actually paying a larger share of their personal income for these services. County governments receive substantial contributions from federal and state funds, to support both welfare services and highway costs. As a result, high per capita expenditures for these functions in the declining counties may

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[1] Computed from data in the U.S. Statistical Abstract, 1970. Percent increase based on 1960 expenditures was converted to 1970 dollars to make the U. S. figure comparable to the method used to compute the Colorado percent increases.

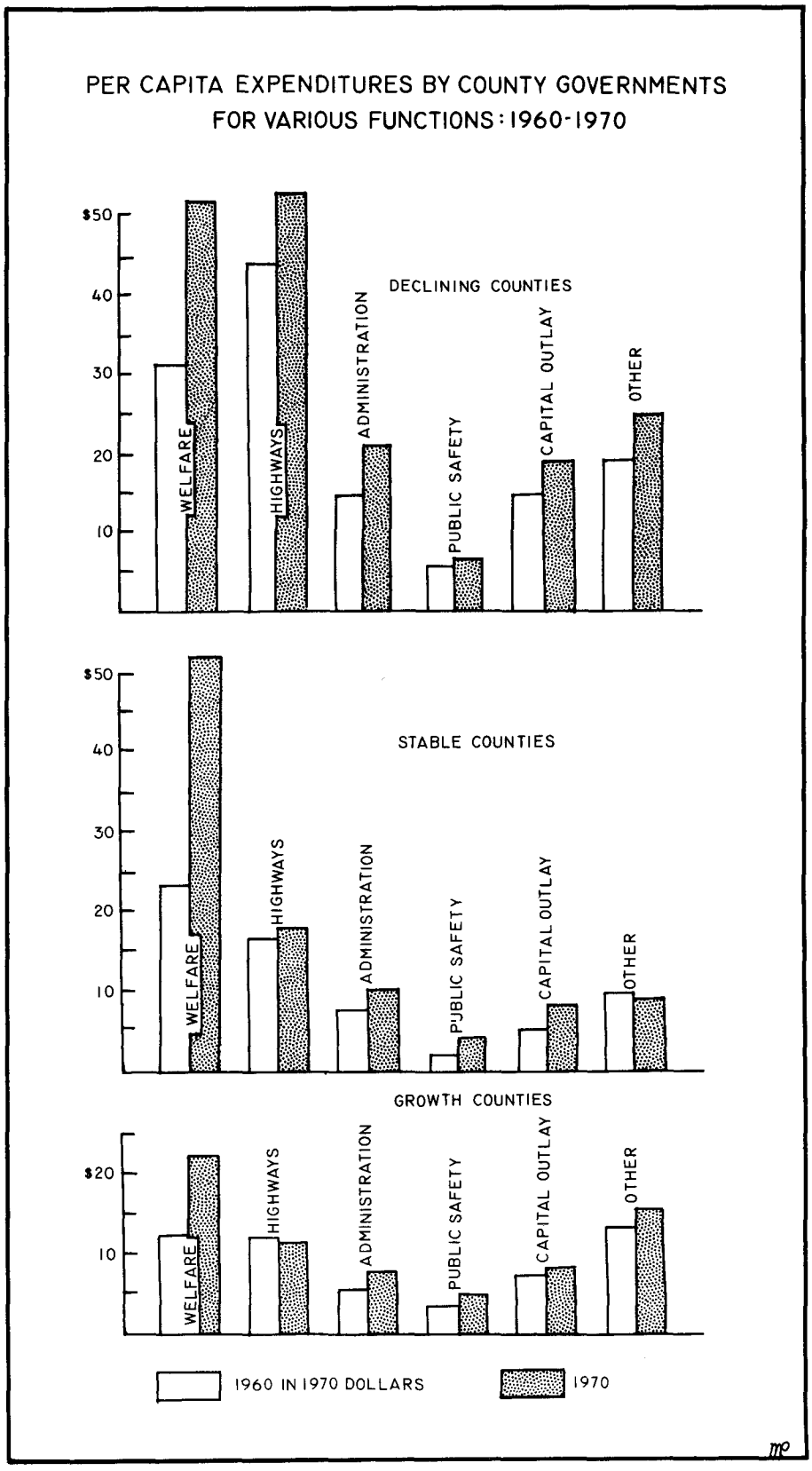
PER CAPITA EXPENDITURES BY COUNTY GOVERNMENTS
FOR VARIOUS FUNCTIONS: 1960-1970
$50
40
30
20
10
DECLINING COUNTIES
WELFARE
HIGHWAYS
ADMINISTRATION
PUBLIC SAFETY
CAPITAL OUTLAY
OTHER
$50
40
30
20
10
STABLE COUNTIES
WELFARE
HIGHWAYS
ADMINISTRATION
PUBLIC SAFETY
CAPITAL OUTLAY
OTHER
GROWTH COUNTIES
$20
10
WELFARE
HIGHWAYS
ADMINISTRATION
PUBLIC SAFETY
CAPITAL OUTLAY
OTHER
1960 IN 1970 DOLLARS
1970
mp

Figure 9

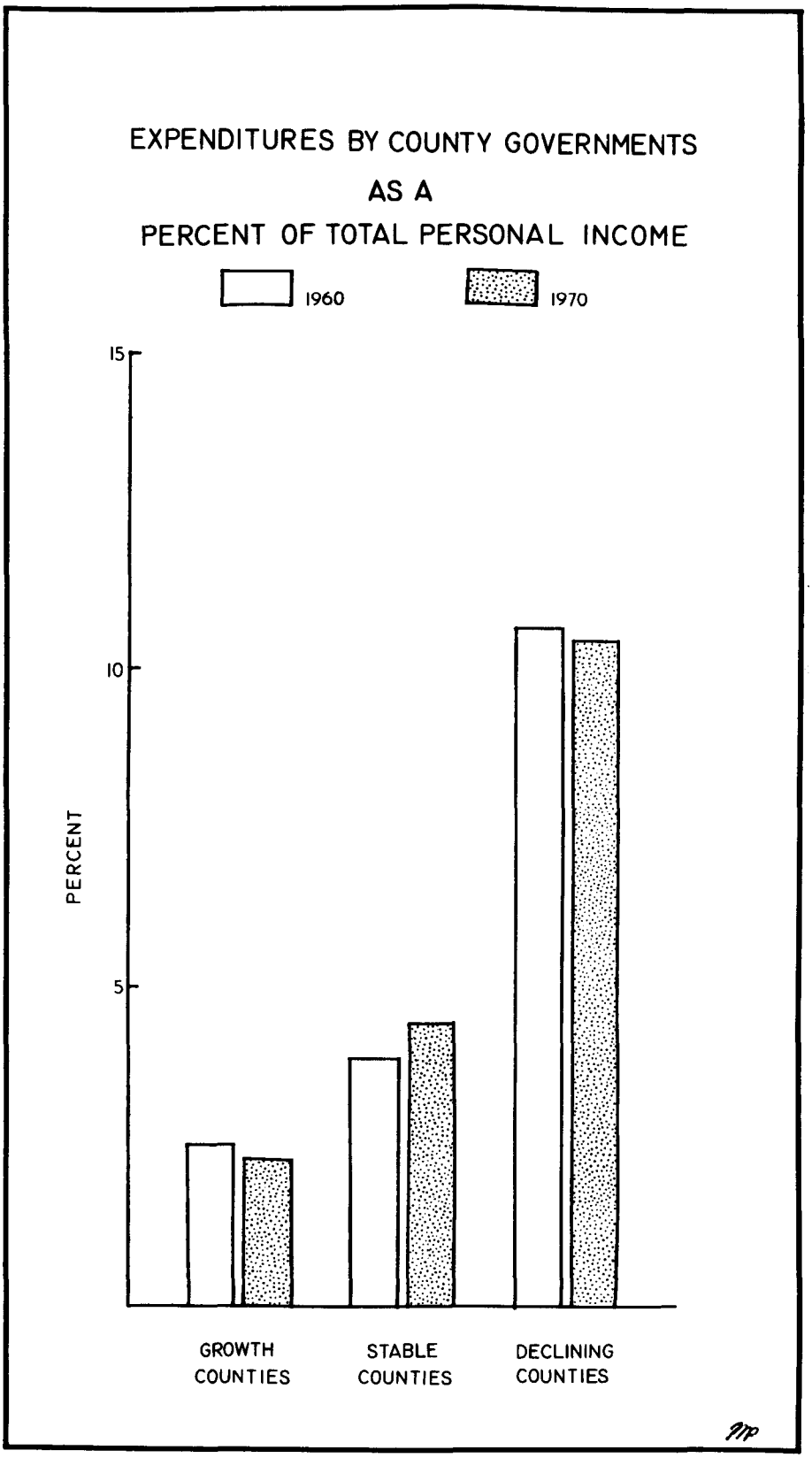
EXPENDITURES BY COUNTY GOVERNMENTS
AS A
PERCENT OF TOTAL PERSONAL INCOME
1960
1970
15
10
5
PERCENT
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 10

Table 12

TOTAL EXPENDITURES BY COUNTY GOVERNMENTS
AS A
PERCENT OF TOTAL PERSONAL INCOME:
1960 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	2.3%	4.4%	10.6%
1960	2.6%	3.9%	10.8%

very well reflect the extent to which taxes generated in the growth counties are being spent in non-growth counties after being funneled through the state.

A recent tax study done for the Colorado Legislative Council points out that local taxes per household are lower in the non-Front Range (i.e., largely non-growth counties) than in areas of rapid-growth.[2] From the results of this study, however, it is clear that though taxes are lower, expenditures per capita (and therefore per household) are higher.

It is clear, then, that the percentage relationship of county expenditures to total personal income is high in the declining counties because a portion of the funds being spent comes from *outside* these counties.

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[2]Zubrow, Coddington and Korbel, Colorado Tax Profile, Colorado Legislative Council, Research Publication No. 202, Oct., 1973, Table XIII, p. 50.

Methodology for County Expenditures

Coverage

Expenditures by the county governments of all 34 counties in the study were included.

Expenditures Included

In both 1960 and 1970 all expenditures made by county governments for current expenses and capital outlay were included.

Sources

1960: Governor's Local Affairs Study Commission. Local Government Data and Fiscal Facts. Denver, Colorado, 1966. Tables E6 through E13.

1970: Colorado Division of Local Government, Department of Local Affairs. Local Government Financial Compendium, 1970.

Data Compilation

Of the four types of local jurisdictions whose expenditures were analyzed, only county governments presented no complicated problems in data compilation. Both total expenditures and expenditures by function have been compiled. The types of services included in each major functional category of expenditures remained consistent in the annual Local Government Financial Compendium, and these are consistent with those used in the 1966 report which provided the 1960 data.

For detailed descriptions of the services included in each major category of expenditures (i.e., highways, welfare), see p. 325 in Local Government Financial Compendium, listed above.

CHAPTER FOUR

Expenditures by Municipalities

Summary

In all three county-groups, municipal per capita costs, listed under seven headings, were next to the smallest in amount--above costs of special districts but below counties and municipalities.

Among the county-types, per capita municipal costs were:

- highest in the stable counties - $90.70

- lowest in the declining counties - $59.40

in both 1960 and 1970. The percent increase in per capita costs between 1960 and 1970 was greatest in the stable counties where it was 106%. It was almost as high in the declining counties--101%. Municipal costs were not excessively high in growth situations because they were less than in stable counties and only 12% greater than in declining counties. The two municipal functions which cost the most per capita were public safety and water.

Per Capita Total Costs

Actual per capita total expenditures by municipalities are shown in Table 13 along with the percent increase between 1960 and 1970, based on 1970 dollars. Figure 11 illustrates the information in Table 13. The data show that per capita total costs of municipalities range from $59.00 to about $91.00. Per capita total costs are highest in stable counties, $90.70 and lowest in declining counties, $59.40. Growth counties fall in between, at $66.70.

It is not surprising that costs per capita are lowest in the declining counties because these are rural counties where there are very few municipalities. What is worth notice is that actual municipal costs per capita in declining areas are almost as high as in growth-groups.

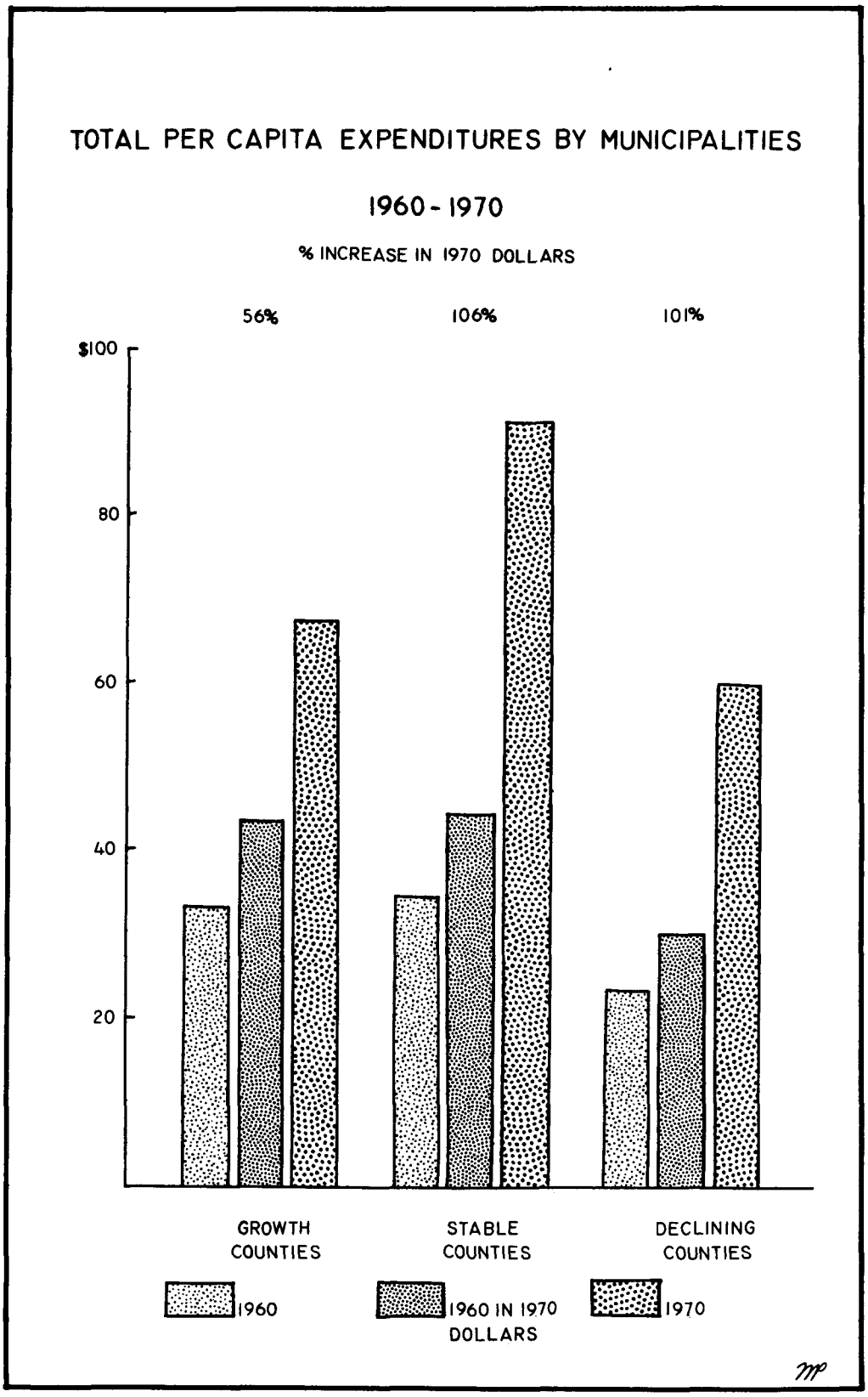
TOTAL PER CAPITA EXPENDITURES BY MUNICIPALITIES
1960 - 1970
% INCREASE IN 1970 DOLLARS
56%
106%
101%
$100
80
60
40
20
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES
1960
1960 IN 1970 DOLLARS
1970

Figure 11

Table 13

TOTAL PER CAPITA EXPENDITURES BY MUNICIPALITIES: 1960 - 1970
AND PERCENT CHANGE*: 1960 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	$66.70	$90.70	$59.40
Percent Change*: 1960 - 1970	56%	106%	101%
1960 (in 1970 $)	$42.90	$44.00	$29.60
1960 (in 1960 $)	$32.70	$33.60	$22.60

*Based on 1960 in 1970 dollars.

Conventional wisdom has held that urbanization increases public costs. And yet, when actual municipal costs are analyzed, the per capita cost in growth counties is only 12% greater than in declining areas and considerably lower than in stable areas.

When one also considers that the quality of municipal services is probably higher in the larger municipalities in the growth-counties than in the small municipalities in the declining counties, then the 12% greater cost per capita in growth counties is understandable and bearable to the receiver of service.

It is quite clear, then, from the evidence that, on a per capita basis, municipal costs are not excessively high in growth situations.

Data showed that per capita municipal costs were highest in the stable counties. In 1960, municipal per capita costs were almost the same in the stable and growth counties, but the decade of the 1960's changed that. From being almost identical in 1960, municipal per capita costs in stable counties jumped dramatically to $90.70 per capita, which is 26% greater than per capita municipal costs in growth counties.

This sharp increase in municipal costs in stable counties is pointed-up by the percent increase between 1960 and 1970, 106%, which is more than a doubling in the decade. Per capita municipal costs also doubled in declining counties where the percent increase was 101%. The percent increase in growth counties was much less--only 56%.

What are the possible explanations for the very high per capita municipal costs in stable counties? First it is necessary to look at the data base in detail. The total amount of municipal expenditures in all 11 stable counties combined was $20,257,000. Of this, 57%, ($11,587,000) was spent by the City of Pueblo. Therefore, its expenditures had a marked influence on the results which show municipal costs in stable counties. The City of Pueblo is a moderately large city, the third largest in Colorado, (97,453). It had a net out-migration between 1960 and 1970.[1] As a large urbanized city which has been trying very hard to attract new job opportunities and industries, it is attempting to deliver the kinds of services found in cities where the population is growing. This delivery of big-city municipal services in a non-growth situation resulted in much higher municipal costs per capita than in the growth counties which had growing tax bases during the decade.

Municipal per capita costs in declining non-growth counties are less than in growth counties. In these rural declining counties, the municipalities are small and are not attempting to deliver the kinds and levels of service found in such larger municipalities as Pueblo and in growth-situation municipalities in the Front Range.

Stability in population size is, apparently, no absolute guarantee of stability in per capita costs. This is especially true in the case of municipal expenditures which increased on a per capita basis much more in the stable counties than in the two other groups. Even though this general finding may well be biased by the special situation posed by the City of Pueblo, it is still probably true that municipal costs per person do not become lower when population is stabilized--and, indeed, may become higher. Demands for quality are likely to increase and no new tax base is available to meet the costs of these demands.

Per Capita Costs By Function

Table 14 shows the per capita costs of seven different municipal functions and Figure 12 illustrates the same data. The two most expensive municipal functions in 1970 were public safety and water. In growth counties, public safety costs were the most per capita, with water the second most costly. In the stable and declining counties, the situation was reversed; water was the most costly service with public safety the second most costly. In 1960, public safety ranked first in stable and declining counties and water was first in growth counties.

The two most costly services differ in that one, water, requires large capital expenditures and the other, public safety, requires large current operating expenditures.

The *least* costly municipal function was different in each county-group, but in each group, was the same in both 1960 and 1970.

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[1]U. S. Census, General Demographic Trends for Metropolitan Areas, 1960 to 1970, Colorado, July, 1971, Table 3, p. 7-10.

Table 14

PER CAPITA EXPENDITURES BY MUNICIPALITIES BY FUNCTION:
1960* - 1970

FUNCTION	GROWTH COUNTIES $	STABLE COUNTIES $	DECLINING COUNTIES $
Streets			
1970	6.90	8.90	6.90
1960*	5.70	8.10	5.00
Public Safety			
1970	14.50	20.20	8.00
1960*	7.30	10.30	5.40
Administration			
1970	6.50	4.80	5.40
1960*	3.00	2.90	1.30
Health & Hospitals			
1970	4.50	5.80	3.90
1960*	2.20	3.90	1.30
Capital Outlay			
1970	11.00	6.80	2.10
1960*	3.20	2.00	1.00
Water			
1970	11.60	25.80	16.10
1960*	14.50	3.50	8.60
All Other			
1970	9.60	13.30	6.00
1960*	5.90	8.20	2.20

*In 1970 dollars
NOTE: For per capita expenditures by function in 1960 dollars, see Appendix Tables 22, 23, and 24.

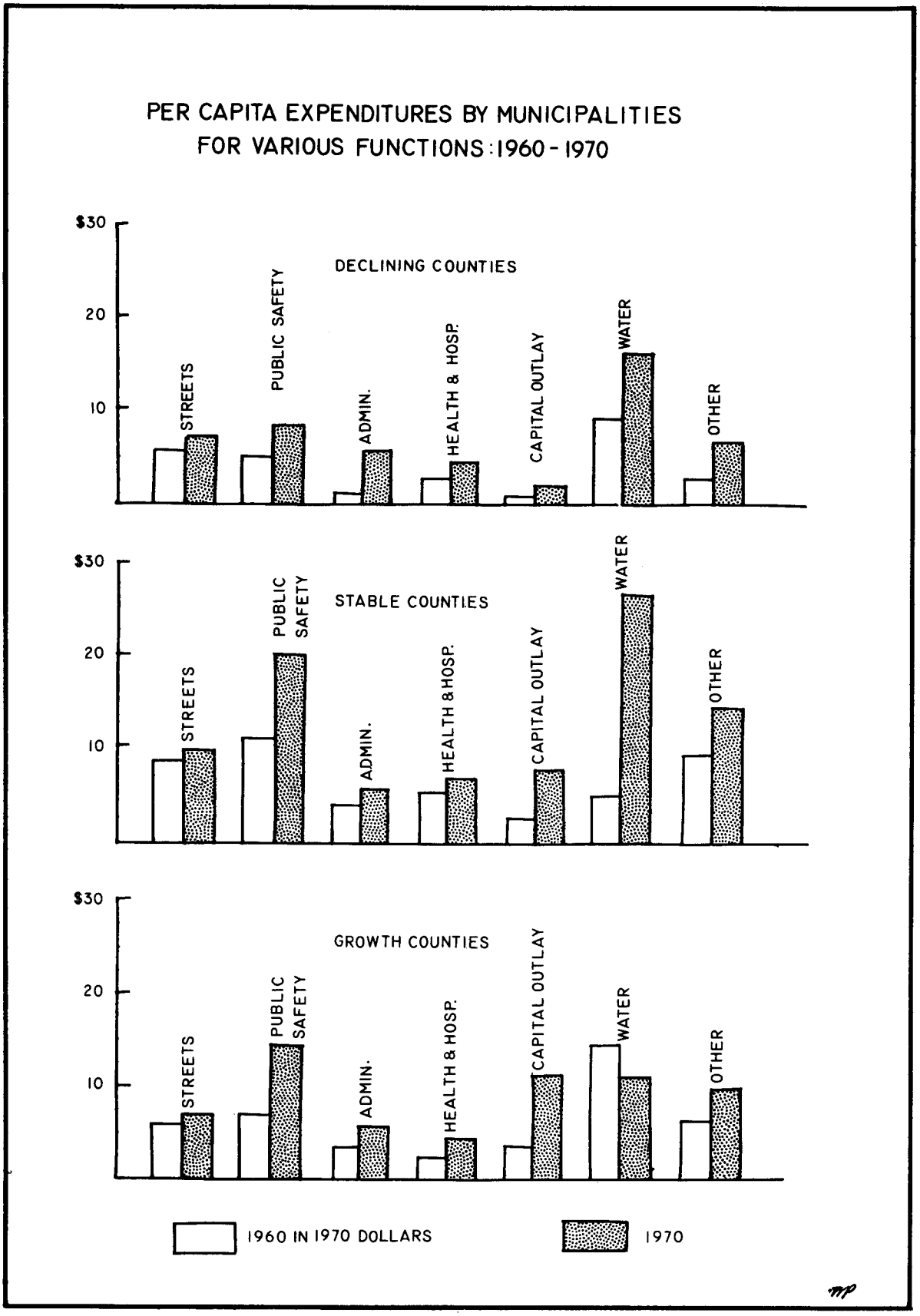
PER CAPITA EXPENDITURES BY MUNICIPALITIES
FOR VARIOUS FUNCTIONS: 1960 - 1970
$30
20
10
DECLINING COUNTIES
STREETS
PUBLIC SAFETY
ADMIN.
HEALTH & HOSP.
CAPITAL OUTLAY
WATER
OTHER
$30
20
10
STABLE COUNTIES
STREETS
PUBLIC SAFETY
ADMIN.
HEALTH & HOSP.
CAPITAL OUTLAY
WATER
OTHER
$30
20
10
GROWTH COUNTIES
STREETS
PUBLIC SAFETY
ADMIN.
HEALTH & HOSP.
CAPITAL OUTLAY
WATER
OTHER
1960 IN 1970 DOLLARS
1970

Figure 12

The functions with the lowest per capita costs were:

- growth counties: health and hospitals
- Stable counties: administration
- declining counties: capital outlay

Relationship of Costs to Personal Income

Table 15 below shows total expenditures by municipalities as a percent of total personal income in those counties. Figure 13 illustrates the same data.

Table 15

TOTAL MUNICIPAL EXPENDITURES
AS A
PERCENT OF TOTAL PERSONAL INCOME: 1960-1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	2.2%	4.0%	3.5%
1960	2.2%	2.7%	2.5%

As a share of total personal income, municipal costs ranked third among the four service deliverers (counties, municipalities, school districts, and special districts), exceeded by expenditures of school districts and county governments. As a share of total personal income, municipal costs were *lowest* in the *growth* counties and *highest* in the *stable* counties, where their share of personal income was *double* that in the growth counties.

It was only in the growth-group that the relationship of municipal costs to personal income remained constant between 1960 and 1970. In both the stable and declining areas, municipal costs commanded a larger share of personal income in 1970 than in 1960.

The larger share of personal income being spent on municipal services in the stable and declining counties indicated a genuine decision on the part of those citizens to tax and spend to provide municipal services. The situation with respect to sources of revenue is quite different in municipalities from that in counties and school districts. County governments and school districts receive a substantial portion of their revenues from state funds. Therefore, as is discussed in the chapters on school districts and county government costs, the larger share of personal income devoted to these expenditures in the stable and declining

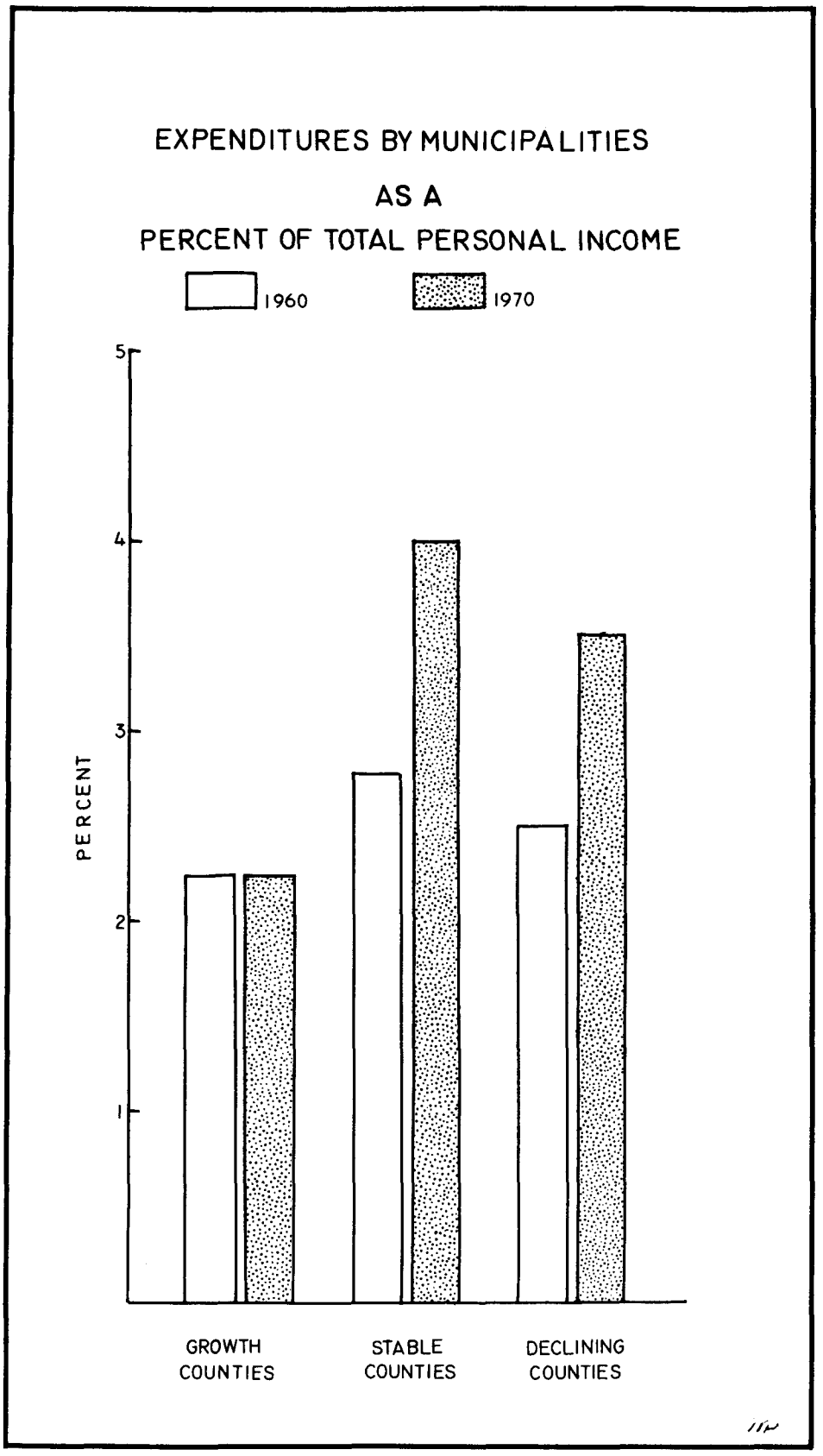
EXPENDITURES BY MUNICIPALITIES
AS A
PERCENT OF TOTAL PERSONAL INCOME
1960
1970
PERCENT
5
4
3
2
1
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 13

counties does not mean that the residents are choosing to spend more of their income on these costs. It does mean that some of their costs are being paid for out of tax revenues generated elsewhere.

This is not true in the case of municipalities which receive very few state funds. Revenues from the state are only a very small proportion of the total revenues of municipalities.

To illustrate this situation the figures below show what percent of total revenues are received from the state by several county governments and the major municipality in that county.

Table 16

STATE CONTRIBUTIONS TO LOCAL REVENUES
AS A
PERCENT OF TOTAL REVENUES - 1970

Arapahoe County	34%
City of Aurora	6%
Boulder County	36%
City of Boulder	5%
El Paso County	42%
Colorado Springs	5%
La Plata County	42%
Durango	9%
Prowers County	50%
City of Lamar	7%

SOURCE: Computed from data in Colorado Division of Local Government, Local Government Financial Compendium, 1970. (Utility revenues excluded from total revenues.)

The fact that so little municipal revenues come from outside the municipality[2] reinforces the conclusion that higher municipal expenditures per capita in the stable and declining counties are a considerable burden there because they take a larger share of total personal income in those counties than municipal costs in the growth counties.

To summarize: In counties which have had rapid growth in population, the per capita costs of municipal services, as a share of personal income, are less than in counties which have not had population growth.

---

[2]In all the cities in Table 16 above, revenues received from the Federal government were an even smaller percentage of the total than were revenues from the state.

Methodology for Municipal Expenditures

Coverage

1970: Included for study were 162 municipalities with populations of 1000 or more; those below 1000 were included only if they had filed audit reports with the State Auditor. The few small municipalities which did not file an audit, account for less than 1% of total expenditures by municipalities. Under state law, municipalities whose total annual expenditures are less than $20,000 need not file a detailed audit report, but must apply for an exemption from the audit requirement. The exemption form includes a statement of the municipality's total spending, not broken down by function.

1960: 101 municipalities are included. The number is less than in 1970 because, in 1960, fewer very small municipalities bothered to file audit reports or audit exemption forms with the State Auditor.

Expenditures Included

For both 1960 and 1970 all expenditures made by municipalities were included: current expenses, capital outlay (including debt service), and water.

Sources

1960:

Governor's Local Affairs Study Commission. Local Government Data and Fiscal Facts. Denver, Colorado, 1966. Tables E 21 through E 27. (For municipalities with a population of 1000 or more.)

Annual Audit Reports of Municipalities, 1960. Colorado State Archives. (For municipalities with less than 1000 population.)

1970:

Colorado Division of Local Government, Department of Local Affairs. Local Government Financial Compendium, 1970. (For municipalities with a population of 1000 or more.)

Annual Audit Reports of Municipalities, 1970. Office of the Colorado State Auditor. (For municipalities with less than 1000 population.)

Data Compilation

Total municipal expenditures and expenditures by type of function have been compiled. The types of services included in each major functional category of expenditures have remained consistent in the annual

Local Government Financial Compendium, and these categories are consistent with those used in the 1966 report which provided the 1960 data. The 1966 report, however, does not include expenditures for water services. Therefore, the 1960 expenditures for water services, for all municipalities, were obtained from the Municipal Audit Reports in the State Archives.

Many very small municipalities (under 1000 population) do not provide a functional breakdown of expenditures in their audit reports or audit exemption forms. In these cases, only the total expenditures were available. As a result, in some tables, the expenditures by function sum to less than the figure for total expenditures.

For detailed descriptions of the services included in each major category of expenditures (i.e., streets, health, and hospitals), see p. 325 in Local Government Financial Compendium listed above.

CHAPTER FIVE

Expenditures by School Districts

Summary

Of all local governmental services, education is the most expensive per capita. This was true in both growth and non-growth counties (stable and declining) in 1960 and 1970. In all three growth-types in 1960 and 1970,[1] school district costs also consumed the highest percent share of total personal incomes among all local costs of government.

Actual per capita school costs in 1970 were almost identical in growth and declining counties. In stable counties, per capita school costs were considerably less.

Per Capita Total Costs

Actual per capita expenditures in the three growth-types are shown in Table 17 along with the percent increase from 1960 to 1970. Figure 14 illustrates the same information. These data should be noted:

- Total per capita costs range from $168.40 in stable counties to $198.60 in growth counties.
- Per capita costs in growth and declining counties are almost identical: $198.60 and $197.40 respectively; thus, per capita costs in growth counties exceed those in declining ones by only $1.20, or one-half of one percent.
- Per capita school costs in stable counties are $168.40, a figure substantially less than costs in the other two growth-types, an anomaly whose explanation lies beyond the scope of this report.

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[1]The data are actually for school years 1959-1960 and 1969-1970.

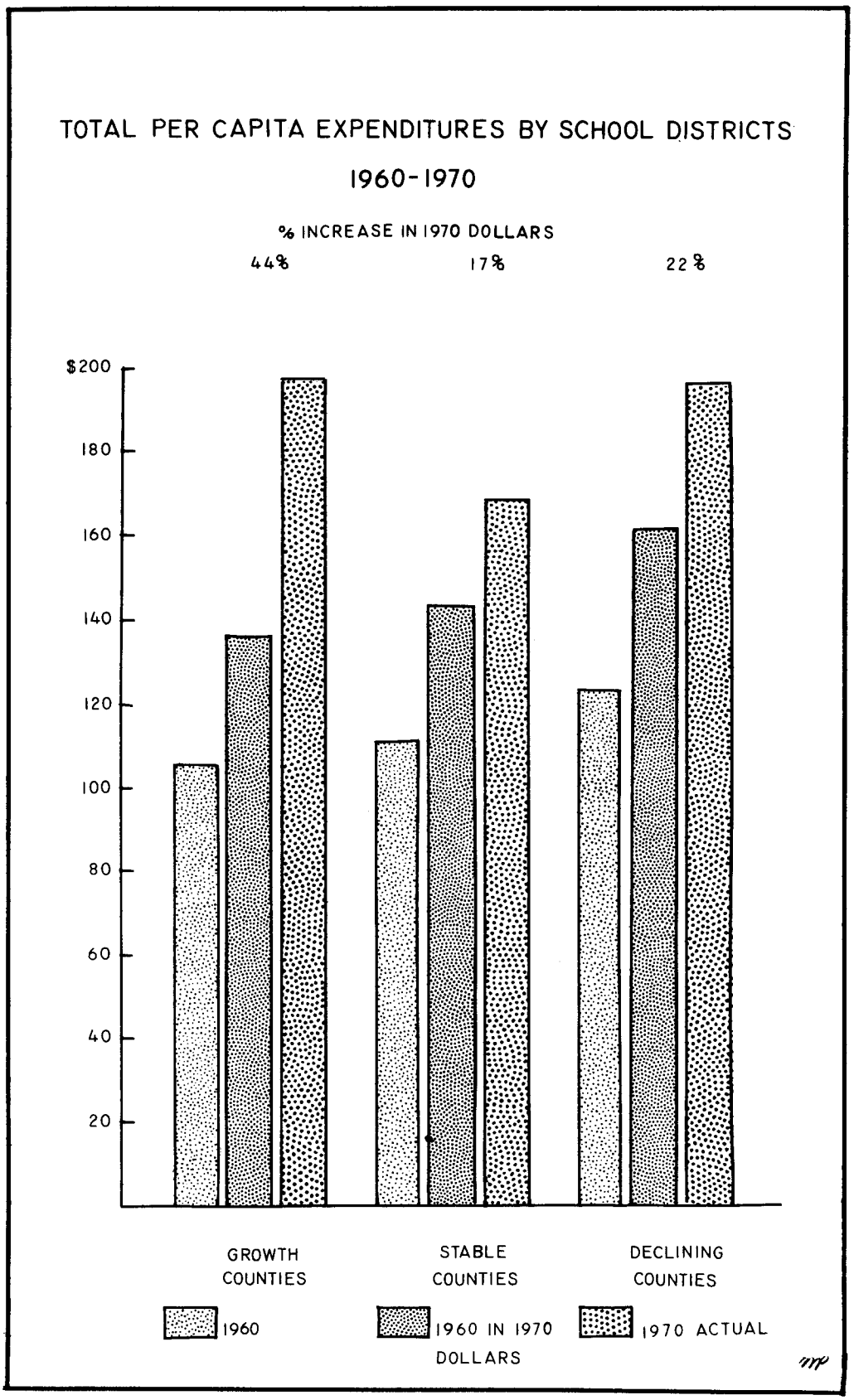
TOTAL PER CAPITA EXPENDITURES BY SCHOOL DISTRICTS
1960-1970
% INCREASE IN 1970 DOLLARS
44%
17%
22%
$200
180
160
140
120
100
80
60
40
20
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES
1960
1960 IN 1970 DOLLARS
1970 ACTUAL

Figure 14

Table 17

TOTAL PER CAPITA EXPENDITURES BY SCHOOL DISTRICTS: 1960 - 1970
AND PERCENT CHANGE: 1960 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	$198.60	$168.40	$197.40
Percent Change*: 1960 - 1970	44%	17%	22%
1960 (in 1970 $)	$138.40	$144.10	$161.50
1960 (in 1960 $)	$105.60	$110.00	$123.30

*Based on 1960 in 1970 dollars.

NOTE: Data are for school years 1959-60 and 1969-70.

The traditional American commitment to public education as the most important of all local governmental functions is evident in Colorado counties. In both growth and non-growth counties, in 1960 and 1970, the costs of school districts are by far the largest chunk of expenditures by local jurisdictions. However, the percent increase in school costs between 1960 and 1970 was less than the percent increase in those of other local governmental jurisdictions.

The percent increase in per capita school costs between 1960 and 1970 was greatest in the growth counties, where it was 2 1/2 times that in the stable counties and twice that in the declining ones. The greater percent increase in the growth counties is partially explained by the fact that, in 1960, per capita costs in the growth counties were lower than in the other county-types.

Relationship of School District Costs to Personal Income

Table 18 and Figure 15 show that total school district costs, as a percent share of total personal income, in those counties, were lowest in growth counties and highest in declining counties in both 1960 and 1970.

This is largely due to the fact that spending by school districts includes substantial amounts of money from the state, as well as funds raised locally by property taxes. A recent tax study done for the Colorado Legislative Council points out that local taxes per household

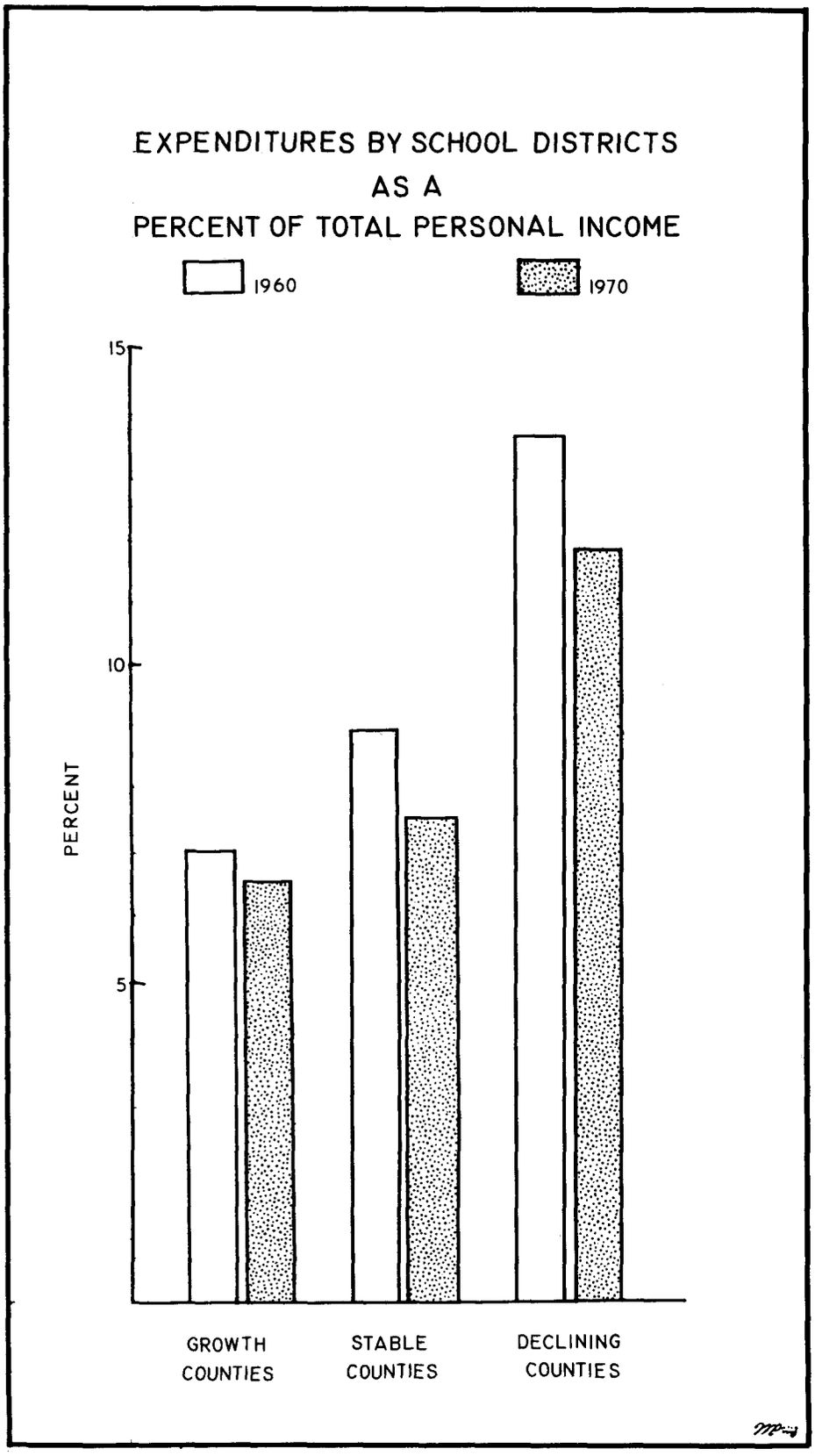
EXPENDITURES BY SCHOOL DISTRICTS
AS A
PERCENT OF TOTAL PERSONAL INCOME
1960
1970
15
10
5
PERCENT
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 15

Table 18

TOTAL SCHOOL DISTRICT EXPENDITURES
AS A
PERCENT OF TOTAL PERSONAL INCOME: 1960 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	6.6%	7.5%	11.8%
1960	6.9%	8.9%	13.7%

are less in non-Front Range (i.e., largely non-growth) counties.[2] Local taxes in these counties are lower, but *expenditures* per capita are higher. This situation is partially due to the fact that school revenues in the poorer, declining counties include a somewhat higher proportion of state funds than do school revenues in the most populous of the growth counties.[3] Therefore, it appears that per capita school expenditures in the declining counties are higher in relation to total personal income because they are partially funded from taxes generated by incomes outside those counties.[4]

In both growth and non-growth counties, the percent share of total personal income devoted to school spending decreased slightly between 1960 and 1970; the largest decrease, 1.9%, was in the declining counties. Even so, school spending, as a percent of personal income was the largest of all forms of local governmental spending in both 1970 and 1960 as shown in the comparative tables in Chapter 2.

NOTE: Actual dollar school expenditures, by county, 1960 and 1970, are listed in Appendix Tables 25, 26, and 27.

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[2]Zubrow, Coddington, and Korbel. Colorado Tax Profile, Colorado Legislative Council, Research Publication No. 202, October, 1973, Table XIII, p. 50.

[3]For data on amount of school expenditures received from state funds in 1969-1970 see: Colorado Department of Education, Consolidated Report on Elementary and Secondary Education in Colorado, February, 1971, pp. 26 through 35.

[4]See also John Gilmore and Mary Duff, Policy Analysis for Rural Development and Growth Management in Colorado, Colorado Rural Development Commission, March, 1973 in which the concept of surplus and deficit counties is explored, and a per capita dollar surplus or deficit computed for each county, using state contributions to education and welfare expenditures only.

Methodology for School Districts

Coverage

Expenditures were compiled for all school districts in all 34 counties in both 1960 and 1970.

Expenditures Included

For both 1960 and 1970 in each school district, the following expenditures were included:

- current expenses
- capital outlay
- debt service

In the "current expenses" category, the amount spent on "community services" was deducted where it appeared, because it is a cost not directly related to education. The amount was always very small.

For the sake of uniformity and comparability, school expenditures were included only through the 12th grade. Of the 34 counties, only five have junior colleges which are financed by the local school districts rather than the state college system. Therefore, expenditures by school districts for junior colleges have been subtracted from the total expenditures made by that district.

Federal Aid

In a few school districts, federal aid is a much larger percentage of school district revenues than it is in the state as a whole. This is partially due to the Federal aid granted to school districts with large numbers of children of Federal employees and military personnel. Because these massive amounts of Federal aid inevitably influence the level of expenditures in a district, the dollar amount of such aid received was subtracted from the total spending by a school district to prevent distortion of the spending levels in a few counties.

In 1970 in Colorado as a whole, Federal aid accounted for 7% of school district revenues. Among the 34 counties in this study, there are five where Federal aid to education was substantially greater than the state average of 7%. In 1970 these were:

- Archuleta	19%
- El Paso	16%
- Huerfano	15%
- Crowley	13%
- Delta	11%

Sources of Data

1960:

Colorado Department of Education. Biennial Report, 1958-59 and 1959-60.

Colorado Department of Education. Current School District Expenses by County, 1959-60.

1970:

Colorado Department of Education. Financial Information for Colorado School Districts, 1969-70. Statistical Series No. 71-5, March, 1971.

Data Compilation

Multi-County Districts

Many school districts cross several county lines. The total spending by a multi-county district was allocated to the counties in the same proportion as that county's share of the total assessed valuation in the school district. Each county's share of the school district assessed valuation was computed using the Annual Report of the Colorado Division of Property Taxation for the relevant year.

It is not possible to allocate spending on the basis of the county of the student's residence, according to Dr. C. M. Sisson, director of Management and Information Services for the Colorado Department of Education. A student resides in a school district; the *county* of residence is not considered essential information and is therefore not recorded.

CHAPTER SIX

Expenditures by Special Districts

Summary

Special district per capita expenditures were:

- highest in growth counties - $32.00
- lowest in declining counties - $17.10

However, the percent increase in special district costs between 1963[1] and 1970 was very much higher in the stable and declining counties, where per capita costs increased greatly from nominal amounts of less than $5.00 per capita in 1960. Of the functions performed by special districts, the two which cost the most were *water* and *sanitation* in the growth and stable counties, and *hospitals* in declining counties. In all three types of counties, the service with the largest percent increase between 1963 and 1970 was hospitals.

The size of special district costs was directly related to total personal income. In all three types of counties, special district expenditures accounted for almost identical shares of total personal income, about 1%.

Per Capita Total Costs

Actual per capita expenditures by special districts in the three county types are shown in Table 19, along with the percent increase between 1963 and 1970. Total per capita costs ranged from $17.10 in declining counties to $32.00 in growth counties.

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[1]Special district data for 1960 are not available.

Table 19

PER CAPITA TOTAL EXPENDITURES BY SPECIAL DISTRICTS: 1963 - 1970
AND
PERCENT CHANGE*: 1963 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	$32.00	$25.80	$17.10
Percent Change*: 1963 - 1970	106%	808%	377%
1963 (in 1970 $)	$15.50	$ 2.80	$ 3.60
1963 (in 1963 $)	$11.90	$ 2.20	$ 2.70

*Based on 1963 in 1970 dollars.

The real increase in costs between 1963 and 1970 was substantial in all types of counties, but was much greater in the stable and declining groups. Non-growth counties (declining and stable) had insignificant special district costs in 1963, amounting to about a third of such costs in the growth counties. Seven years later, per capita costs in stable counties had grown to 80% of those in growth counties. In declining counties, they had increased to 50% of the costs in growth-counties.

These large rates of increase seem to indicate that even in non-growth communities, citizens were demanding more and better quality services during the 1960's. Appendix Tables 28 through 34, which list special district actual expenditures in 1963 and 1970, county by county, show where the increased services occurred. Large increases in the costs incurred by hospital districts, plus the appearance of many new water and sanitation districts, are keys to the increased expenditures in stable and declining counties.

Figure 16 shows clearly these large increases in costs in the non-growth counties relative to the growth counties. It also shows that per capita costs remain greater in the growth counties. Per capita costs in growth counties are 25% higher than in stable counties and 87% higher than in declining counties.

Per Capita Costs by Function

Special districts are organized in order to deliver specific services to citizens who live within their boundaries. Special district costs have been compiled in three major categories of function: fire, water

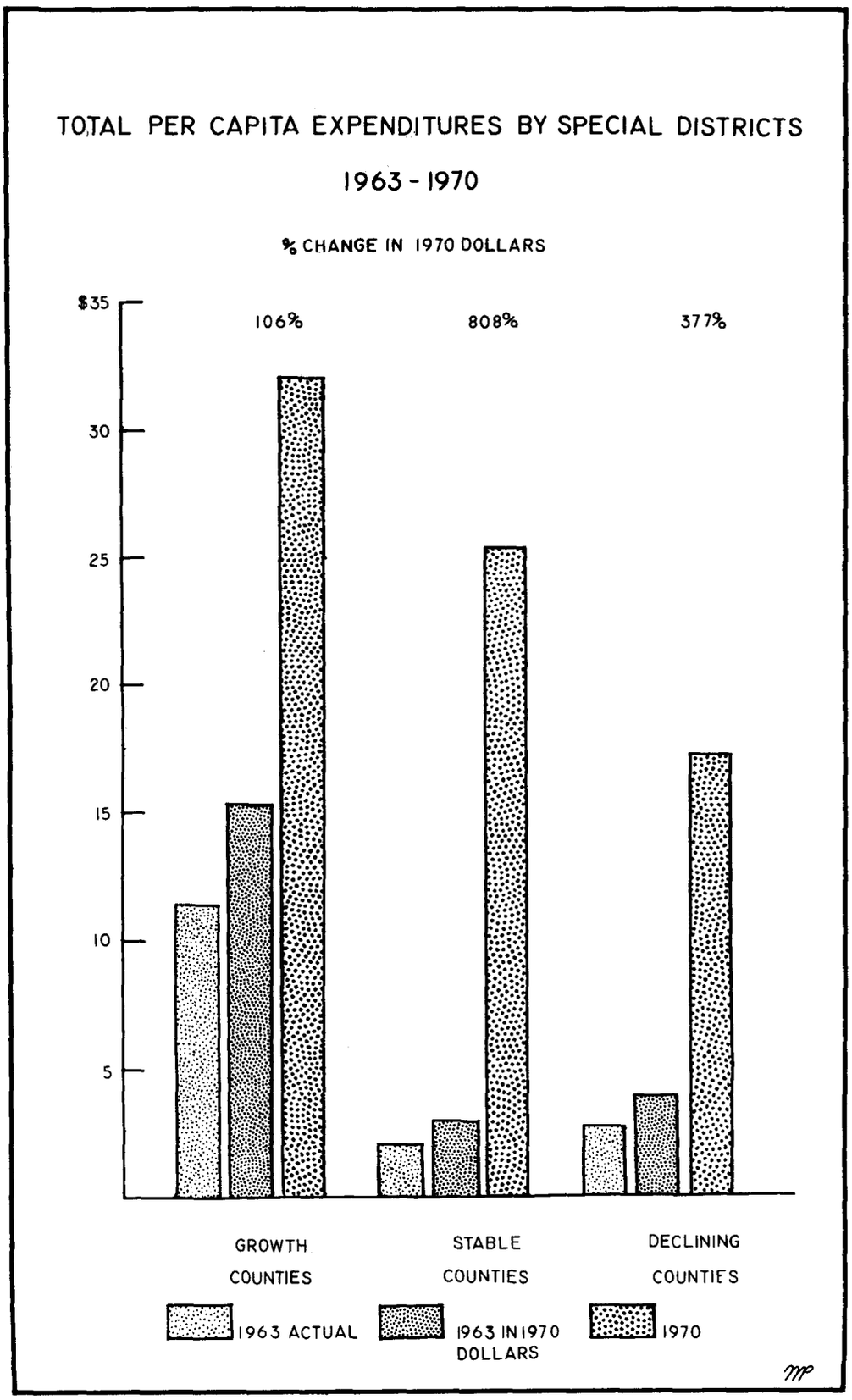
TOTAL PER CAPITA EXPENDITURES BY SPECIAL DISTRICTS
1963 - 1970
% CHANGE IN 1970 DOLLARS
$35
30
25
20
15
10
5
106%
808%
377%
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES
1963 ACTUAL
1963 IN 1970 DOLLARS
1970

Figure 16

Table 20

PER CAPITA EXPENDITURES
BY SPECIAL DISTRICT FUNCTION: 1963 - 1970

FUNCTION	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
Water and Sanitation			
1970	$21.00	$13.10	$ 1.60
1963 (in 1970 $)	$11.70	$ .50	$ .90

Hospital, Recreation, and Other Combined

	Growth Counties			Stable Counties			Declining Counties		
	Hosp.	Rec. & Other		Hosp.	Rec. & Other		Hosp.	Rec. & Other	
1970	3.20	5.00	8.20	8.50	3.00	11.50	14.20	.20	14.40
1963 (in 1970 $)	0.00	2.00	2.00	.80	.30	1.10	1.90	.10	2.00

Fire			
1970	$ 2.80	$ 1.20	$ 1.10
1963 (in 1970 $)	$ 1.80	$ 1.20	$ .70
TOTAL			
1970	$32.00	$25.80	$17.10
1963 (in 1970 $)	$15.50	$ 2.80	$ 3.60
1963 (in 1963 $)	$11.90	$ 2.20	$ 2.70

NOTE: For per capita expenditures by function in 1963 dollars, see Appendix Tables 32, 33, and 34.

and sanitation, and a miscellaneous category composed mainly of hospital districts and recreation districts.[2] Recreation districts have been organized only in urban counties, and hospital districts are usually located in rural counties.

In both growth and stable counties, the largest per capita costs are for water and sanitation. In declining (rural) counties the "hospital and other" costs are the highest, actually 13 times higher than the other two functions. Table 20 shows specific per capita dollar costs by function in all county types and indicates clearly the predominance of hospital expenditures in stable and declining counties.

Table 21, which translates the actual dollar costs by function into percent changes between 1963 and 1970, shows that costs per capita increased most rapidly in the miscellaneous category in all types of counties. In growth counties, this was due to the extensive development of recreation districts and to unique new districts such as the Law Enforcement District in Jefferson County. In stable and declining counties hospital districts account for the rise in costs.

Figure 17 shows per capita costs by type of function in graphic form. The steep increase in the non-growth counties is striking, particularly in the stable counties and in the "hospital and recreation" function.

Table 21

PERCENT CHANGE*: 1963 - 1970
IN PER CAPITA EXPENDITURES BY FUNCTION BY SPECIAL DISTRICTS

FUNCTION	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
Water and Sanitation	79%	232%	85%
Hospital, Recreation, and Other Combined	313%	948%	612%
Hospital Only	**	966%	640%
Recreation and Other	150%	900%	118%
Fire	51%	-3%	56%
TOTAL	106%	808%	377%

*Based on 1963 in 1970 dollars
**Expenditures in 1963 were 0.

[2]For other types of districts included in this category see the section on methodology at the end of this chapter.

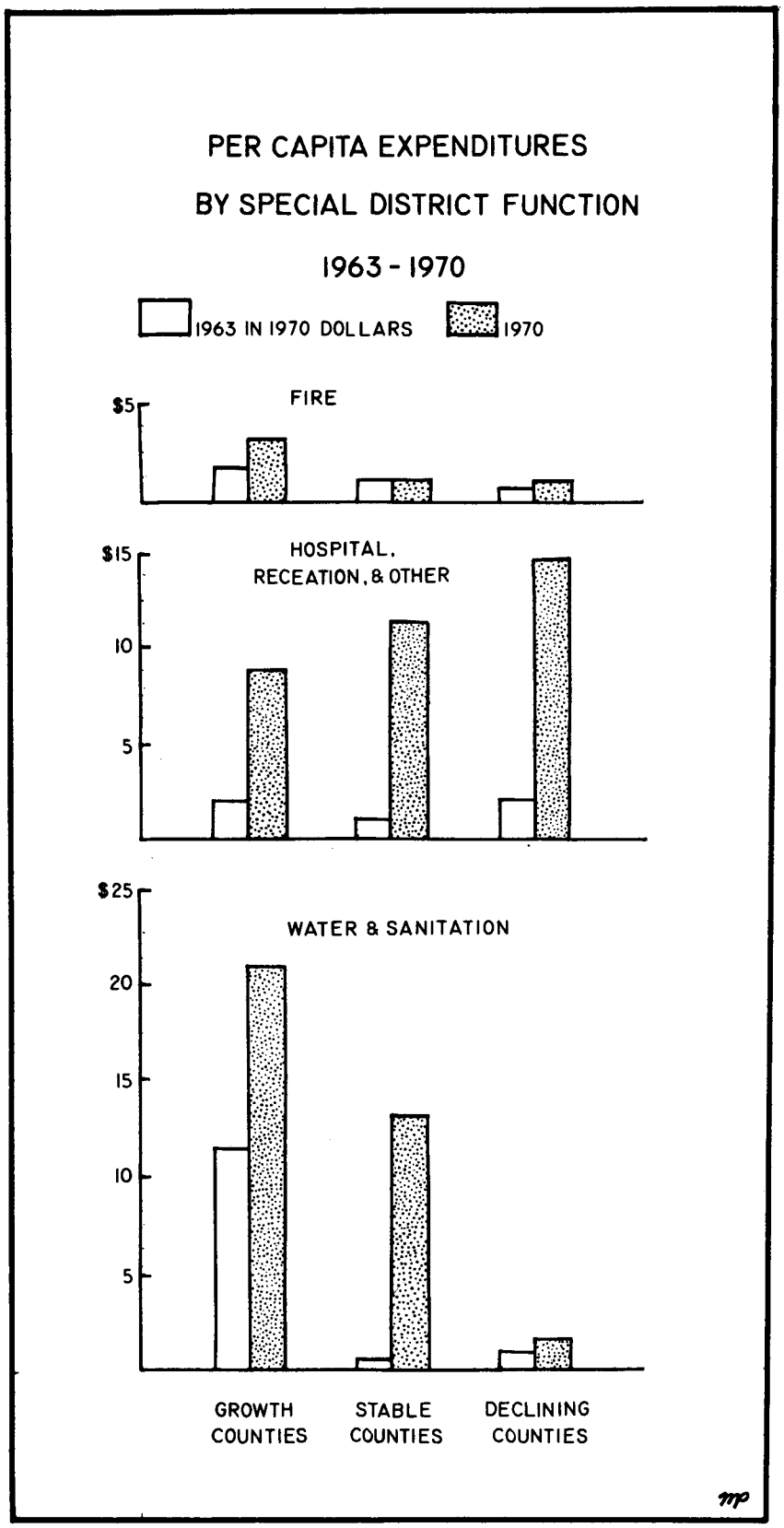
PER CAPITA EXPENDITURES
BY SPECIAL DISTRICT FUNCTION
1963 - 1970
1963 IN 1970 DOLLARS
1970
FIRE
$5
HOSPITAL,
RECEATION, & OTHER
$15
10
5
WATER & SANITATION
$25
20
15
10
5
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES
mp

Figure 17

Relationship of Costs to Personal Income

Table 22 shows that special district costs appear to be directly related to levels of personal income. In both growth and non-growth counties in 1970, such costs were one percent of total personal income. Personal income per capita was lower in the declining and stable counties than in the growth-types. Yet, about the same percent share of income is spent on special district costs in all three county-types. Figure 18 illustrates the data in Table 22.

Table 22

TOTAL SPECIAL DISTRICT EXPENDITURES
AS A
PERCENT OF TOTAL PERSONAL INCOME: 1963 - 1970

	GROWTH COUNTIES	STABLE COUNTIES	DECLINING COUNTIES
1970	1.1%	1.1%	1.0%
1963*	0.5%	0.2%	0.1%

*Percentage computed using 1963 total personal income.

Total personal income in a county is an indicator of capacity to pay for services. In the growth counties a greater capacity to pay and more rapid population growth have not required a bigger slice of income to be used for special district services.

Special districts are the only type of local jurisdiction which do not receive contributions from state funds. Therefore, their decisions to spend money are based solely on the willingness of the citizens within their boundaries to pay for the services out of their own incomes. Given this situation, it is worth noting that growth or non-growth appears to have no relationship to the size of special district costs, which are the same percent of personal income in all three county-types.

Methodology for Special District Expenditures

Coverage

The expenditures of all relevant special districts in all 34 counties were included.

1960: 288 special districts

1970: 479 special districts

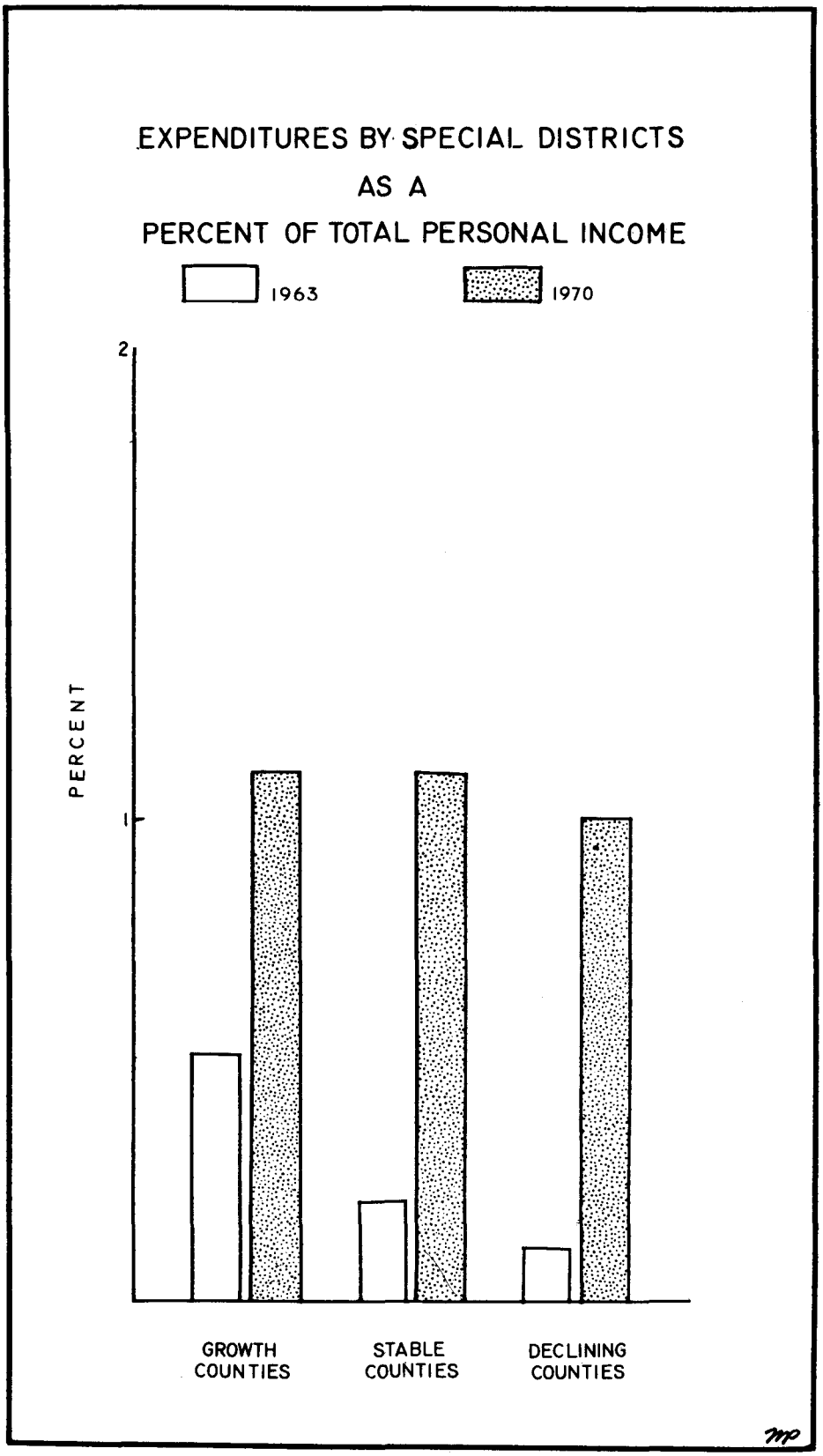
EXPENDITURES BY SPECIAL DISTRICTS
AS A
PERCENT OF TOTAL PERSONAL INCOME
1963
1970
2
1
PERCENT
GROWTH COUNTIES
STABLE COUNTIES
DECLINING COUNTIES

Figure 18

The types of special districts considered relevant and included in the compilation of expenditures were:

fire	recreation	regional transportation
water	hospital	urban drainage district
sanitation	general improvement	law enforcement
water and sanitation	regional library	mosquito control

Fire, water and sanitation made up the bulk of special districts, both in numbers of districts and total expenditures.

Those special districts which deliver only agricultural services were not included: water conservation districts, water conservancies, irrigation and drainage districts. Expenditures by these districts do not reflect changes in growth patterns at this time. Two exceptions were included in the coverage: the Urban Drainage District in the Denver Metropolitan Area and The Tri-County Water Conservancy (Delta, Ouray, and Montrose counties), the only water conservancy which delivers water solely for domestic uses rather than irrigation. Also included in the water district coverage was the Consolidated Mutual Water Company in Jefferson County, a non-profit, user-owned corporation which functions as a water district.

Expenditures Included

Both current expenditures and capital expenditures were compiled to obtain total expenditure figures which reflect the full cost of delivering services.

The format in which special district audit reports were presented and the ways in which expenditures were labeled vary widely depending on the accounting firm. For this reason, each audit report was read carefully, and expenditures in each of the following categories were totaled to obtain the total expenditures by the special district.

Expenditures included were:

- Operating expenses
- Bond payments and interest charges (debt service)
- Capital expenditures from current revenues
- Capital expenditures from bond proceeds
- Sinking fund

- Contingency fund

- Equipment fund

- Transfers to savings funds

Complete coverage of capital expenditures could only have been obtained by analyzing the audit reports for every year between 1963 and 1970. When a major capital expenditure was made from bond proceeds, it appeared in the audit report for the year during which the money was spent. Succeeding annual audit reports showed only the amount of the bond principal which was paid during that year, plus the interest paid on the bonds. If a capital expenditure was made during a year other than 1963 or 1970, it was obviously not included in the compilation of costs. However, a portion of this expenditure will appear in the 1970 audit report as a payment on bond principal and debt service. The only full solution to this problem (analysis of some 2400 audit reports for the years between 1963 and 1970) was not possible within time and manpower constraints. Also, because special district expenditures are only one of four categories of expenditures analyzed in each county, the under-reporting was not expected to distort the over-all cost figures by county-types, particularly since special district costs are the smallest of the four.

Sources: 1963 and 1970

Office of the State Auditor, Denver, Colorado. Annual Audit Reports of Special Districts, 1970.

Colorado State Archives. Annual Audit Reports of Special Districts, 1963.

Colorado Division of Property Taxation. Annual Report, 1960 and 1970.

The only source for expenditures by special districts is the audit reports submitted by the districts to the State Auditor. The audit reports for the years 1970 and 1963 were used. Because the audit reports of special districts for the years 1960, 1961, and 1962 have disappeared from the State Archives, the earliest available audits were for 1963.

Some very small special districts do not bother to submit reports, a practice which was much more frequent in the early 1960's than now. Whenever an audit report was not available, property tax revenues raised by the district in that year were used as a substitute for actual expenditures. Property tax revenue by district is available in the Annual Report of the Division of Property Taxation. This substitution of property tax revenue for total expenditures had minimal effects.

In 1970 it accounted for only about one percent of the total amount of expenditures; in 1960 for about nine percent.

Data Compilation

Multi-County Districts

Many districts, particularly in metropolitan areas, are multi-county. They cross county lines, and the special district may include portions of several counties. The total expenditures of a multi-county district were allocated to each county in the same proportion as that county's share of the total assessed valuation in the district. A special district levies taxes on the property within its boundaries. The assessed value of the property in each county subject to the district levy is listed in the Annual Report of the Division of Property Taxation. Each county's share of the total assessed valuation in the district was computed, and the district's expenditures were allocated in the same proportion.

APPENDIX TABLES

Appendix Table 1

Population Changes in Growth Counties: 1960 - 1970

County	Percent Change in Population 1960 - 1970	Actual Increase 1960 - 1970	In-Migration 1960 - 1970
	%		
Adams	54.4	65,493	35,413
Arapahoe	42.9	48,716	28,514
Boulder	77.6	57,635	44,638
Clear Creek	72.5	2,026	1,763
Douglas	74.6	3,591	3,146
Eagle	60.3	2,821	1,830
El Paso	64.2	92,230	70,892
Gunnison	38.4	2,101	1,088
Jefferson	82.7	105,511	77,221
Larimer	68.5	36,557	28,148
Pitkin	159.8	3,804	3,240
Weld	23.4	16,953	6,900

These counties share three characteristics which clearly classify them as growth counties. These are the counties with the:

a) highest *percentage* increases

b) highest increases in absolute numbers

c) highest rates of net in-migration

Source: U.S. Census

Appendix Table 2

Population Changes in Stable Counties: 1960 - 1970

County	Percent Change in Population 1960 - 1970	Actual Change 1960 - 1970
	%	
Archuleta	4.0	+104
Delta	-2.0	-316
Jackson	3.0	+53
La Plata	-0.1	-26
Montrose	0.4	+80
Otero	-2.5	-605
Ouray	-3.4	-55
Prowers	-0.3	-38
Pueblo	-0.4	-469
San Juan	-2.1	-18
Yuma	-4.1	-368

These are all the Colorado counties with a 1960-1970 percentage change in population within the range of +5.0% and -5.0%, with two exceptions:

a) Hinsdale County is omitted because its very small population size, 202, would have skewed results.

b) The City and County of Denver with a population increase of only 4.2% between 1960 and 1970 met the definition for stable counties. But as the major city in the state and state capital, it provides many unique services whose inclusion would have distorted the results.

Source: U.S. Census

Appendix Table 3

Population Changes in Declining Counties: 1960 - 1970

County	Percent Change in Population 1960 - 1970	Actual Decrease 1960 - 1970
	%	
Baca	-10.1	-636
Bent	-12.5	-926
Costilla	-26.7	-1,128
Crowley	-22.4	-892
Dolores	-25.3	-555
Huerfano	-16.2	-1,277
Las Animas	-21.2	-4,239
Saguache	-14.4	-646
San Miguel	-33.8	-995
Sedgwick	-19.7	-837
Washington	-16.2	-1,075

These counties are those which show both:

a) the highest percentage decreases

b) the highest decreases in absolute numbers

Source: U.S. Census.

Appendix Table 4

Total Personal Income* in Growth Counties: 1960 - 1970

County	1970 $	1960 $
Adams	498,638,963	156,402,543
Arapahoe	603,680,953	216,569,626
Boulder	436,027,053	119,690,314
Clear Creek	13,009,663	4,146,052
Douglas	27,705,438	7,368,393
Eagle	20,612,374	4,513,058
El Paso	534,019,806	176,112,617
Gunnison	14,086,434	6,946,610
Jefferson	864,038,691	246,350,021
Larimer	225,056,493	69,066,554
Pitkin	26,887,684	4,694,034
Weld	212,460,309	90,402,618
TOTAL	$3,476,943,861	$1,102,262,440
		In 1970 $ $1,443,963,796

*adjusted gross = gross personal income less transfer payments, business expenses and under-reporting of income on tax returns.

SOURCE: Colorado Department of Revenue

Appendix Table 7

Total Expenditures by Local Jurisdictions
Within Growth Counties: 1970

In Thousands of Dollars

County	TOTAL	County Spending	Municipal Spending	Special Districts Spending	School District Spending
	$000	$000	$000	$000	$000
Adams	62,797	12,617	7,066	5,273	37,841
Arapahoe	60,613	6,727	15,998	4,014	33,874
Boulder	55,356	6,856	15,460	1,295	31,745
Clear Creek	2,108	653	251	50	1,154
Douglas	3,247	879	119	78	2.171
Eagle	4,304	828	750	1,297	1,429
El Paso	74,465	15,948	15,248	4,294	38,975
Gunnison	3,439	1,062	1,031	60	1,286
Jefferson	80,925	11,530	9,373	10,898	49,124
Larimer	32,306	6,024	5,870	4,490	15,922
Pitkin	7,400	1,363	997	3,733	1,307
Weld	38,473	15,288	5,361	1,713	16,111
TOTAL	425,433	79,775	77,524	37.195	230,939
PER CAPITA	$365.90	$68.60	$66.70	$32.00	$198.60

Appendix Table 8

Total Expenditures by Local Jurisdictions
within
Stable Counties: 1970

In Thousands of Dollars

County	TOTAL	County Spending	Municipal Spending	Special District Spending	School District Spending
	$000	$000	$000	$000	$000
Archuleta	1,491	402	87	8	974
Delta	5,248	1,334	805	1,047	2,062
Jackson	952	446	109	0	397
La Plata	8,142	1,729	1,799	1,152	3,462
Montrose	8,047	1,872	1,106	1,374	3,695
Otero	7,952	2,105	1,979	37	3,831
Ouray	891	277	161	271	182
Prowers	6,245	1,542	2,088	40	2,575
Pueblo	42,000	11,122	11,587	1,146	18,145
San Juan	469	159	91	0	219
Yuma	4,141	976	445	663	2,057
TOTAL	85,578	21,964	20,257	5,758	37,599
PER CAPITA	$383.20	$98.30	$90.70	$25.80	$168.40

APPENDIX TABLES

Appendix Table 5

Total Personal Income* in Stable Counties: 1960 - 1970

County	1970	1960
	$	$
Archuleta	4,663,898	1,847,605
Delta	26,820,952	14,179,013
Jackson	4,287,957	2,280,533
La Plata	42,492,288	21,846,596
Montrose	36,540,587	17,963,637
Otero	45,402,951	25,369,394
Ouray	3,047,512	1,735,343
Prowers	27,190,628	15,440,142
Pueblo	291,270,584	167,367,496
San Juan	2,294,244	1,180,022
Yuma	17,632,928	10,406,792
TOTAL	$501,644,529	$279,616,573
		In 1970 $ $366,297,711

*adjusted gross = gross personal income less transfer payments, business expenses and under-reporting of income on tax returns

SOURCE: Colorado Department of Revenue

Appendix Table 6

Total Personal Income* in Declining Counties: 1960 - 1970

County	1970	1960
	$	$
Baca	10,401,155	7,526,817
Bent	9,314,335	6,188,340
Costilla	2,631,952	1,343,329
Crowley	5,019,986	3,539,549
Dolores	3,820,837	2,511,717
Huerfano	9,350,948	5,875,403
Las Animas	26,398,475	16,948,052
Saguache	5,847,780	3,123,172
San Miguel	3,336,641	2,621,039
Sedgwick	8,327,545	5,306,558
Washington	11,101,845	8,241,972
TOTAL	$95,551,499	$63,225,948
		In 1970 $ $82,825,991

*adjusted gross = gross personal income less transfer payments, business expenses, and under-reporting of income on tax returns

SOURCE: Colorado Department of Revenue

Appendix Table 9

Total Expenditures by Local Jurisdictions
Within Declining Counties: 1970

In Thousands of Dollars

County	TOTAL	County Spending	Municipal Spending	Special Districts Spending	School District Spending
	$000	$000	$000	$000	$000
Baca	3,509	873	384	758	1,494
Bent	2,644	899	514	22	1,209
Costilla	1,289	542	47	28	672
Crowley	1,160	411	152	15	582
Dolores	1,016	479	140	22	375
Huerfano	2,370	1,150	365	55	800
Las Animas	5,807	2,528	1,048	7	2,224
Saguache	1,927	756	209	24	938
San Miguel	1,222	594	114	10	504
Sedgwick	1,901	857	189	6	849
Washington	2,888	1,018	226	27	1,617
TOTAL	25,733	10,107	3,388	974	11,264
PER CAPITA	$451.10	$177.20	$59.40	$17.10	$197.40

Appendix Table 10

Total Expenditures by Local Jurisdictions
Within Growth Counties: 1960
In Thousands of Dollars

County	Total		County Spending		Municipal Spending		Special District Spending		School District Spending	
	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Adams	23,303	17,789	4,492	3,429	1,936	1,478	2,134	1,629	14,741	11,253
Arapahoe	33,866	25,852	3,709	2,831	8,646	6,600	2,785	2,126	18,726	14,295
Boulder	17,270	13,184	2,980	2,275	3,825	2,920	212	162	10,253	7,827
Clear Creek	797	609	346	264	94	72	5	4	352	269
Douglas	1,492	1,140	605	462	67	51	0.5	0.5	820	626
Eagle	1,273	971	490	374	76	58	39	29	668	510
El Paso	31,765	24,247	7,057	5,387	6,059	4,625	733	559	17,916	13,676
Gunnison	1,630	1,244	696	531	276	211	4	3	654	499
Jefferson	35,821	27,345	6,327	4,830	3,588	2,739	4,663	3,560	21,243	16,216
Larimer	14,412	11,002	5,127	3,914	3,381	2,581	204	156	5,700	4,351
Pitkin	1,103	841	481	367	136	104	78	59	408	311
Weld	18,016	13,753	5,747	4,387	2,993	2,285	414	316	8,862	6,765
TOTAL	180,748	137,977	38,057	29,051	31,077	23,724	11,271	8,604	100,343	76,598
PER CAPITA	$249.30	$190.30	$52.50	$40.10	$42.90	$32.70	$15.50	$11.90	$138.40	$105.60

Appendix Table 11

Total Expenditures by Local Jurisdictions
Within Stable Counties: 1960
In Thousands of Dollars

County	Total		County Spending		Municipal Spending		Special District Spending		School District Spending	
	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Archuleta	870	663	396	302	84	64	14	10	376	287
Delta	4,674	3,569	1,238	945	652	498	48	37	2,736	2,089
Jackson	881	672	506	386	80	61	0	0	295	225
La Plata	5,240	4,000	1,651	1,260	926	707	196	150	2,467	1,883
Montrose	4,772	3,643	1,703	1,300	737	563	94	72	2,238	1,708
Otero	5,950	4,542	1,636	1,249	955	729	30	23	3,329	2,541
Ouray	562	429	206	157	94	72	21	16	241	184
Prowers	3,222	2,460	841	642	701	535	20	16	1,660	1,267
Pueblo	27,822	21,238	5,003	3,819	5,119	3,908	142	108	17,558	13,403
San Juan	405	309	192	147	58	44	0	0	155	118
Yuma	2,852	2,177	910	695	498	380	73	55	1,371	1,047
TOTAL	57,250	43,702	14,282	10,902	9,904	7,561	638	487	32,426	24,752
PER CAPITA	$254.40	$194.20	$63.50	$48.40	$44.00	$33.60	$2.80	$2.20	$144.10	$110.00

Appendix Table 12

Total Expenditures by Local Jurisdictions
Within Declining Counties: 1960
In Thousands of Dollars

County	Total		County Spending		Municipal Spending		Special District Spending		School District Spending	
	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $	1970 $	1960 $
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Baca	2,324	1,775	762	582	153	117	110	84	1,299	992
Bent	2,950	2,251	646	493	198	151	23	17	2,083	1,590
Costilla	1,084	828	482	368	0	0	0	0	602	460
Crowley	974	744	308	235	124	95	2	1	540	413
Dolores	1,042	796	436	333	109	83	35	27	462	353
Huerfano	1,923	1,467	992	757	241	184	27	20	663	506
Las Animas	5,277	4,028	2,125	1,622	745	569	4	3	2,403	1,834
Saguache	1,634	1,248	896	684	47	36	19	15	672	513
San Miguel	937	716	386	295	39	30	13	10	499	381
Sedgwick	1,505	1,149	685	523	180	137	8	6	632	483
Washington	2,977	2,272	1,233	941	244	186	10	8	1,490	1,137
TOTAL	22,627	17,274	8,951	6,833	2,080	1,588	251	191	11,345	8,662
PER CAPITA	$322.10	$245.90	$127.40	$97.30	$29.60	$22.60	$3.60	$2.70	$161.50	$123.30

Appendix Table 13

Expenditures by County Governments
Within Growth Counties: 1970
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Highways $000	Public Safety $000	Welfare $000	Capital Outlay $000	All Other $000
Adams	12,617	1,117	2,196	1,026	5,827	331	2,120
Arapahoe	6,727	1,206	897	900	2,386	183	1,155
Boulder	6,856	858	1,808	553	2,549	310	778
Clear Creek	653	120	199	56	111	109	58
Douglas	879	123	406	102	80	47	121
Eagle	828	135	192	39	130	181	151
El Paso	15,948	1,369	2,534	769	6,545	2,626	2,105
Gunnison	1,062	107	395	17	53	137	353
Jefferson	11,530	1,495	2,359	974	2,173	2,134	2,395
Larimer	6,024	573	1,206	279	2,386	717	863
Pitkin	1,363	163	300	125	41	210	524
Weld	15,288	862	1,370	265	3,899	1,376	7,516
TOTAL	79,775	8,128	13,862	5,105	26,180	8,361	18,139
PER CAPITA	$68.60	$7.00	$11.90	$4.40	$22.50	$7.20	$15.60

Appendix Table 14

Expenditures by County Governments
Within Stable Counties: 1970

In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Highways $000	Public Safety $000	Welfare $000	Capital Outlay $000	All Other $000
Archuleta	402	46	210	9	112	0	25
Delta	1,334	157	427	64	453	152	81
Jackson	446	58	96	13	26	198	55
La Plata	1,729	196	657	66	578	10	222
Montrose	1,872	191	531	134	650	102	264
Otero	2,105	183	330	77	1,105	118	292
Ouray	277	60	108	13	32	32	32
Prowers	1,542	268	281	61	591	215	126
Pueblo	11,122	779	692	331	7,858	651	811
San Juan	159	42	61	10	17	0	29
Yuma	976	107	399	33	191	123	123
TOTAL	21,964	2,087	3,792	811	11,613	1,601	2,060
PER CAPITA	$98.30	$9.30	$17.00	$3.60	$52.00	$7.20	$9.20

Appendix Table 15

Expenditures by County Governments
Within Declining Counties: 1970

In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Highways $000	Public Safety $000	Welfare $000	Capital Outlay $000	All Other $000
Baca	873	143	372	40	81	125	112
Bent	899	91	244	43	361	68	92
Costilla	542	158	199	0	185	0	0
Crowley	411	66	93	18	149	39	46
Dolores	479	62	236	14	47	72	49
Huerfano	1,150	121	232	30	569	61	137
Las Animas	2,528	214	592	99	1,162	146	315
Saguache	756	77	210	25	196	200	48
San Miguel	594	70	292	17	25	146	44
Sedgwick	857	75	178	24	78	45	457
Washington	1,018	117	399	47	158	173	124
TOTAL	10,107	1,194	3,047	357	3,011	1,075	1,424
PER CAPITA	$177.20	$20.90	$53.40	$6.30	$52.80	$18.80	$25.00

Appendix Table 16

Expenditures by County Governments
Within Growth Counties: 1960
In Thousands of Dollars

County	TOTAL 1970 $ $000	TOTAL 1960 $ $000	General Admin. $000	Highways $000	Public Safety $000	Welfare $000	Capital Outlay $000	All Other $000
Adams	4,492	3,429	413	475	277	795	821	648
Arapahoe	3,709	2,831	468	444	186	825	216	692
Boulder	2,980	2,275	253	632	89	632	197	472
Clear Creek	346	264	48	104	20	51	1	40
Douglas	605	462	68	228	23	41	32	70
Eagle	490	374	52	162	12	64	32	52
El Paso	7,057	5,387	425	645	244	1,564	517	1,992
Gunnison	696	531	79	245	10	34	24	139
Jefferson	6,327	4,830	512	1,470	526	550	428	1,344
Larimer	5,127	3,914	214	794	61	978	936	931
Pitkin	481	367	60	92	11	16	143	45
Weld	5,747	4,387	355	1,110	88	1,476	477	881
TOTAL,1960 $		29,051	2,947	6,401	1,547	7,026	3,824	7,306
TOTAL,1970 $	38,057		3,861	8,385	2,027	9,204	5,009	9,571
PER CAPITA,1960 $		$40.10	$4.10	$8.80	$2.10	$9.70	$5.30	$10.10
PER CAPITA,1970 $	$52.50		$5.30	$11.60	$2.80	$12.70	$6.90	$13.20

Appendix Table 17

Expenditures by County Governments
Within Stable Counties: 1960
In Thousands of Dollars

County	TOTAL 1970 $ $000	TOTAL 1960 $ $000	General Admin. $000	Highways $000	Public Safety $000	Welfare $000	Capital Outlay $000	All Other $000
Archuleta	396	302	31	115	5	55	60	36
Delta	1,238	945	108	313	40	301	91	92
Jackson	506	386	29	216	5	25	73	38
La Plata	1,651	1,260	137	415	41	217	194	256
Montrose	1,703	1,300	114	372	40	318	90	366
Otero	1,636	1,249	130	319	34	546	66	154
Ouray	206	157	33	47	6	17	23	31
Prowers	841	642	115	178	23	159	68	99
Pueblo	5,003	3,819	417	515	129	2,192	0	566
San Juan	192	147	30	35	5	7	32	38
Yuma	910	695	77	282	18	127	112	79
TOTAL,1960 $		10,902	1,221	2,807	346	3,964	809	1,755
TOTAL,1970 $	14,282		1,599	3,677	454	5,193	1,060	2,295
PER CAPITA,1960 $		$48.40	$5.40	$12.50	$1.50	$17.60	$3.60	$7.80
PER CAPITA,1970 $	$63.50		$7.10	$16.40	$2.00	$23.10	$4.70	$10.20

Appendix Table 18

Expenditures by County Governments
Within Declining Counties: 1960

In Thousands of Dollars

County	TOTAL 1970 $ $000	TOTAL 1960 $ $000	General Admin. $000	Highways $000	Public Safety $000	Welfare $000	Capital Outlay $000	All Other $000
Baca	762	582	83	263	16	41	109	70
Bent	646	493	60	173	100	16	8	136
Costilla	482	368	36	125	11	114	0	82
Crowley	308	235	46	80	8	61	4	36
Dolores	436	333	44	174	9	22	38	46
Huerfano	992	757	88	181	24	339	33	92
Las Animas	2,125	1,622	171	439	43	773	21	175
Saguache	896	684	49	314	15	170	93	43
San Miguel	386	295	43	96	7	18	105	26
Sedgwick	685	523	54	136	12	57	62	202
Washington	1,233	941	70	353	21	81	310	106
TOTAL,1960 $		6,833	744	2,334	266	1,692	783	1,014
TOTAL,1970 $	8,951		974	3,058	349	2,216	1,026	1,329
PER CAPITA,1960 $		$97.30	$10.60	$33.20	$3.80	$24.10	$11.20	$14.40
PER CAPITA,1970 $	$127.40		$13.90	$43.50	$5.00	$31.50	$14.60	$18.90

Appendix Table 19

Expenditures by Municipalities
Within Growth Counties: 1970
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Streets & Highways $000	Public Safety $000	Health & Hospitals $000	Capital Outlay $000	Water $000	All Other $000
Adams	7,066	675	692	1,086	923	768	2,661	262
Arapahoe	15,998	1,791	1,587	4,231	1,250	982	3,648	2,462
Boulder	15,460	1,429	1,471	2,301	1,025	4,022	2,835	2,238
Clear Creek	251	21	35	30	1	0	49	10
Douglas	119	11	39	8	6	0	44	10
Eagle	750	0	0	0	0	0	19	0
El Paso	15,248	1,554	1,732	4,784	533	3,328	146	3,070
Gunnison	1,031	43	45	74	90	81	322	113
Jefferson	9,373	796	1,054	1,929	461	2,267	1,804	974
Larimer	5,870	623	816	1,399	610	611	795	952
Pitkin	997	94	190	171	21	26	259	236
Weld	5,361	458	404	875	358	619	907	881
TOTAL	77,524	7,495	8,065	16,888	5,278	12,704	13,489	11,208
PER CAPITA	$66.70	$6.50	$6.90	$14.50	$4.50	$11.00	$11.60	$9.60

NOTE: Expenditures by function may sum to less than "Total Expenditures" because some very small municipalities do not provide a functional break-down in their audit reports; only a total.

Appendix Table 20

Expenditures by Municipalities
Within Stable Counties: 1970
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Streets & Highways $000	Public Safety $000	Health & Hospitals $000	Capital Outlay $000	Water $000	All Other $000
Archuleta	87	8	14	20	3	0	39	4
Delta	805	85	97	75	56	56	199	48
Jackson	109	0	0	0	0	0	0	0
La Plata	1,799	87	198	253	168	131	394	446
Montrose	1,106	120	103	141	127	36	252	71
Otero	1,979	128	169	233	217	53	887	219
Ouray	161	0	0	0	0	0	0	0
Prowers	2,088	67	123	147	162	99	1,084	188
Pueblo	11,587	494	1,213	3,538	526	1,075	2,837	1,874
San Juan	91	13	18	9	0	7	0	44
Yuma	445	63	58	92	39	55	67	64
TOTAL	20,257	1,065	1,993	4,508	1,298	1,512	5,759	2,958
PER CAPITA	$90.70	$4.80	$8.90	$20.20	$5.80	$6.80	$25.80	$13.30

NOTE: Expenditures by function may sum to less than "Total Expenditures" because some very small municipalities do not provide a functional break-down in their audit reports; only a total.

Appendix Table 21

Expenditures by Municipalities
Within Declining Counties: 1970
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Streets & Highways $000	Public Safety $000	Health & Hospitals $000	Capital Outlay $000	Water $000	All Other $000
Baca	384	117	13	8	7	2	57	146
Bent	514	13	62	46	13	29	324	29
Costilla	47	0	0	0	0	0	0	0
Crowley	152	13	26	15	11	3	24	7
Dolores	140	0	0	0	0	0	0	0
Huerfano	365	25	78	68	24	5	87	24
Las Animas	1,048	113	116	235	143	52	257	94
Saguache	209	7	16	27	1	3	69	2
San Miguel	114	0	0	0	0	0	0	0
Sedgwick	189	14	31	31	19	14	20	23
Washington	226	6	53	25	5	9	78	19
TOTAL	3,388	308	395	455	222	117	916	344
PER CAPITA	$59.40	$5.40	$6.90	$8.00	$3.90	$2.10	$16.60	$6.00

NOTE: Expenditures by function may sum to less than "Total Expenditures" because some very small municipalities do not provide a functional break-down in their audit reports; only a total.

Appendix Table 23

Expenditures by Municipalities
Within Stable Counties: 1960
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Streets & Highways $000	Public Safety $000	Health & Hospitals $000	Capital Outlay $000	Water $000	All Other $000
Archuleta	64	7	6	13	0	8	27	2
Delta	498	22	81	37	35	21	154	37
Jackson	61	0	0	0	0	0	0	0
La Plata	707	52	135	118	94	45	90	145
Montrose	563	33	50	74	69	53	111	50
Otero	729	58	147	137	73	41	111	134
Ouray	72	0	0	0	0	0	0	0
Prowers	535	50	87	71	95	46	79	60
Pueblo	3,908	275	891	1,328	304	131	0	980
San Juan	94	0	0	0	0	0	0	0
Yuma	380	0	0	0	0	0	28	0
TOTAL,1960 $	7,561	497	1,397	1,778	670	345	600	1,408
TOTAL,1970 $	9,904	651	1,830	2,330	878	452	786	1,844
PER CAPITA,1960 $	$33.60	$2.20	$6.20	$7.90	$3.00	$1.50	$2.70	$6.30
PER CAPITA,1970 $	$44.00	$2.90	$8.10	$10.30	$3.90	$2.00	$3.50	$8.20

NOTE: Expenditures by function may not sum to "Total Expenditures" because some very small municipalities do not provide a functional break-down in their audit reports; only a total.

Appendix Table 22

Expenditures by Municipalities
Within Growth Counties: 1960
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Streets & Highways $000	Public Safety $000	Health & Hospitals $000	Capital Outlay $000	Water $000	All Other $000
Adams	1,478	140	290	239	79	104	486	133
Arapahoe	6,600	476	621	1,024	320	246	3,337	483
Boulder	2,920	240	494	587	158	162	808	438
Clear Creek	72	4	12	17	2	0	29	7
Douglas	51	5	12	4	4	10	14	3
Eagle	58	0	0	0	0	0	0	0
El Paso	4,625	207	836	1,277	197	765	86	1,210
Gunnison	211	15	29	33	45	21	0	55
Jefferson	2,739	190	320	188	69	187	1,524	242
Larimer	2,581	201	338	327	162	0	1,286	205
Pitkin	104	15	35	17	1	28	0	9
Weld	2,285	154	155	335	192	246	456	472
TOTAL,1960 $	23,724	1,674	3,142	4,048	1,229	1,769	8,026	3,257
TOTAL,1970 $	31,078	2,158	4,116	5,303	1,609	2,318	10,514	4,266
PER CAPITA,1960 $	$32.70	$2.30	$4.30	$5.60	$1.70	$2.40	$11.10	$4.50
PER CAPITA,1970 $	$42.90	$3.00	$5.70	$7.30	$2.20	$3.20	$14.50	$5.90

Appendix Table 24

Expenditures by Municipalities
Within Declining Counties: 1960
In Thousands of Dollars

County	TOTAL $000	General Admin. $000	Streets & Highways $000	Public Safety $000	Health & Hospitals $000	Capital Outlay $000	Water $000	All Other $000
Baca	117	6	28	24	0	0	21	5
Bent	151	7	56	20	10	1	31	25
Costilla	0	0	0	0	0	0	0	0
Crowley	95	8	16	7	6	0	27	5
Dolores	83	0	0	0	0	0	0	0
Huerfano	184	8	15	50	0	1	81	11
Las Animas	569	33	88	149	50	0	198	32
Saguache	36	4	14	14	0	1	0	4
San Miguel	30	0	0	0	0	0	0	0
Sedgwick	137	2	34	15	3	0	18	19
Washington	186	3	19	12	3	48	84	17
TOTAL,1960 $	1,588	71	270	291	72	51	460	118
TOTAL,1970 $	2,080	93	354	381	94	67	603	155
PER CAPITA,1960 $	$22.60	$1.00	$3.90	$4.10	$1.00	$0.70	$6.60	$1.70
PER CAPITA,1970 $	$29.60	$1.30	$5.00	$5.40	$1.30	$1.00	$8.60	$2.20

NOTE: Expenditures by function may not sum to "Total Expenditures" because some very small municipalities do not provide a functional break-down in their audit reports; only a total.

Appendix Table 27

Expenditures by School Districts within Declining Counties: 1960 - 1970

In Thousands of Dollars

County	1970	1960 in 1970 $	1960 in 1960 $
	$000	$000	$000
Baca	1,494	1,299	992
Bent	1,209	2,083	1,590
Costilla	672	602	460
Crowley	582	540	413
Dolores	375	462	353
Huerfano	800	663	506
Las Animas	2,224	2,403	1,834
Saguache	938	672	513
San Miguel	504	499	381
Sedgwick	849	632	483
Washington	1,617	1,490	1,137
TOTAL	11,264	11,345	8,662
PER CAPITA	$197.40	$161.50	$123.30

Appendix Table 28

Summary of Expenditures by Special Districts: 1970
In Thousands of Dollars

	TOTAL $000	FIRE $000	WATER AND SANITATION $000	HOSPITAL, RECREATION AND OTHER $000	HOSPITAL ONLY $000
Growth Counties	37,195	3,275	24,410	9,510	3,738
Stable Counties	5,758	262	2,922	2,574	1,906
Declining Counties	974	60	93	821	807

Summary of Expenditures by Special Districts: 1963
In Thousands of Dollars

	1963 in 1970 $ $000	TOTAL Actual 1963 $000	FIRE $000	WATER AND SANITATION $000	HOSPITAL, RECREATION AND OTHER $000	HOSPITAL ONLY $000
Growth Counties	11,271	8,604	1,037	6,475	1,092	0
Stable Counties	638	487	206	92	189	137
Declining Counties	251	191	36	47	108	103

APPENDIX TABLES

Appendix Table 25

Expenditures by School Districts within Growth Counties: 1960 - 1970

In Thousands of Dollars

County	1970	1960 in 1970 $	1960 in 1960 $
	$000	$000	$000
Adams	37,841	14,741	11,253
Arapahoe	33,874	18,726	14,295
Boulder	31,745	10,253	7,827
Clear Creek	1,154	352	269
Douglas	2,171	820	625
Eagle	1,429	668	510
El Paso	38,975	17,916	13,676
Gunnison	1,286	654	499
Jefferson	49,124	21,243	16,216
Larimer	15,922	5,700	4,351
Pitkin	1,307	408	311
Weld	16,111	8,862	6,765
TOTAL	230,939	100,343	76,598
PER CAPITA	$198.60	$138.40	$105.60

Appendix Table 26

Expenditures by School Districts within Stable Counties: 1960 - 1970

In Thousands of Dollars

County	1970	1960 in 1970 $	1960 in 1960 $
	$000	$000	$000
Archuleta	974	376	287
Delta	2,062	2,736	2,089
Jackson	397	295	225
La Plata	3,462	2,467	1,883
Montrose	3,695	2,238	1,708
Otero	3,831	3,329	2,541
Ouray	182	241	184
Prowers	2,575	1,660	1,267
Pueblo	18,145	17,558	13,403
San Juan	219	155	118
Yuma	2,057	1,371	1,047
TOTAL	37,599	32,426	24,752
PER CAPITA	$168.40	$144.10	$110.00

Appendix Table 29

Expenditures by Special Districts
Within Growth Counties: 1970

Number of Districts	Counties	($) TOTAL	($) Fire	($) Water and Sanitation	($) Hospital, Recreation and Other
35	Adams	5,272,969	520,605	2,925,562	1,826,802
69	Arapahoe	4,014,338	432,958	2,449,947	1,131,433
35	Boulder	1,295,178	102,278	1,134,827	58,073
3	Clear Creek	50,115	10,396	39,719	-0-
11	Douglas	78,391	17,678	59,165	1,548
13	Eagle	1,296,536	43,251	1,120,715	132,570
36	El Paso	4,293,963	260,543	3,210,928	802,492
2	Gunnison	60,334	-0-	60,334	-0-
93	Jefferson	10,897,481	1,542,930	7,785,632	1,568,919
33	Larimer	4,489,606	95,838	1,344,976	3,048,792
8	Pitkin	3,732,779	11,401	2,946,767	774,611
36	Weld	1,713,216	217,286	1,331,310	164,620
372	TOTAL	37,194,906	3,275,164	24,409,882	9,509,860
	PER CAPITA	$32.00	$2.80	$21.00	$8.20

Appendix Table 30

Expenditures by Special Districts
Within Stable Counties: 1970

Number of Districts	Counties	($) TOTAL	($) Fire	Water and Sanitation	($) Hospital, Recreation and Other
1	Archuleta	27,979	-0-	27,979	-0-
13	Delta	1,047,021	21,888	634,803	390,330
0	Jackson	-0-	-0-	-0-	-0-
8	La Plata	1,152,259	7,623	202,166	942,470
11	Montrose	1,374,029	39,814	1,256,017	78,198
4	Otero	37,344	36,770	574	-0-
3	Ouray	270,872	14,145	256,727	-0-
5	Prowers	39,966	-0-	31,593	8,373
13	Pueblo	1,145,583	131,296	509,877	504,410
0	San Juan	-0-	-0-	-0-	-0-
8	Yuma	663,348	10,103	2,638	650,607
66	TOTAL	5,758,401	261,639	2,922,374	2,574,388
	PER CAPITA	$25.80	$1.20	$13.10	$11.50

Appendix Table 31

Expenditures by Special Districts
Within Declining Counties: 1970

Number of Districts	Counties	($) TOTAL	($) Fire	($) Water and Sanitation	($) Hospital, Recreation and Other
4	Baca	758,044	-0-	-0-	758,044
5	Bent	21,851	14,024	-0-	7,827
2	Costilla	27,838	-0-	27,838	-0-
3	Crowley	14,846	114	12,479	2,253
3	Dolores	22,399	3,478	18,921	-0-
2	Huerfano	55,313	2,248	-0-	53,065
1	Las Animas	7,277	-0-	7,277	-0-
3	Saguache	23,722	13,572	10,150	-0-
3	San Miguel	9,940	6,554	3,386	-0-
6	Sedgwick	5,639	5,639	-0-	-0-
9	Washington	27,516	14,645	12,871	-0-
41	TOTAL	974,385	60,274	92,922	821,189
	PER CAPITA	$17.10	$1.10	$1.60	$14.40

Appendix Table 32

Expenditures by Special Districts
Within Growth Counties: 1963

Number of Districts	Counties	($) TOTAL	($) Fire	($) Water and Sanitation	($) Hospital, Recreation and Other
21	Adams	1,628,891	96,586	1,263,446	268,859
49	Arapahoe	2,125,612	121,240	1,695,355	309,017
16	Boulder	161,988	51,586	85,002	25,400
1	Clear Creek	3,584	3,584	-0-	-0-
1	Douglas	430	430	-0-	-0-
2	Eagle	29,496	-0-	29,293	203
22	El Paso	559,311	126,843	432,468	-0-
1	Gunnison	3,300	-0-	3,300	-0-
68	Jefferson	3,559,559	450,296	2,659,244	450,019
13	Larimer	156,112	41,214	76,543	38,355
3	Pitkin	59,447	15,512	43,935	-0-
27	Weld	316,177	129,845	186,332	-0-
224	TOTAL,1963 $	8,603,907	1,037,136	6,474,918	1,091,853
	TOTAL,1970 $	11,271,118	1,358,648	8,482,143	1,430,327
	PER CAPITA,1963 $	$11.90	$1.40	$8.90	$1.50
	PER CAPITA,1970 $	$15.50	$1.80	$11.70	$2.00

APPENDIX TABLES

Appendix Table 33

Expenditures by Special Districts
Within Stable Counties: 1963

Number of Districts	Counties	($) TOTAL	($) Fire	($) Water and Sanitation	($) Hospital, Recreation and Other
1	Archuleta	10,371	-0-	10,371	-0-
6	Delta	36,934	33,360	3,574	-0-
0	Jackson	-0-	-0-	-0-	-0-
3	La Plata	149,830	4,032	-0-	145,798
8	Montrose	72,039	26,183	39,205	6,651
3	Otero	23,203	23,203	-0-	-0-
2	Ouray	15,847	15,312	535	-0-
3	Prowers	15,460	-0-	5,267	10,193
7	Pueblo	108,002	74,756	33,246	-0-
0	San Juan	-0-	-0-	-0-	-0-
4	Yuma	55,421	29,032	-0-	26,389
37	TOTAL,1963 $	487,107	205,878	92,198	189,031
	TOTAL,1970 $	638,110	269,700	120,779	247,631
	PER CAPITA,1963 $	$2.20	$ .90	$ .40	$ .85
	PER CAPITA,1970 $	$2.80	$1.20	$ .50	$1.10

Appendix Table 34

Expenditures by Special Districts
Within Declining Counties: 1963

Number of Districts	Counties	($) TOTAL	($) Fire	($) Water and Sanitation	($) Hospitals, Recreation and Other
1	Baca	83,869	-0-	-0-	83,869
3	Bent	17,417	11,728	-0-	5,689
0	Costilla	-0-	-0-	-0-	-0-
2	Crowley	1,641	70	1,571	-0-
3	Dolores	26,781	4,652	22,129	-0-
2	Huerfano	20,352	1,632	-0-	18,720
1	Las Animas	2,766	-0-	2,766	-0-
2	Saguache	14,819	4,874	9,945	-0-
2	San Miguel	9,903	2,200	7,703	-0-
6	Sedgwick	5,778	5,778	-0-	-0-
5	Washington	7,927	5,313	2,614	-0-
27	TOTAL,1963 $	191,253	36,247	46,728	108,278
	TOTAL,1970 $	250,541	47,484	61,214	141,844
	PER CAPITA,1963 $	$2.70	$ .50	$ .70	$1.50
	PER CAPITA,1970 $	$3.60	$ .70	$ .90	$2.00

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