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Report to the Colorado General Assembly:

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COMMITTEE ON HIGHWAY FINANCE



COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 192

December 1972

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* * * * *

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

During the sessions, the emphasis is on supplying legislators, on individual request, with personal memoranda, providing them with information needed to handle their own legislative problems. Reports and memoranda both give pertinent data in the form of facts, figures, arguments, and alternatives.

COMMITTEE ON
HIGHWAY FINANCE

Legislative Council
Report to the
Colorado General Assembly

Research Publication No. 192
December, 1972

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December 11, 1972

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Research Associate

To Members of the First Regular Session of the
Forty-ninth General Assembly:

In accordance with the provisions of Senate
Joint Resolution No. 7, 1972 Session, the Legisla-
tive Council herewith submits the accompanying re-
port and recommendations of its interim Committee
on Highway Financing.

The report of the Committee on Highway Fi-
nancing appointed to carry out this study was ac-
cepted by the Legislative Council for transmittal
to the Governor and the First Regular Session of
the Forty-ninth Colorado General Assembly.

Respectfully submitted,

/s/ Representative C. P. (Doc) Lamb
Chairman

CPL/pm

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December 11, 1972

Representative C. P. (Doc) Lamb
Chairman
Colorado Legislative Council
Room 46, State Capitol
Denver, Colorado 80203

Dear Mr. Chairman:

Pursuant to the provisions of Senate Joint Resolution No. 7, 1972 Session, the Committee on Highway Financing submits the following report for consideration by the Legislative Council. The Committee's findings and recommendations are based upon information provided by the Colorado Department of Highways, the Colorado Department of Revenue, Wilbur Smith and Associates, and other persons and organizations.

Four bills are recommended by the Committee. The first would increase the motor vehicle operator's license fee from the current \$2.25 to \$5.25. The second would increase the motor vehicle operator's license reinstatement fee from the current \$10 to \$13. The other two bills would simply extend for one additional year, current legislation which is due to expire at the end of the 1973 calendar year; this legislation, popularly known as the "Burch Bills", concerns automobile registration fee and county road and bridge revenue apportionment.

Respectfully submitted,

/s/ Representative Sanders Arnold
Chairman
Committee on Highway Finance

SA/pm

FOREWORD

Pursuant to S.J.R. No. 7, 1972 Session, a committee was appointed by the Legislative Council to conduct a study of Colorado highway, road, and street needs, classifications, and finance. The following members of the General Assembly were appointed to serve as members of the Committee on Highway Financing:

Rep. Sanders Arnold,
Chairman
Sen. George Jackson,
Vice Chairman
Sen. William Garnsey
Sen. Kenneth Kinnie
Sen. Donald MacManus
Sen. Dan Noble
Sen. Norman Ohlson
Sen. Christian Wunsch

Rep. Tilman Bishop
Rep. Charles DeMoulin
Rep. Robert Kirscht
Rep. Hiram McNeil
Rep. Austin Moore
Rep. Clarence Quinlan
Rep. Carl Showalter
Rep. Frank Southworth
Rep. Michael Strang

The Committee devoted its study to the subject of highway financing, generally, but centered its work around a highway needs study conducted by Wilbur Smith and Associates, a consulting firm retained by the Colorado State Department of Highways in response to a recommendation of the 1970 Interim Committee on Highway Revenue. Because the consultant's report was not completed until August, 1972, much of the review was based upon preliminary reports provided by the consultants; and, after its completion, the consultant's final report, entitled the Highway Classification, Needs, and Fiscal Study, Colorado, 1970-1990.

The Committee received assistance from representatives of Wilbur Smith and Associates and its advisory committee, the Colorado Department of Highways, the Colorado Department of Revenue, the Colorado Municipal League, the Colorado State Association of County Commissioners, and other agencies and organizations.

The Committee expresses its appreciation to those organizations and their representatives and all of those who contributed to the Committee's study. Vince Hogan, Legislative Drafting Office, provided bill drafting and legal assistance to the Committee. Preparation of the Committee's final report and other staff services were provided by Wallace Pulliam and Brent Slatten, Legislative Council staff.

December, 1972

Lyle C. Kyle
Director

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COMMITTEE FINDINGS AND RECOMMENDATIONS

Background

During its study, the 1970 interim Committee on Highway Revenue found that while legislative and departmental studies have examined and reported upon various segments of the present highway system, a comprehensive, independent, well financed study had not been conducted for nearly two decades. In view of Colorado's expanding economy, growing population, the shift in population concentration, the advent of new transportation forms, growing environmental concerns, and the importance of focusing on future transportation needs for the state, counties and municipalities, the Committee believed that a major study was imperative.

In recognition of these study needs, the 1970 Committee received assurances from Mr. Charles E. Shuck, Chief Engineer, Colorado State Department of Highways, that such a study would be conducted. In a letter to the Committee he stated the following:

With reference to the question of financing the comprehensive highway study in your letter of October 21, please advise the Committee that the Highway Department will finance this study using State and Federal Funds. There will be no need for general fund financing. It is anticipated that we will select an outstanding firm to do this study and we anticipate that the study should get underway shortly after January 1, 1971.^{2/}

The Committee endorsed the "entire concept" of such a study and suggested that the study, among other things, examine: (a) the distribution of the Highway Users Tax Fund to the state, county and municipal systems and the "off-the-top" deductions to determine if the 65-26-9 formula is as relevant today as it was when formulated in 1953 and if it should

^{1/} Colorado Legislative Council, Committee on Highway Revenue, Report to the Colorado General Assembly, January, 1971, Colorado Legislative Council Report No. 165, p. 53.

^{2/} Ibid., pp. 53-54.

have flexibility built into its distribution; (b) Colorado's highway and road construction standards to develop information on the need to establish construction standards greater than those currently used; (c) the state's transportation needs for the next twenty years including road and highway requirements and other forms of transportation; (d) the Department of Highways' Annual Report to help develop a format from which basic decisions can be made relative to the proper use of highway funds; (e) the equity of the methodology used to determine county and municipal shares of highway user taxes, including consideration of using such factors as types of road surfaces and number of lanes in addition to terrain and vehicle registrations; (f) the relationship of vehicle registrations to traffic volume; and (g) the state's existing regulations applicable to roads and streets, to determine if more comprehensive definitions are needed.

The Wilbur Smith Road Needs Study

Wilbur Smith and Associates, a consulting firm which has apparently conducted numerous highway needs studies in other states, was commissioned to conduct the study. In developing their conclusions and recommendations the consultants were assisted by highway department personnel and an advisory committee appointed at the request of the Highway Department. Their final report, entitled The Highway Classification, Needs, and Fiscal Study, Colorado, 1970-1990, was completed in August of 1972. It is a document of about 300 pages with several detailed appendices, containing numerous charts, tables, illustrations and analyses, whose stated purpose is...

3/ Ibid., pp. 53, 54, 55 and 56.

4/ Members of the Advisory Committee were: A. E. Bassette, Mayor, Littleton; John V. Christensen, County Commissioner, Littleton; Charles J. Delouin, State Representative, Denver; Denzel Goodwin, County Commissioner, Huerfano; Wallace P. Hinman, State Representative, Yampa; Elmer Johnson, Finance Director, Denver; Kenneth I. Kinnic, State Senator, Julesburg; Dan D. Noble, State Senator, Huerfano; Norman W. Olson, State Senator, Colorado Springs; Charles A. Ruland, County Commissioner, Greeley; Carl E. Shewalter, State Representative, Greeley; and Ed Tober, Mayor, Salida.

...to determine existing and long-range needs to 1960 for all highways, roads, and streets; to analyze the economic, administrative, and legal factors associated with the state's highway program; and to estimate available revenues for financing the construction, maintenance, and operational needs of the various highway jurisdictions.

A brief summary, developed by the Legislative Council staff, of the major findings and recommendations contained in the study is included in Appendix A.

by Wilson Smith and Associates, HIGHWAY DEVELOPMENT, Needs, and Fiscal Study, Colorado, 1961-1962, August 1962, p. 11

COMMITTEE FINDINGS

Since the Wilbur Smith study was not completed until the mid-summer of 1972, the Committee on Highway Finance centered its own study on initial reports of the consultants. In particular, the Committee focused on the subjects of (1) road needs and federal road standards, (2) the Highway Users Tax Fund distribution formula, (3) deductions from the Highway Users Tax Fund (HUTF), and (4) the tonnage tax.

Road Needs and Federal Road Standards

The Committee generally accepted the consultant's methodology for making 20-year projections of population, automobile ownership, travel, and travel patterns -- factors which influence road needs. However, the Committee questioned the use of federal standards in making the road needs estimate, because it appeared to the Committee that errors of these standards caused this estimate to be inflated.

The Federal Standards. The consultants (see Chapter 6 of their Report) stated that a major portion of the study was conducted by the Colorado Department of Transportation in compliance with requirements of the U.S. Department of Transportation for the National Highway Planning, Construction, and Needs Study.⁹ These requirements are contained in the Department of Transportation's National Highway Functional Classification and Road Needs Study. The requirements include such items as minimum tolerability standards for various types of roads. The requirements were used by consultants to set quality goals for Colorado roads, and, of course, heavily influence the consultant's road needs estimates. (See Appendix B of the Consultant's Report for more specific examples of the road standards.)

The Committee considered the effect of using these standards and concluded that the standards, when used to make road needs projections, inflate road needs estimates unreasonably.

Thus, application of the federal standards causes a considerable portion of Colorado's existing roads to be considered "intolerable". A table on page 100 of the Report

⁹ 1972, p. 91.

indicates that, exclusive of the Interstates, 71.4 percent of Colorado's road needs are in backing, i.e., apparently, do not meet the minimum standards. Thus, to a very large extent, the consultant's estimate reflects the cost of improving presently existing roads to the minimum federal standards.

Again, the Committee believed that the use of these federal road standards inflates both construction cost estimates and road wear projections. For example, the study projects annual costs of local rural roads in Colorado to average about \$1,900 per mile. This can be compared with other studies (generally compiled prior to adoption of these federal standards) which showed average rural road costs per mile of \$450 in Wyoming, \$400 in Arizona and \$1,400 in Illinois. While the Illinois costs approach Colorado's estimate cited in the Milbur Smith study, their roads carry average annual loads of 24,000 vehicles per mile while Colorado's rural roads carry an average of 6,600 vehicles per mile. Apparently, the use of the inflated federal road construction standards is the major difference between the costs per mile for Colorado's rural roads and the costs in these other states (see p. 101).

The effect of using the federal standards was further questioned when it was found that none of Colorado's 12,894 miles of rural graded roads conform to the federal standards, that these roads are not regarded as having salvage value, and that it is assumed that all of these roads will conform to the federal standards by the end of the program period. (p. 101).

The use of the federal standards results in the study's conclusion that the major portion of the state's total road needs are for improvement of its rural road system -- a cost of \$174 million, or over (fifty percent) of the consultant's estimate of the twenty-year average total state expenditure of \$340 million. The Committee agreed that a significant portion of the state's needs may, indeed, be for improved rural roads; but the Committee did not agree with the conclusion which shows that such a large percentage of all of Colorado's roads (and the county road system in particular) are as inadequate as the application of the federal standards indicate.

The Committee concluded that revision of the consultant's "needs analysis" is essential, and that more representative standards must be applied. The Committee agreed essentially in agreement with Mr. Charles Shumate, Chief Engineer, Colorado Department of Highways, who testified (at the Committee's September 7, 1972 meeting) that the federal

standards are an ideal which will, possibly, never be realized.

Highway Users Tax Fund Distribution Formula

The Highway Users Tax Fund (HUTF) was created by the General Assembly in 1933 and consists of the proceeds of gas and special fuel taxes, vehicle registration and license fees, vehicle operator license fees, and gross tonnage and sanger mile taxes imposed on specific commercial vehicles. The purpose of the fund is to finance the planning, development, construction and maintenance of the state's highway system. The Committee devoted a considerable amount of time to basic questions regarding distribution of revenues from the Highway Users Tax Fund, particularly the existing formula which allocates highway user tax revenues to the state, counties, and cities.

The present formula distributes 65 percent of HUTF revenues, after deductions, to the state, 25 percent to the counties, and 9 percent to the cities. It is estimated that on the basis of the present formula the distribution to the state, counties, and cities would be made according to a 65-25-10 percentage formula.

The HUTF Equity Analysis. To determine the equitable distribution of HUTF revenues, the consultants divided beneficiaries of improved roads and streets into two basic categories -- termed "user" and "non-user". Most people are both, but the distinction was made because it was recognized that people derive benefit from roads both directly and indirectly. They derive direct benefits from their own travel and indirect benefits from the travel of others, e.g., a person in his capacity as a non-user benefits from roads and streets because food, clothing, and other commodities can be transported cheaply and he can buy them cheaply. Also the value of a person's property may be increased indirectly because of its accessibility.

Utilizing these classifications, the consultants assigned most of the costs of low traffic volume roads to non-users, because it was determined that high traffic volume roads primarily provide direct benefits to users and low traffic volume roads primarily provide indirect benefits to non-users.

The Committee did not appear to object to an analysis using these classifications; some did, however, question the non-user benefit of the analysis, particularly whether some non-user benefit more than others from improved roads. Furthermore, opinions were expressed which indicated that some non-user beneficiaries may pay substantially less than their share of road improvement costs. It was suggested by members of the Committee that city residents and businesses receive benefits from rural county roads indirectly and may not pay enough for such benefits, e.g., agricultural products and other raw materials for industry come from rural areas and are transported over little-travelled local county roads; likewise, finished products are ultimately transported back to such rural areas over the same roads. Thus, it was argued that urban non-users, as well as rural (county) non-users benefit from such roads and should pay in proportion to the benefit received.

The Committee also found that many of Colorado's rural counties do not have an adequate tax base to provide sufficient non-user benefits to improve their roads. In many cases, a large percentage of a county is federal forest land, and non-taxable. Such counties often have major responsibility for maintaining such roads. It was suggested that the federal government's responsibilities with regard to such roads are inadequately discharged in the study, even though the problem was alluded to after the Committee pointed out its significance.

The Consultant's Revised Formula. Because of extensive criticism of their HUIF distribution formula analysis and findings, the consultants, before publication of their final report in August, revised their distribution formula recommendations. The revised formula, it was stated, considered the relative amount of county needs and would distribute 65 percent of HUIF revenues to the state, 19 percent to counties, and 17 percent to cities.

Other findings. Because the Committee could not agree to accept or recommend the consultant's distribution formula, even after revision, other proposals were submitted to the Committee for consideration.

Representatives of both counties and cities testified as to the need for additional revenues for roads, but did not agree that the HUIF distribution formula should be changed according to the consultant's recommendation. Therefore, at the Committee's final meeting, representatives of the Colorado Municipal League and the Colorado State Association of County Commissioners presented a so-called "coalition proposal" for modification of the formula used to distribute

revenues from the Highway Users Tax Fund to the state, to cities and to counties.

In brief, the coalition proposal suggests that the General Assembly retain the so-called Burch bills of 1970 and make them permanent; increase the tax on gasoline one cent; and revise the HUF formula to allow 57 percent to be allocated to the state, 29 percent to counties, and 14 percent to municipalities. According to their estimates, over the twenty-year period projected in the Wilbur Smith Study, this proposal would retain state revenues near the amount projected under the current formula and provide significantly more assistance to municipalities and counties.

An alternate proposal -- that of the Municipal League -- would retain the Burch bills; add one cent to the gasoline tax; and alter the distribution formula on a 60-25-15 split. The state would receive slightly more revenue (over the twenty-year period) than under the existing formula and, again, cities and counties would receive substantially more moneys.

Comparisons of other alternatives were also presented, e.g. projections of: the current formula; the Wilbur Smith formula; and the Wilbur Smith formula with a one-half cent gasoline tax increase. (The entire analysis presented by the Coalition is shown in Table I.)

Committee Conclusion. The Committee concluded that it did not have enough time remaining in the interim to thoroughly study this proposal (or any of the alternatives) and make recommendations thereon. Therefore, except for the retention of the Burch bills, the Committee makes no recommendation on the redistribution of HUF revenues. Of course, the proposals made by the Wilbur Smith Study, the Coalition proposal, and any alternative proposal which might be forthcoming regarding the redistribution of Highway Users Tax revenues, are to be examined directly by the General Assembly.

Deductions from the Highway Users Tax Fund

In their report, the consultants note the importance of the Highway Users Tax Fund in financing Colorado's road system and examine the Fund's efficiency with regard to this purpose. As a means of measuring efficiency, the major cost deductions from the fund were compared per registered motor vehicle. Revenue per registered vehicle was found to have increased by 29.3 percent between 1960 and 1970, from \$55.62 per vehicle to \$72.62 per vehicle. During the same time, deductions from the fund, prior to apportionment to the state, counties, and cities, increased by 74.9 percent from \$6.73 per vehicle in 1960 to \$11.77 per vehicle in 1970. Apportionment to the state, counties and cities per vehicle, on the other hand, increased by a lesser amount - 22.9 percent.

Thus, the study concluded that the cost of administering the Highway Users Tax Fund has been increasing at a rate far in excess of the growth rate for the fund's revenues, with the result that a lesser share of revenues is apportioned to the state, counties and cities for direct street and highway purposes.

In making their analyses, the consultants found that the two cost deductions which increased by the greatest percentage were the costs of administration and the costs of license plates. It was also found that, based upon the consultant's own analysis of other states' administration costs, the costs of administering and collecting the Colorado Highway Users Tax Fund were relatively high.

The consultants and the Committee were in agreement that this situation should be corrected. To this end Mr. John Hecker, Executive Director, Department of Revenue, was invited to the Committee's November 13 meeting to present a summary of the administrative activities which are financed by the HUTF for the purpose of determining which activities should be financed through some other source than the fund. Mr. Hecker's written discussion and recommendations are attached to this report as Appendix B.

B/ Ibid., p. B-1.

Consultant's Report and Mr. Heckers' Comments. After considering the question of deductions, the Committee found two areas where significant improvements could be made. The Department of Revenue indicated that it costs about \$1.63 to collect and administer the license, control and enforcement of the driver licensing program, while only \$1.25 is charged for a Colorado operator's license. It was recommended that license fees should reasonably be expected to cover the costs of the program in order to reduce RTR deductions. It was also agreed that perhaps violators should be assessed a greater fee for issuance of a suspended license to help bring expenses and revenues into closer balance and reduce fund deductions.

The Ton-Mile Tax

Another of the consultant's recommendations considered, but not adopted by the Committee, was that the ton-mile truck tax be abolished and replaced by fees based upon registered gross weight of each truck. According to the consultant:

It is believed that annual fees based on registered gross weight, rather than empty weight and ton miles, constitute a more equitable and more easily administered method of truck taxation.

This finding was challenged on the basis that it did not give enough weight to the question of equity. Several people and representatives of the Department of Revenue pointed out, for example, that the consultants appear to base this suggested change primarily on the following finding:

Only seven states, including Colorado, presently have some form of mileage tax. In the early 1970's, nine states imposed this type of tax, but three subsequently repealed it. The cost of administering the tax in Colorado exceeds 6 percent, compared to less than 1 percent for gasoline fuel tax collection.

In other words, comments against this proposal suggested that such findings might be sufficient to justify the ton-mile tax's replacement by fuel and other taxes, if they were combined with an analysis of the tax revealing that it was also less equitable than the replacement taxes. Mr. John Heckers, Executive Director, Department of Revenue, pointed out that the ton-mile tax is regarded by many as one of the most equitable of taxes. He noted that:

Chapter 13 of the Wilbur Smith report, which pertains to ton mile taxes and registration fees, does not raise any new issues not previously considered by the Colorado legislature. After an exhaustive study of the Gross Ton Mile Tax by the Department in 1966, with an additional follow-up in August, 1970, the Committee on Highway Revenue in its report to the Colorado General Assembly, as shown in Research Publication Number 165, dated January, 1971, of the Colorado Legislative Council, stated: "The Committee recommendation regarding the ton mile tax is an endorsement of the conclusions reached by the Department of Revenue (cited above), and the Gossard Committee's conclusions which read as follows: 'The ton-mile method of applying a highway users tax to trucks in the business of hauling cargo or freight is logical and sound. The rate structures these same trucks use to charge for their services are essentially based on weight of the commodity hauled and the distance hauled. The tax is applied in the same manner.'" 9/

Committee Conclusion. The Committee in reviewing the above-outlined recommendation agrees with the above-mentioned findings made by the earlier ton-mile study committees.

9/ Letter from John Heckers to Representative Arnold, September 7, 1972.

COMMITTEE RECOMMENDATIONS

Recommendation Number 1 - Increase Operators License Fees to \$5.25

In recommending a change in the fees charged for motor vehicle operator licenses the Committee weighed two factors: the contention that such a function should pay for itself, and the knowledge that large increases over the present fees are unpopular. With those factors in mind, the Committee recommends that the General Assembly consider amending Bill A of this report.

Bill A provides for an increase in the fees for operator and provisional driver licenses from the current \$2.25 to \$5.25; the same amount as that presently charged for chauffeurs licenses. The Committee submits that such an increase is justifiable in light of the cost of administering the program and in view of the comparative rates of other states. That is, data presented to the Committee by the Department of Revenue indicated that it costs the Department roughly \$7.63 to collect and administer the license, control, and enforcement of the driver licensing program.

Driver license fees, fees for reinstatement of revoked licenses, and other driver related revenues produced (in fiscal 1971-1972) approximately \$4.17 per license. The deficit of \$3.45 is made up from the Highway and Tax Fund revenues. In dollar figures, the deficit amounted to an off-the-top deduction from the Highway Fund of \$4,200,000 in fiscal 1971-72. (See also Appendix B - Table 2, page B-7).

The Committee was also aware that the amount of the deficit is reduced in the fiscal year cited by some federal moneys for computerization. These federal funds cannot be expected to continue on an annual basis. If all federal funds were excluded, the deficit might be as high as \$4.10.

Since about 1967, legislative changes have been made in the statutory point system, implied consent, financial responsibility, motorcycle operators licenses, and other related areas. Furthermore, state assumption of courts administration and establishment of a public defender system has greatly increased the number of requests (from the courts) for driver licensing records and data on enforcement. In addition, in all but eight small counties, county clerks have relinquished the function of licensing drivers to the Department of Revenue because the cost of administering driver licensing procedures exceeds revenues.

With the above discussed points in mind, the Committee concluded that an increase in license fees (though the amount recommended probably will not completely cover all administrative and enforcement costs) was clearly justified. Table 2 contains a tabulation of the basic drivers license fees charged in the fifty states.

Recommendation Number 2 --
Increase Fee for Reinstatement
Driver License

As previously noted, the above recommended increase in driver license fees is not expected to completely offset the total deficit existing in the driver licensing administration and enforcement program. To provide additional revenues to help overcome the deficit, the Committee recommends Bill 2 for consideration by the General Assembly. Bill 2 increases the amount charged to individuals for reinstatement of driver licenses which have been revoked for traffic violations.

Because a significant portion of the state's administrative expenditures are for accident records, driver license inquiries, driver improvement programs, etc., the Committee believes that drivers who violate state laws to the point that they have their licenses revoked should help bear the cost of the records and enforcement activities. Bill 2 simply increases the fee charged for reinstatement of a driver license from \$10 to \$13.

Recommendation Number 3 --
Extend the Burch Bills of 1970
For One Year

In 1970 the General Assembly enacted three bills concerning the distribution and collection of Highway User revenues. These bills were: H.B. 1037, amending 120-1-2 and 120-1-3, C.R.S. 1963, concerning County Road and Bridge Funds; H.B. 1038, repealing and reenacting 13-2-30, C.R.S. 1963, concerning the apportionment of vehicle registration fees to counties, cities and towns; and H.B. 1040, amending 13-2-15 (a) and (d), 13-2-15 (2), and repealing 13-2-15 (1) (c), concerning the disposition of fines for motor vehicle violations.

H.B. 1037, 1970 Session, H.B. 1037, 1970 Session, provided that for the calendar years 1971, 1972, and 1973 only, each municipality in a county is entitled to receive

TABLE 2

STANDARD AUTOMOBILE
LICENSE FEES BY STATE, 1972^{1/}

<u>State</u>	<u>Original License Fee</u>	<u>Renewal Fee</u>	<u>Length of Issuance</u>	<u>Examina- tion Fee</u> ^{2/}
Alabama	\$ 4.25		2	
Alaska	5.00		3	
Arizona	2.50		3	
Arkansas	6.00		2	
California ^{3/}	3.00		4	
Colorado	2.25		3	
Connecticut ^{4/}	8.00		2	5.00
Delaware ^{5/}	10.00		4	
Dist. of Columbia	12.00		4	
Florida	3.00		2	
Georgia ^{6/}	5.50		5	
Hawaii ^{7/}	4.00		4	
Idaho	6.00		3	
Illinois	8.00		3	
Indiana ^{8/}	2.50		4	
Iowa ^{9/}	10.00		4	
Kansas ^{10/}	4.00		4	
Kentucky	3.00		2	
Louisiana	3.50		2	
Maine	5.00		2	
Maryland	8.00	2.00	2	
Massachusetts ^{11/}	10.00		4	3.00
Michigan	6.00	4.50	3	
Minnesota	6.00		4	
Mississippi ^{12/}	5.00		2	
Missouri ^{13/}	2.00		3	
Montana	4.00		4	
Nebraska ^{14/}	6.00		4	
Nevada ^{15/}	5.00		4	
New Hampshire	10.00	5.00	2	
New Jersey	11.00		3	
New Mexico	3.25		2	
New York	5.00	3.00	3	
North Carolina	3.25		4	
North Dakota	3.50		2	

TABLE 2 Continued

<u>State</u>	<u>Original License Fee</u>	<u>Renewal Fee</u>	<u>Length of Issuance</u>	<u>Examination Fee^{2/}</u>
Ohio ^{16/}	5.00		4	
Oklahoma	6.00		2	
Oregon	3.00		2	
Pennsylvania	4.00		2	
Rhode Island ^{17/}	8.00		2	5.00
South Carolina	2.00		4	
South Dakota	3.00		4	
Tennessee	4.00		2	
Texas	7.00		4	
Utah	5.00		4	
Vermont	6.00		2	
Virginia	9.00		4	
Washington	5.50		2	
West Virginia	5.00		4	
Wisconsin	5.00	4.00	2	
Wyoming	2.50		3	

- ^{1/} SOURCE: Digest of Motor Laws, 1972, American Automobile Association, (39th Edition), Washington, D.C. The term "STANDARD" is used in the title of the table because most states issue several types of licenses for which fees and terms of issuance may differ. For the purposes of this table, a "Standard" license is one which, it is assumed, is most commonly issued; however, in order to help to ensure that the table is not misleading, notable variations are pointed out in the footnotes below.
- ^{2/} Some states charge examination fees, which may be regarded as part of the cost of obtaining a license.
- ^{3/} California. An original license is valid for only 3 yrs.
- ^{4/} Connecticut. Payment of the examination fee is apparently required for an original license only.
- ^{5/} Delaware. A permanent license may be purchased for \$25.00, if applicant qualifies.
- ^{6/} Georgia. A two-year license may be purchased for a fee of \$2.50.

TABLE 2
Footnotes
(Continued)

- 7/ **Hawaii.** Persons 14-24 and 65 or over receive two-year licenses and pay \$2; persons between 25 and 64 receive four licenses for \$4.00.
- 8/ **Indiana.** Two-year licenses are for persons 75 years of age or older; for other persons the term is four years.
- 9/ **Iowa.** A two-year license may be purchased for \$3.00.
- 10/ **Kansas.** A two-year license may be purchased for \$2.00.
- 11/ **Massachusetts.** License is valid for up to four years. An examination (and fee) is required with each license.
- 12/ **Mississippi.** Fee, "\$2.50 per year"; valid for two years.
- 13/ **Missouri.** Beginning 7/1/52, photo driver's license issued; fee \$3.00. It is not clear whether the photo license is now mandatory or optional.
- 14/ **Nebraska.** License expires on holder's birthday every four years, when age is divisible by four. The fee is \$21.50 for each year of the validity of the license.
- 15/ **Nevada.** The license term is two years for persons over 70.
- 16/ **Ohio.** Fee is \$4.00 for a three-year license; \$5.00 for a four-year license.
- 17/ **Rhode Island.** License examination (and fee) required for original license.

from the county road and bridge fund, fifty percent (50%) of the revenues which accrue from assessment of the taxable property within its boundaries. The municipality may agree to accept the equivalent of this amount in the form of materials or in work performed by the county on its roads and bridges, where the amount a municipality would receive is less than \$2,000, the amount must be in such equivalent value. For municipalities which elected to receive cash, payments were to be made quarterly beginning April 15, 1971 and ending no later than April 15, 1974.

H.B. 1038. H.B. 1038 extends the additional \$1.50 annual registration fee on most motor vehicle classes through 1973. It further provides that such fees shall be distributed within the boundaries of the county on the basis of the record of rural and urban registrations to the county, cities, and towns, by residence of the owner. To provide additional revenues to local government, the bill also provides that an additional \$2.50 of the regular annual motor vehicle registration fee shall be placed in an account entitled "apportioned vehicle registration fees" to be distributed monthly to the county, cities, and towns by residence of the owner.

H.B. 1040. H.B. 1040 provides that 50 percent of any penalties, fines, or forfeitures for violations of the intoxicated driver statute (13-B-10, C.R.S.) should be distributed to the Highway Users Tax Fund. Prior to the enactment of this bill, all of this money was placed in the state's General Fund. The remaining 50 percent goes to the city or town in which the violation occurred.

All moneys collected by the Department of Revenue pursuant to 13-B-10 (4) (a), which specifies fines for vehicular manslaughter, shall be credited to the Highway Users Tax Fund. Previously, this money was split so that 50 percent went to the state's General Fund and 50 percent went to the MUP.

Both H.B. 1037 and 1038 -- the municipal share of the county road and bridge fund and the apportionment of vehicle registration fees -- expire at the end of calendar 1973.

Committee Conclusion. The Committee recommends that these two bills be extended for an additional year. Testimony presented to the Committee indicates a general agreement between both the municipalities and counties, that the benefits of these two acts, at least as a form of stopped assistance, outweigh their disadvantages. The county - municipality coalition proposal for redistributing revenues from the MUP also recommends the continuation of these bills.

The Committee was unable to accurately and completely evaluate the total financial impact of these bills to date. The council staff did compile some data from county and municipal reports to the state highway department, and these tables are contained in Appendix C.

The Committee believes that the continuation of both H.B. 1037 and 1038 should be for only one year to provide impetus for a further and more complete analysis of Colorado's projected road needs and the MUTF formula.

Recommendation Number 4 -- Continuation of Study

As indicated throughout the report, the Committee found a number of points in the Highway Classification, Needs and Fiscal Study, Colorado, 1955-60, which require further examination. For example, can the consultant's estimates of rural road needs be revised to include standards more applicable to Colorado conditions?; How would this affect the proposed MUTF formula revisions?; Are there further considerations which should be included in making needs projections, e.g., lane-miles in municipalities?; Should Denver be considered in a cost class by itself?

In addition to the Committee's lack of complete acceptance (or rejection) of the consultant's findings, the Committee hesitated in making any recommendation which might significantly alter the method of financing Colorado's streets and roads at this time. The Committee was particularly concerned that highway financing not be considered completely apart and outside of the state's overall financial planning. For example, the Committee was aware that several other legislative committees -- Balanced Population, State and Local Finance, Highway Finance, Housing, Institutions, Mobile Home Taxation, Public Education, and Welfare -- were simultaneously examining issues relating to how Colorado is to finance and plan for future needs of local and state government.

For example, the Committees on Education and State and Local Finance were considering proposals to allow the state to assume a far greater share of the costs of school finance. State-collected, locally-shared taxes, revenue sharing, etc., are also under study. Any of these, if adopted, could greatly reduce some of the burdens now placed on existing local revenue sources; some of these local sources might then become available for local highways.

With the above thoughts in mind, the Committee believed that any major overhaul of highway financing should be delayed for at least this one interim.

BILL A

A BILL FOR AN ACT

1 **CONCERNING FEES CHARGED FOR THE ISSUANCE OF LICENSES TO OPERATE**
2 **MOTOR VEHICLES.**

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

4 SECTION 1. 13-4-12 (2), Colorado Revised Statutes 1963, as
5 amended by section 25 of chapter 100, Session Laws of Colorado
6 1972, is amended to read:

7 13-4-12. License issued - fees. (2) The fee for the
8 issuance of an operator's and OR provisional operator's license
9 shall be two FIVE dollars and twenty-five cents, to expire on the
10 birthday of the applicant in the third year after issuance
11 thereof or when the applicant reaches age twenty-one, whichever
12 occurs first, and for each provisional chauffeur's or chauffeur's
13 license the fee shall be five dollars and twenty-five cents to
14 expire on the birthday of the applicant in the third year after
15 issuance thereof or when the applicant reaches age twenty-one,
16 whichever occurs first; except that in case of a provisional
17 operator's or operator's license issued by the county clerk's
18 office, each in their respective counties, the county clerk's
19 office shall retain the sum of one dollar and fifty cents, and
20 THREE DOLLARS AND seventy-five cents shall be forwarded to the
21 department of revenue for deposit in the state treasury to the

1 credit of the highway users tax fund. The five dollars and
2 twenty-five cent fee for a provisional chauffeur's or chauffour's
3 license when issued by the county clerk shall be prorated as
4 follows: The county clerk's office in the respective counties
5 shall retain two dollars for the issuance and recording of said
6 license, and for the examination of applicant, and shall forward
7 to the department of revenue the three dollars and twenty-five
8 cents to be deposited in the state treasury to the credit of the
9 highway users tax fund.

10 SECTION 2. 13-4-12 (3), Colorado Revised Statutes 1963
11 (1965 Supp.), is amended to read:

12 13-4-12. License issued - fees. (3) The fee for the
13 issuance of a minor operator's license shall be two FIVE dollars
14 and twenty-five cents, to expire twenty days after the eighteenth
15 birthday of the licensee. In case of issuance of such minor
16 operator's license by the county clerk's office, the fee therefor
17 shall be apportioned in the same manner as for issuance of an
18 operator's license.

19 SECTION 3. Effective date. This act shall take effect July
20 1, 1973.

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

19 safety.

18 the immediate preservation of the public peace, health, and

17 finds, determines, and declares that this act is necessary for

16 SECTION 3. Safety clause. The general assembly hereby

15 1, 1973.

14 SECTION 2. Effective date. This act shall take effect July

13 the restoration of such license or privilege.

12 director prior to the issuance to such person of a new license or

11 shall pay a restoration fee of ten THIRTY dollars to the

10 pursuant to either this article or article 7 of this chapter,

9 vehicle in this state has been suspended, canceled, or revoked,

8 person whose license or other privilege to operate a motor

7 13-4-24. Form of suspension or revocation. (3) Any

6 (1965 Supp.)* is amended to read:

5 SECTION 1. 13-4-24 (3), Colorado Revised Statutes 1963

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

3 REVOCATION THEREOF,

2 OPERATE MOTOR VEHICLES AFTER SUSPENSION, CANCELLATION, OR

1 CONCERNING HIS CHARGED FOR THE RESTORATION OF LICENSES TO

A BILL FOR AN ACT

BILL B

BILL C

A BILL FOR AN ACT

1 CONCERNING COUNTY ROAD AND BRIDGE FUNDS AND THE APPORTIONMENT OF
2 CERTAIN REVENUES ACCRUING TO SUCH FUNDS IN 1974.

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

4 SECTION 1. Sections 120-1-2 (2) and (3), Colorado Revised Statutes
5 1963 (1971 Supp.), are amended to read:

6 120-1-2. County road and bridge fund apportionment to
7 municipalities. (2) For the calendar years 1971, 1972, and

8 1973 AND 1974 only, each municipality located in any county of
9 this state shall be entitled to receive from the county road and

10 bridge fund of the county wherein it is located an amount equal
11 to fifty percent of the revenue accruing to said fund from

12 extension only of the levy authorized to be made under section
13 120-1-3 against the valuation for assessment of all taxable

14 property located within its corporate boundaries; except, that by
15 mutual agreement between such municipality and the board of

16 county commissioners, such municipality may elect to receive the
17 equivalent of such amount in the value of materials furnished, or

18 work performed on roads and streets located within its corporate
19 boundaries, by the county during the calendar year in which such

20 revenue is actually collected; and except, that in all cases
21 where the annual amount of revenue receivable by a municipality

1 from the county road and bridge fund is estimated to be less than
2 two thousand dollars, such estimated amount shall be receivable
3 by such municipality only in the equivalent value of materials
4 furnished, or work performed on roads and streets within its
5 corporate boundaries, by the county during the calendar year in
6 which such revenue is actually collected.

7 (3) In all cases where a municipality has not elected to
8 receive its share of the county road and bridge fund in
9 equivalent value of materials furnished or work performed by the
10 county, under mutual agreement, it shall be the duty of the
11 county treasurer, beginning April 15, 1971 JULY 15, 1973, and on
12 the fifteenth day of each July, October, January, and April
13 thereafter, but not subsequent to January 15, 1974 1975, to pay
14 over to the treasurer of such municipality, out of the county
15 road and bridge fund, the amount to which such municipality shall
16 have become entitled during the preceding three calendar months.

17 SECTION 2. Effective date. This act shall take effect July
18 1, 1971.

19 SECTION 3. Safety clause. The general assembly hereby
20 finds, determines, and declares that this act is necessary for
21 the immediate preservation of the public peace, health, and
22 safety.

BILL D

A BILL FOR AN ACT

1 EXTENDING THE PERIOD DURING WHICH ADDITIONAL FEES ARE IMPOSED ON
2 MOTOR VEHICLE REGISTRATIONS.

3 Be it enacted by the General Assembly of the State of Colorado;

4 SECTION 1. 13-3-30 (6), Colorado Revised Statutes 1963
5 (1971 Supp.), is amended to read:

6 13-3-30. Additional registration fees - apportionment of
7 fees. (6) The provisions of this section shall be effective for
8 the calendar years 1971, 1972, and 1973 AND 1974 only.

9 SECTION 2. Effective date. This act shall take effect July
10 1, 1973.

11 SECTION 3. Safety clause. The general assembly hereby
12 finds, determines, and declares that this act is necessary for
13 the immediate preservation of the public peace, health, and
14 safety.

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APPENDIX A

Staff Summary of the Major Findings of the Highway Classification, Needs, and Fiscal Study

Summary of Colorado Highway Needs Study Findings

Major findings of the consultant study are summarized below:

Population projections. Colorado's population has increased from 1,753,947 in 1960, to 2,207,259 in 1970. This rate of growth -- 26 percent -- made it the seventh fastest growth state in the nation. Significantly, urban population increased from 74 percent in 1960 to 78 percent in 1970. The study projected that the natural increase in Colorado's population growth rate can be expected to decline slightly in the future, primarily due to a trend toward smaller family size. It also indicated that the net in-migration trend is not expected to change significantly in the next 20 years. On the basis of these assumptions, the estimates indicated that the 1990 population will total 3,100,000 -- 40 percent over 1970. By 1990 86 percent of the population will be located in urban areas.

Projections of Motor Vehicle Growth -- 1970-1990. According to the Wilbur Smith and Associates study, in 1960 there were 714,321 automobiles registered in Colorado: by 1970, automobile registrations had grown to 1,099,168 -- an increase of 54 percent over 1960. The study forecasts that by 1990, a total of 1,835,000 automobiles will be registered -- an additional 67 percent increase over 1970. Between 1960 and 1970 truck and bus registrations increased more rapidly than automobile registrations. This increase was indicative of both increasing demands of a growing economy and, apparently, increased dependence upon highways for movement of goods and services. By 1970, truck registrations numbered 343,300, compared with 209,600 in 1960; an increase of 64 percent. Accordingly, the study estimates that truck and bus registrations will be expected to continue to increase at a faster rate than the population, to a total of around 550,000 in 1990 -- an increase of 60 percent.

Overall, Colorado's 1970 vehicle ownership rate -- 1.5 vehicles per person -- was exceeded only by Wyoming, and the number of persons per vehicle will continue to decline to an estimated level of 1.3 by 1990. This estimate is significant since motor vehicle utilization reflects directly on highway

needs and revenues. That is, the study indicated that in 1970 a total of 13.2 billion vehicle miles were driven on Colorado's roads; this required a net fuel consumption of 1,086.2 million gallons.

As suggested above, over the next two decades motor vehicle usage is expected to increase dramatically to 21,783 billion vehicle miles -- an approximate increase of 98 percent. On this use basis, annual motor fuel consumption is expected to total 1,800 billion gallons by 1990.

Road and Highway Classifications. The consultant's study divided the roads and highways of Colorado's urban and rural areas into three basic highway systems based upon the traffic load service -- arterial, collector, and local. According to these classifications

...arterial facilities serve major traffic flows and provide the transport function, local facilities primarily provide access to properties, and collectors are in the midrange serving to collect and distribute traffic between arterials and local roads. Within each of these three main categories are subcategories....

Rural-Urban Mileage by Highway System. According to the consultants, 64 percent of the 1968 rural road network was local road; 12 percent comprised the rural arterial system; and collectors accounted for 15,986 miles or 24 percent of the rural system. By 1990 local roads should increase to 66 percent of the total rural road network; arterials should decline to 10 percent (7,912 miles); and collectors will continue to account for 24 percent (19,042 miles) -- total 1990 mileage should equal 79,120 miles.

Comparatively, the urban arterials comprised a larger portion of the total urban system than do the arterials in the rural systems. That is, in 1968, this system included 23 percent of all mileage within urban areas. The study projects that by 1990, urban arterials will comprise only 22 percent of urban roads. Collectors are proportionately less than their rural counterparts, with eight percent in 1968 and nine percent projected for 1990. In 1968, local streets accounted for 69 percent of the total urban mileage; and the study expects no appreciable change in 1990.

Projected Highway Use by Road System. In 1968, rural arterials accommodated approximately 83 percent of rural travel; collectors carried 12 percent, and local roads carried the remaining five percent. Projecting the expected

proportions to 1990 for rural travel results in estimated volumes of 87 percent, nine percent, and four percent for the respective three systems. In 1968 urban arterials carried 87 percent of all urban traffic; collectors carried four percent and locals carried nine percent. By 1990, the values are expected to be 88 percent, six percent, and six percent, respectively.

Projections of Road and Street Mileage. Using existing terminology, at the end of December, 1968, Colorado had 71,889 miles in its entire road and street system. Exclusive of private and primitive roads, by 1990 the consultants project that an additional 16,340 miles will be added -- an increase of 23 percent. Furthermore, the percentage of mileage within urban-in-fact boundaries will increase from nine percent in 1968 to 11 percent in 1990.

Projections of State, County and Municipal Mileage. In terms of the existing administrative system -- state, county and municipal -- the study offers the following mileage and percentage projections:

State highway mileage will grow by 23 percent, 2,097 miles, between 1968 and 1990. In 1968, 6 percent of the state system was inside urban areas; this will increase to 10 percent by 1990, due to expansion of existing boundaries and the emergence of new urban areas.

The county system of roads is the most extensive. Between 1968 and 1990, the county system will increase 11,526 miles, or 20 percent. While most of the county system is in rural areas, 3 percent of the mileage is inside urban boundaries, but outside incorporated areas.

Municipal mileage will increase by 46 percent between 1968 and 1990, up 2,759 miles. In 1968 and 1990, approximately 23 percent of the mileage on these systems is within incorporated places under 5,000 persons, but defined as rural areas.^{1/}

^{1/} Highway Classification, Needs and Fiscal Study, Colorado, 1970-1990, Wilbur Smith and Associates, Consultants, 1970 p. vii.

Projections of Road and Highway Needs in Dollars. Using the above estimates of road needs, the consultant's study estimates that Colorado's road needs to 1990 will average \$347,500,000 annually in current dollars.

The major portion of the state's total road needs are for improvement of its rural and municipal road systems. That is, \$174,300,000 (or over fifty percent of the previously listed annual twenty-year average total state expenditure needs of \$347,500,000) is for county facilities; \$57,100,000 is for municipal needs. In other words, approximately two-thirds of total needs projected are for county and municipal highway systems.

Comparing the above needs with expected new revenues (assuming continuation of existing tax sources -- again in current dollars) the consultants concluded that:

Using a 20-year program, with its lower average annual costs and higher net revenues, total needs of \$347,500,000 are compared with expected net revenues of \$216,200,000, annually, making a deficit of \$131,300,000....

Totals for the 20-year period are composed of a small surplus of \$2,800,000 annually on the state system, deficits of \$120,500,000 on the county systems, and \$13,500,000 on municipal facilities. The state system total excludes the federal share of costs and apportionments of federal funds for completing the Interstate system.

These comparisons do not allow for inflation and are based on assumptions that the purchasing power of the dollar will remain at current levels. Assuming an average inflation rate of 2.0 percent annually, the average annual total deficit of \$131,300,000 will be increased to \$184,300,000. Under this assumption, deficits are estimated for each administrative system....

Even on the basis of current dollar value and the 20-year improvement period, Colorado will not be able to improve its statewide highway systems to tolerable standards unless substantial new or additional revenues are forthcoming.

Highway User Revenues. The largest single source for highway revenues (exclusive of federal funds) is the state's Highway Users Tax Fund. This fund is comprised of revenues

from state motor fuel taxes, motor vehicle and motor carrier licenses and fees, and other miscellaneous taxes and fees. In 1970, the Highway Users Tax Fund (HUTF) produced total receipts of \$104,767,000. The major components of this revenue can be tabulated as follows (all figures are in millions of dollars):

Highway Users Tax Fund	
Motor Fuel Tax	\$ 75.1
Motor Vehicle Registration Fees	14.8
Motor Carrier Taxes	11.1
Other User Taxes	<u>3.8</u>
Gross Revenue	104.8
Deductions	<u>17.0</u>
Net Revenue	87.8
Federal Aid	75.3
Miscellaneous State Taxes	7.7
Local Revenues	<u>32.2</u>
TOTAL NET REVENUES	\$203.0

Motor Fuel Taxes. In July of 1969, Colorado permanently raised its gasoline and special fuels tax from six cents per gallon to seven cents. (A temporary tax of seven cents had been imposed in 1965 and 1966 to provide money for flood relief. The six cent rate had been set in 1947.) The seven cents tax rate is close to the national average of 7.02 cents per gallon. The study points out, however, that:

Even though the fuels tax has increased steadily since its inception, inflation since the early thirties has steadily reduced the purchasing power of the dollar, and the erosion is continuing...

The effect of the increase to 6 cents per gallon in 1947 was dissipated before 1960, and the increase to 7 cents in 1969 has not produced revenues sufficient in buying power to match that produced by the previ-

ous 6 cent tax. The temporary tax of 7 cents in 1965 and 1966 restored buying power to the level of the previous 6 cents only for the short period it was in effect. At the present time, the 7-cent tax is purchasing about the same amount of highway construction as the 5-cent tax of 1946 and 1947.

Registration Fees and Ton-Mile Taxes. In 1970, motor vehicle registrations raised \$14,800,000 -- 14 percent of total collections. Such fees are based on empty weight for all automobiles, trucks, tractors, and trailers, but differ according to truck use as different fees are charged for intercity, intracity, or farm usage.

Ton-mile taxes are paid by intercity trucks, tractors, and trailers at the rate of 0.8 mill per ton mile for empty vehicles and 2.0 mills per ton mile for cargo weight. Commercial passenger carriers are charged fees of 1.0 mill per revenue passenger mile operated. Revenue from these sources was \$11,100,000, or over 10 percent of total 1970 HUTF collections.

Miscellaneous user revenues (including special vehicle registrations, license, permit, title, transfer, and duplicate fees) raised \$3,800,000 (4 percent).

Apportionment of State HUTF Revenues. After deductions for administrative expenses, license plate costs, port-of-entry appropriations, operation of the highway patrol, etc., net highway user tax revenues are apportioned 65 percent to the State Highway Fund, 26 percent to counties, and 9 percent to cities and towns. In 1970 deductions totaled roughly \$17,000,000, leaving \$87,800,000 for distribution, which was apportioned (in 1970) as follows: \$57,058,000 to the State Highway Fund, \$22,823,000 to counties, and \$7,900,000 to cities and towns. Counties receive their share on the basis of a formula which is weighted 80 percent according to road mileage and 20 percent according to rural vehicle registrations. Cities and towns receive their distribution based upon 80 percent according to adjusted urban registrations and 20 percent by street mileage.

Locally Generated Revenues. According to the consultants' analysis, practically all of the revenues used for municipal streets are derived from state and local sources. Local revenues totaled \$18,356,000 and accounted for 59 percent of municipal funds in 1970. Total funds available for city purposes (including federal funds and state HUTF apportionments) amounted to \$31,233,000 in 1970. Federal funds amounted to less than \$1,000.

Similarly, counties derive a significant proportion of their road funds from local sources -- \$13,828,000 or 34 percent of the total \$40,446,000 available for county road purposes in 1970. State HUTF accounted for 56 percent and funds from federal and other miscellaneous state sources accounted for the remainder.

State Highway Funding. According to the report, in 1970, the State Department of Highways had a total of \$131,278,000 available -- \$57,058,000 from the HUTF and \$74,220,000 in federal aid highway funds.

Other State Generated Revenues. In addition to HUTF funds, counties also received \$2,683,000 in 1970 from specific ownership taxes, special motor vehicle assessments, etc; municipalities likewise received \$4,976,000 from these same sources. (The consultants' report did not, however, consider the funds generated by H.B. 1038, 1970 Session.)

APPENDIX B



THE STATE OF COLORADO
DEPARTMENT OF REVENUE
STATE CAPITOL ANNEX
1378 SHERMAN STREET
DENVER
80203

JOHN H. HECKERS
EXECUTIVE DIRECTOR

Representative Sandy Arnold, Chairman
Legislative Council
Committee on Highway Financing
State Capitol
Denver, Colorado 80203

Dear Representative Arnold:

In accordance with your request of September 7, 1972, following is a brief outline of the Department's functions financed out of the Highway Users Tax Fund. The cost figures shown represent the direct costs of each function for personal services, operating and travel. They also include indirect costs such as general administration, accounting, mail, data processing and enforcement. In the case of gross ton-mile, motor and special fuel and the registration programs, the costs also include their prorated share of the Port of Entry cost. All amounts shown pertain to the fiscal year 1971-72.

GROSS TON-MILE PROGRAM Cost \$1,276,693

The function of this program is to support the collection of the gross ton-mile taxes. During the fiscal year 1971-72, \$13,311,521 was collected and deposited to the Highway Users Tax Fund and cost of this collection should be charged against this fund.

MOTOR FUEL AND SPECIAL FUEL PROGRAM Cost \$ 687,457

This program is responsible for the collection of special fuel and motor fuel taxes. During the fiscal year 1971-72, \$85,698,966 was collected and deposited to the Highway Users Tax Fund and cost of this collection should be charged against this fund.

TITLE PROGRAM Cost \$ 369,314

We believe this is a legitimate charge against the fund because it is directly motor vehicle oriented. During the fiscal year 1971-72, \$434,415 was collected and deposited to the Highway Users Tax Fund.

The title requirements provide a means of enforcement for the collection of millions of dollars in state and local sales tax on motor vehicles. The county clerks are paid a fee out of the General Fund for any collection they make, however, the title section is not reimbursed for its control of sales tax documents. All sales tax revenues are deposited in the General Fund.

REGISTRATION PROGRAM Cost \$1,405,762

One of the prime functions of this program is to provide for the identification of vehicles and owners and to collect revenues for the Highway Users Tax Fund from registration fees and to provide revenues for local political subdivisions and taxing districts from specific ownership tax collections. During the fiscal year 1971-72, \$13,660,070 in registration fees was collected and deposited to the Highway Users Tax Fund. Expenditures for this function can legitimately be charged against the fund. The motor vehicle registration requirement also generates some \$36,657,658 in specific ownership tax revenues for school

districts, local political subdivisions and other taxing districts. This tax is collected at the same time, using the same documents and utilizing data processing and systems design to provide for integrated collection of both registration fees and specific ownership taxes at the county clerk level. This is an efficient and effective procedure, but it should be noted that the Highway Users Tax Fund pays for the costs incurred by the Revenue Department in the preparation, collection and auditing of the specific ownership taxes. The fund does not receive any revenue from this source. The county clerks do receive fifty cents for each item of specific ownership tax that they process. It is estimated that the Department spent \$652,684 for this particular function. Perhaps consideration should be given to charging a fee for each collection to be taken out of the revenues and deposited in the Highway Users Tax Fund in order to support the function.

The registration program also is responsible for the registration of commercial vehicles operating in interstate commerce and collects all Class A ownership tax on these trucks. During 1971-72, we collected \$1,200,290 in Class A taxes which were distributed to the various county road funds. None of this revenue is deposited in the Highway Users Tax Fund. The cost of the operation of this function in 1971-72, was approximately \$82,410.

Also, this Program must process reports and furnish the State Treasurer distribution advice on Class F tax (mobile machinery and self-propelled construction equipment). This money (\$1,002,000 in 1972) is distributed back to the various counties for local political subdivisions and taxing districts.

The Registration Program also is responsible for the processing of penalty assessment tickets and the collection of revenue derived from these tickets. During the fiscal year 1971-72, \$179,730 was collected and deposited in the Highway Users Tax Fund. The expense of \$17,984 of this function can legitimately be charged against the Highway Users Tax Fund.

MASTER FILES

Cost \$1,694,154

This activity maintains, pursuant to statute, the central driver and vehicle record file for the entire state. The files maintained provide information for all enforcement agencies, courts and other authorized agencies which require driver and vehicle records. The expense of this program can legitimately be charged against the Highway Users Tax Fund.

Information is also provided for insurance companies and other public agencies upon the payment of a required fee. During the fiscal year 1971-72, \$697,096 was collected and deposited to the Highway Users Tax Fund from this source.

It should be noted that last year we furnished over 250,000 driver histories to the courts which are used by them in determining the amount of fines assessed. The state does not charge for this service. We have suggested in our driver license report that this function should be charged against the driver license fee as a part of the driver license control program.

DRIVER IMPROVEMENT, FINANCIAL RESPONSIBILITY,
ACCIDENT RECORDS AND HEARINGS

Cost \$ 980,518

These activities involve the administration of the laws concerning the point system, financial responsibility act and other suspension and revocation provisions designed to aid in the control of irresponsible drivers.

The Accident Records section is the central records area for all reports submitted by investigating agencies throughout the state. Statistical data is accumulated for use by the Highway Department and others for their analysis.

We believe all of the functions in this area are properly Highway Users Tax Fund related. During the fiscal year 1971-72, \$184,112 was

deposited in the Highway Users Tax Fund. It should be noted that the fees received from driver licenses does not support the entire driver licensing and driver control program. We have suggested in our driver license report that this function should be charged against the driver license fee as a part of the driver license control program.

DRIVER LICENSE SECTION Cost \$2,093,264

This section administers laws concerning the licensing of drivers and can legitimately be termed a highway user activity. The above cost is a direct charge (to the section) including administrative expense. It is not the cost of the entire program which amounts to \$4,869,300. This is pointed out in a separate report.

During the fiscal year 1971-72 fees of \$1,561,140 were collected and deposited in the Highway Users Tax Fund. Other related revenue amounted to \$1,102,469.

ENFORCEMENT Cost \$ 120,920

This activity provides for enforcement of motor vehicle laws as they relate directly to the motor vehicle division's responsibility.

Investigators testify in courts throughout the state concerning records of drivers who are being charged with driving under suspension, and other motor vehicle violations.

We have suggested in our driver license report that this function should be charged against the driver license fee as a part of the driver license control program.

PORT OF ENTRY Cost \$1,402,273

This is an on the road activity to provide a means of enforcing the laws relating to motor fuel tax, special fuel tax, gross ton-mile tax, registration fees, public utilities commission fees and agriculture permits and fees. The major costs of operation of the Port of Entry are prorated to the specific functions.

DEALERS ADMINISTRATION, INSPECTION, AUTO PART DEALERS-
GARAGE LICENSES AND DEPOT TAGS PROGRAMS

Dealers Administration	Cost	\$ 166,811
Inspections	Cost	\$ 262,528
Auto Part Dealers & Garage Licenses & Depot Tags	Cost	\$ 12,348

The Motor Vehicle Inspection Program is financed out of a special account with the balance to be deposited in the Highway Users Tax Fund after expenditures are deducted. Collections for the fiscal year 1971-72 amounted to \$312,109.

The Motor Vehicle Dealers Licensing activity is financed out of a special account after ten percent of collections are deposited into the General Fund. \$524,618 was collected during the fiscal year 1971-72.

This Program is also responsible for the issuance of Auto Part Dealers and Garage Licenses and Depot Tags. These activities are financed out of the Highway Users Tax Fund and the collections which amounted to \$55,044 for the fiscal year 1971-72 were deposited in the State Highway Users Tax Fund.

AUTO CAMP AND HOTEL LICENSES PROGRAM Cost \$ 19,283

This program was transferred from the State Patrol. Its primary function is to locate stolen vehicles. The cost should be charged

against the Highway Users Tax Fund. Collections in the amount of \$15,541 were deposited in the Highway Users Tax Fund.

CAPITAL CONSTRUCTION

Cost \$ 91,984

Of the above amount, \$28,484 was spent for construction of Inspection Stations (Ports of Entry). The balance of \$63,500 was appropriated for maintenance of the Motor Vehicle Complex at West Sixth Avenue and Ports of Entry throughout the state.

COLORADO DEPARTMENT OF REVENUE
COLLECTIONS AND EXPENSE
1971-1972

	Gross	Refunds	Net	Total Expenditures	1971-1972 % of Net
General Fund:					
Income Tax	\$245,788,076.09	\$49,746,815.97	\$196,041,260.12	\$2,349,946.79	1.20
Sales & Use Tax	204,725,510.82	2,436,750.48	202,288,760.34	1,189,742.20	.59
Cigarette Tax	14,453,918.37	45,367.93	14,408,550.44	37,581.28	.26
City Sales Tax	8,550,126.48	8,147,124.34 ^{1/2}	403,002.14	67,453.22	.78
County Sales Tax	1,887,494.53	1,851,594.86 ^{1/2}	35,899.67	26,371.61	1.40
Stores Licenses	424,671.26	281.55	424,389.71	80,822.94	19.04
P.U.C. Revolving	411,701.06	.00	411,701.06	2,688.09	.65
Liquor Tax	13,900,534.14	8,947.99	13,891,586.15	321,379.07	2.31
Old Age Pension	2,277,375.34	2,975.00	2,274,400.34	6,592.64	.29
Insurance	16,259,287.36	.00	16,259,287.36	108.93	#
Inheritance & Gift Corporation	15,023,089.88	22,969.16	15,000,120.72	42,833.62	.29
	1,009,399.50	.00	1,009,399.50	110.15	#
Misc. Licenses & Fees:					
Secretary of State Fees	613,275.52	2,670.00	610,605.52		
Dancing School Lic. Fees	300.00	.00	300.00		
Detective License Fees	4,100.00	.00	4,100.00		
Fireworks Licenses	3,750.00	.00	3,750.00		
Games of Chance Tax & Fees	92,885.25	.00	92,885.25		
Ore Buyers License Fees	100.00	.00	100.00		
Uniform Commercial Code	83,434.25	.00	83,434.25		
Alcohol Licenses	435.00	.00	435.00		
Boiler Inspection Fees	131,516.00	.00	131,516.00		
Private Emp. Agency Fees	35,700.00	30.00	35,670.00		
P.U.C. Fees	97,792.40	395.00	97,397.40		
Pre-Need Funeral Contr.	13,362.98	.00	13,362.98		
Motor Club Licenses	2,943.00	.00	2,943.00		
Savings & Loan Fees	149,935.00	.00	149,935.00		
Banks	331,080.02	.00	331,080.02		
Credit Unions	72,408.02	.00	72,408.02		
Consumer Finance Act	402.64	.00	402.64		
1913 Money Lenders Act	351.16	.00	351.16		
Ret. M.V. Install. Sales Act	100.68	.00	100.68		
Money Order Licenses	3,376.00	.00	3,376.00		
Debt Management Act	500.00	.00	500.00		
Security Comm. Fees	277,286.03	.00	277,286.03		
State Engineer Fees	137,558.95	.00	137,558.95		
Produce Fees	18,080.00	.00	18,080.00		
Bedding Inspection Fees	34,625.00	.00	34,625.00		
Fluid Milk San. Lic. Fees	262.00	.00	262.00		
H. & N.H. Lic. & Narcotic Lic.	4,590.00	10.00	4,580.00		
Plumbing Licenses	17,630.75	.00	17,630.75		
Plumbing Inspection Fees	11,908.35	75.00	11,833.35		
Paittacin Bird Licenses	1,485.00	.00	1,485.00		
Restaurant Inspection Fees	54,161.87	10.00	54,151.87		
Vital Statistics Fees	120,079.00	45.52	120,033.48		
Pet Shop & Kennel Licenses	3,510.00	15.00	3,495.00		
Teacher's Certificate Fees	64,245.00	45.00	64,200.00		
AP-Exempt Rates	4,443.00	.00	4,443.00		
Division of Water Resources	7,376.85	.00	7,376.85		
Department of Reg. Agencies	150.00	.00	150.00		
Prof. San. State Board	870.00	.00	870.00		
Abstractors, Board of Examiners	2,300.00	.00	2,300.00		
Accountancy, State Board	70,661.00	.00	70,661.00		
Athletic Comm. State	28,397.29	.00	28,397.29		
Architects, Board of Examiners	43,850.00	.00	43,850.00		
Barbers Exam., State Board	47,987.00	.00	47,987.00		
Basic Science Exam. Board	23,568.00	.00	23,568.00		
Chiropractic Exam. Board	6,455.00	.00	6,455.00		
Collection Agency, Board	7,275.00	.00	7,275.00		
Cosmetology, State Board	101,198.75	.00	101,198.75		
Dental Exam., State Board	37,736.00	.00	37,736.00		
State Electrical Board	312,505.45	7.50	312,497.95		
Funeral Directors & Embalmers	6,872.00	.00	6,872.00		
Medical Exam., State Board	86,291.00	.00	86,291.00		
Nursing, State Board	154,158.00	.00	154,158.00		
Prac. Nurse Exam., State Board	55,542.00	.00	55,542.00		
Nursing Home Adm.	15,125.00	.00	15,125.00		
Optometric Exam., State Board	10,990.00	.00	10,990.00		
Pharmacy, State Board	108,612.00	.00	108,612.00		
State Board of Psychologist	2,085.00	.00	2,085.00		
Real Estate Commission	498,707.10	.00	498,707.10		
Shorthand Reporters, State Board	1,100.00	.00	1,100.00		
Landscape Architecture	5,783.00	.00	5,783.00		
Veterinary Medicine, State Board	16,907.50	.00	16,907.50		
Cemetery Board	2,401.75	.00	2,401.75		

COLORADO DEPARTMENT OF REVENUE

COLLECTIONS AND EXPENSE
1971-1972 (Cont.)

	Gross	Refunds	Net	Total Expenditures	1971-1972 % of Net
General Fund (Cont.):					
Miscellaneous Licenses & Fees (Cont.):					
Special Combins Permits	\$ 7,865.00	\$.00	\$ 7,865.00		
Historical Society Cash	106,317.30	.00	106,317.30		
Broker & Salesmen Recovery Fund	107,235.00	.00	107,235.00		
Consumer Credit	115,357.28	.00	115,357.28		
Oil & Gas Conservation Levy	168,308.84	.00	168,308.84		
Produce Licenses Suspense	(440.00)	.00	(440.00)		
Subtotal	\$ 4,547,160.98	\$ 3,323.02	\$ 4,543,837.96	\$ 92,446.02	
Port of Entry for P.U.C.				29,509.48	
Port of Entry for Agricultura				147,545.29	
Total				\$ 277,136.47	6.10
Miscellaneous Collections:					
Revenue Department Service	\$ 28,886.00	\$.00	\$ 28,886.00		
Exempt Rates	2,101.48	.00	2,101.48		
Booklets, Etc.	3,205.24	.00	3,205.24		
Jury Duty	535.90	.00	535.90		
Sale of Books	1,109.83	.00	1,109.83		
Sale of Equipment	116.00	.00	116.00		
Refund of Expenditures	9,083.40	40.00	9,043.40		
Total	\$ 45,037.85	\$ 40.00	\$ 44,997.85	\$ 2,979.67	6.62
Total General Fund	\$329,303,383.66	\$62,286,190.30	\$467,017,193.36	\$ 4,398,111.00	.92
Highway Fund:					
Gross Ton Mile	\$ 13,403,236.43	\$ 91,715.50	\$ 13,311,520.93	\$1,276,693.67	9.59
Motor & Special Fuel	89,775,123.36	4,076,157.72	85,698,965.64	687,457.24	.80
Titles	429,742.00	.00	429,742.00		
Abandoned Vehicle Suspense & Sales	7,205.91	2,532.72	4,673.19	369,314.11	85.01
Registrations	13,722,431.62	62,361.67	13,660,069.95		
Penalty Assessments	1,168,304.32	2,580.69	1,165,723.63		
Specific Ownership Tax "A"	1,200,289.61	1,020,560.99 ^{1/}	179,728.62		
Court Fines	.00	36.00	(36.00)	1,405,762.18	9.36
Master Files	697,137.05	41.00	697,096.05	1,694,154.37	243.03
Depot Tags	9,272.00	62.00	9,210.00		
Auto Parts Dealer & Garage Licenses	25,833.83	.00	25,833.83	12,347.96	47.80
Driver Improvement, Financial Responsibility, Accident Analysis and Hearings	88,194.63	75,262.20	12,932.43	980,518.33	532.56
Order of Reinstatement	171,620.20	440.00	171,180.20		
M.V.I.D. Cards	1,380.00	.00	1,380.00		
Driver License (Photos & Licenses)	1,561,499.96	359.54	1,561,140.42	2,093,264.24	
Driver School Licenses	1,465.00	.00	1,465.00		133.95
M.V. Code Books	2,379.50	.00	2,379.50		
M.V. Enforcement				120,919.92	
Auto Parts Dealer & Garage Licenses					
Auto Camp & Hotel Licenses	15,371.10	30.00	15,341.10	19,283.18	124.08
Colorado State Patrol	181.06	.00	181.06		
State Highway Clearing	4,813.23	.00	4,813.23		
Total Highway Fund	\$122,285,880.83	\$ 5,332,140.03	\$116,953,740.80	\$ 8,659,715.20	7.40
Special:					
Inspection Stickers	\$ 312,415.49	\$ 306.40	\$ 312,109.09	\$ 262,528.00	84.11
Dealer's Administration	531,868.00	7,250.00	524,618.00	166,811.00	31.80
Federal Funds	6,525.20	.00	6,525.20	249,848.00	78.95
M.V. Parking				5,151.50	
Total Special	\$ 850,808.69	\$ 7,556.40	\$ 843,252.29	\$ 684,338.50	81.15
GRAND TOTAL	\$632,440,073.18	\$67,625,886.73	\$584,814,186.45	\$13,742,164.71	2.30

^{1/} The following refunds are apportioned to local governments: City Sales Tax, \$8,147,124.34; County Sales Tax, \$1,851,594.86; Specific Ownership Tax "A", \$1,020,560.99.

COLORADO DEPARTMENT OF REVENUE

COST OF DRIVERS' LICENSE
1971 - 1972

	\$ Expense	\$ Cost Per License	\$ Expense	\$ Cost Per License
Direct Costs:				
Driver License Section	1,994,993 2/	3.124	1,994,993	3.124 1/
<u>Total Direct Cost</u>				
Indirect Costs:				
Administrative Cost	183,161	.287		
Filing and Miscellaneous	242,895	.330		
Change of Address	45,781	.072		
<u>Total Indirect Cost</u>			471,837	.739
Control and Enforcement:				
Filing Violations & Accident Cards	288,677	.452		
Inquiries	694,351	1.089		
Accident Records	135,881 3/	.213		
Financial Responsibility	269,213 3/	.422		
Driver Improvement	444,160 3/	.696		
Motor Vehicle Enforcement	108,828	.170		
Hearings	300,993	.471		
<u>Total Control and Enforcement</u>			2,242,103	3.513
Total Annual Cost			4,708,933	7.378
Conversion Costs			160,367 4/	.251
<u>Total Costs</u>			4,869,300	7.627
Offsetting Revenue:				
Driver License Fees	1,561,140	2.445		
Order of Reinstatement Fees	171,180	.268		
Driver School Licenses	1,465	.002		
Miscellaneous Receipts	679,976	1.065		
Federal Funds	249,848	.325		
M.V. I.D. Cards	1,580	.002		
<u>Total Offsetting Revenue</u>			2,665,189	4.174
<u>Net Deficit</u>			2,204,111	3.452

1/ Direct section unit costs are based on 624,764 licenses issued by the Department of Revenue. Other unit costs are based on 638,539 licenses issued by the Department of Revenue and counties.

2/ Includes Federal Funds in the amount of \$84,890. (= .067)

3/ Includes Federal Funds in the amount of \$164,958. (= .250)

4/ Estimated conversion costs amount to \$1,603,000. Cost per license is based on ten-year amortization.

APPENDIX C

TABLE I

SUMMARY OF COUNTY HIGHWAY REVENUES, BY SOURCE, CALENDAR YEARS 1970 AND 1971
(Amounts adjusted to indicate Road and Bridge Revenues (for 1971) after payments to municipalities)✓

County	1970						1971							
	Receipts from County Road & Bridge Levy ²	General Fund Appropriations	\$1.50 Special Registration Fee ³	Specific Ownership Taxes	State MUTF Apportionment	All Other Revenues ⁴	Total Receipts All Sources	Receipts from County Road & Bridge Levy ²	General Fund Appropriations	Registration Fees -- \$1.50 Special Fee & \$2.50 Portion of Reg. Fees ⁵	Specific Ownership Taxes	State MUTF Apportionment	All Other Revenues ⁴	Total Receipts All Sources
Adams	\$ 887,728		\$ 83,706	\$ 123,844	\$ 389,194	\$ 94,723	\$ 2,079,195	\$ 674,277	\$	\$ 198,397	\$ 110,523	\$ 959,382	\$ 227,973	\$ 2,180,552
Alamosa	59,051	\$ 34	6,300	6,603	192,504	18,644	293,136	51,508		N.R.	9,719	202,098	25,152	300,477
Arapahoe	409,733		46,499	69,115	431,144	85,303	1,041,794	273,904		105,208	51,485	479,733	84,258	994,593
Archuleta	5,346		2,031	5,021	208,987	54,543	275,928	5,522		4,230	11,203	215,055	34,998	271,038
Baca	111,745		1,245	17,013	449,654	23,888	603,545	110,182		5,377	24,175	461,446	26,896	628,076
Bent	28,895		3,717	9,873	217,100	10,234	269,819	30,601		9,051	2,581	223,433	6,074	271,790
Boulder	1,067,204		28,497	97,134	407,002	60,396	1,560,233	800,683		80,293	125,615	437,553	97,804	1,541,948
Chaffee		336 ³	4,913	7,097	253,626	7,774	273,746	9,260		11,468	13,333	270,957	10,709	315,727
Cheyenne	55,728		1,845	12,226	213,584	5,531	288,914	55,560		4,337	16,651	221,926	6,181	304,755
Clear Creek	126,654		2,946	18,065	113,004	46,689	307,358	156,108		7,087	24,425	119,859	41,898	349,377
Conejos	17,319	2,197	4,350	3,904	287,249	9,206	324,225	18,741		4,521	14,477	298,452	10,215	346,406
Costilla	7,061		2,820	435	181,599	2,786	194,701	7,000		N.R.	400	217,744	6,600	231,744
Crowley	15,613		253	3,363	108,106	3,867	131,202	16,805		298	8,372	112,703	2,844	141,022
Custer	2,856		1,732	1,261	152,901	3,270	162,020	2,796		3,737	7,422	149,497	2,297	165,749
Delta	63,249		13,666	11,107	381,003	86,730	555,755	23,992		32,187	14,710	401,580	110,985	583,454
Dolores	2,562		1,456	2,509	252,594	40,667	299,788	5,217		3,025	5,135	262,484	78,059	353,920
Douglas	169,147		9,691	36,882	216,784	10,748	443,252	169,569		25,169	32,516	234,561	8,900	470,715
Eagle	88,862		5,268	17,640	276,478	36,805	425,053	46,535		12,119	21,015	288,231	32,546	400,446
Elbert	125,973		4,679	19,629	273,329	10,558	434,168	124,509		11,445	20,130	284,663	15,129	455,876
El Paso	2,035,308	188,328	92,373	210,585	974,634	11,856	3,513,084	1,517,639	194,481	235,213	175,805	1,055,360	21,639	3,200,137
Fremont	64,942		9,005	17,809	370,391	2,110	464,257	72,306		22,652	23,036	396,716	12,728	527,438
Garfield	240,701		9,236	39,355	456,590	91,884	837,766	166,322		21,839	44,075	476,489	89,102	797,827
Gilpin	10,808		1,214	1,282	94,273	8,337	115,914	12,534		2,871	3,697	100,924	1,861	121,887
Grand	8,776		4,662	10,535	364,396	43,905	432,274	389		9,875	22,035	379,751	43,116	455,166
Gunnison	81,258		3,405	11,520	487,830	63,231	647,244	62,946		7,999	26,777	521,492	283,776	902,990
Hinsdale	9,715		338	835	110,051	36,833	157,772	9,825		519	3,206	110,946	26,461	150,957
Huerfano	25,825		1,904	16,093	253,280	6,934	304,036	17,478		4,348	17,994	261,882	7,512	309,714
Jackson	8,879		1,526	3,831	230,000	42,263	286,499	6,278		3,334	14,297	240,402	44,572	308,883
Jefferson	1,695,858	363,735	69,300	133,503	1,400,163	89,155	3,751,714	1,181,553	372,017	164,552	149,372	950,715	758,294	3,576,503
Kiowa	102,560		2,181*	11,387	217,584	7,073	340,785	99,737		5,203	19,456	228,148	9,603	362,147
Kit Carson	199,835		433	24,917	391,500	7,512	624,197	180,265		16,339	32,716	406,283	4,828	640,431
Lake	154,108		4,610	8,657	122,403	35,169	324,947	122,364		10,686	13,108	130,486	9,806	286,450
La Plata	210,794		11,152	30,024	441,922	54,590	748,482	171,158		25,583	43,056	460,509	49,684	749,990
Larimer	627,186		36,138	89,533	699,481	59,403	1,511,741	486,753		76,264	85,079	723,117	70,329	1,448,023
Las Animas	67,932		5,223	22,866	611,650	42,259	749,930	78,239	6,481	12,835	31,610	635,429	30,516	788,629
Lincoln	105,088		3,380	21,381	301,873	7,321	439,043	123,084		7,987	31,504	312,222	5,667	480,464
Logan	178,865		11,759	40,439	501,464	29,667	762,194	91,365		26,959	29,232	526,446	17,726	691,729
Mesa	326,366	45,907	43,716	41,913	833,519	93,517	1,384,938	248,653	49,379	99,458	56,879	878,198	107,938	1,440,505
Mineral	14,938		403	3,425	71,718	17,019	107,503	15,919		980	7,662	76,352	26,670	127,593
Moffat	---		2,136	12,077	772,044	182,683	968,940	---		4,613	24,802	793,736	203,066	1,026,277

TABLE I (Continued)

County	1970						1971							
	Receipts from County Road & Bridge Levy ^{2/}	General Fund Appropriations	\$1.50 Special Registration Fee ^{3/}	Specific Ownership Taxes	State MUTF Apportionment	All Other Revenues ^{4/}	Total Receipts All Sources	Receipts from County Road & Bridge Levy ^{2/}	General Fund Appropriations	Registration Fees -- \$1.50 Special Fee & \$2.50 Portion of Reg. Fees ^{3/}	Specific Ownership Taxes	State MUTF Apportionment	All Other Revenues ^{4/}	Total Receipts All Sources
Montezuma	50,418		8,225	12,612	446,470	57,867	575,592	41,957		15,959	22,729	\$ 463,925	\$ 117,906	\$ 665,488
Montrose	28,009		12,495	15,902	643,785	52,695	752,386	11,409		23,150	22,724	662,408	67,323	793,011
Morgan	334,995		13,630	46,324	329,654	5,503	730,111	283,559		32,904	43,550	376,314	7,659	743,983
Otero	185,367		11,230	22,352	215,122	10,194	444,265	145,531		20,294	34,415	214,152	24,371	438,877
Ouray	2,650		981	2,720	84,405	11,609	102,365	2,625		8,146	3,936	87,312	16,147	118,060
Park	28,275		3,006	8,570	437,113	7,734	484,698	21,423		7,431	19,353	455,991	3,485	507,688
Phillips	37,037		2,914	4,784	186,051	4,008	234,794	23,485		7,000	10,872	193,067	8,731	243,151
Pitkin	142,283		8,043	20,195	142,742	49,545	362,808	123,921		19,042	29,360	162,937	45,925	381,181
Prowers	156,192		6,801	25,912	301,147	4,224	494,276	130,318		15,923	29,509	301,930	6,377	484,101
Pueblo	345,613		26,200	62,085	461,587	22,996	918,481	498,497		59,146	67,363	452,354	13,241	1,091,101
Rio Blanco	264,957	6,400	2,415	15,003	360,046	162,609	811,430	242,057		8,719	22,317	390,265	211,297	874,651
Rio Grande	125,588	4,000	7,512	20,309	243,712	45,844	446,965	115,607	8,016	18,977	23,987	252,913	39,263	458,766
Routt	58,476	16,000	4,235	10,914	427,702	113,607	630,934	78,958		549	19,041	442,329	204,464	745,344
Saguache	6,512		2,124	6,944	470,086	41,011	526,677	5,991		7,411	18,684	484,268	53,555	569,901
San Juan	3,120		1,230*	4,642	66,428	521	75,941	3,534		2,586	4,386	68,523	15,304	94,333
San Miguel	---		1,483	4,042	333,767	33,758	373,050	---		3,410	11,488	322,130	62,352	399,380
Sedgwick	68,314		2,290	12,764	142,758	12,645	238,771	67,026		5,457	12,865	146,056	15,599	247,001
Summit	28,484		3,956	7,920	137,488	33,454	211,302	46,959		5,461	16,184	147,035	36,015	251,651
Teller	24,360		2,852	7,679	194,574	4,376	233,841	19,805		6,690	9,083	233,306	14,112	282,999
Washington	70,217		5,865	22,641	548,577	16,675	663,975	78,533		14,253	27,288	523,448	19,968	663,491
Weld	695,813		45,192	118,300	1,225,249	58,306	2,142,860	601,122		108,879	108,032	1,331,977	70,708	2,220,711
Yuma	182,310		7,924	21,728	425,612	38,518	676,092	180,790		18,924	30,067	448,722	12,594	691,091
TOTAL	\$12,253,458	\$626,937	\$720,311	\$1,689,030	\$23,036,683	\$2,332,787	\$40,659,206	\$9,980,884	\$630,374	\$1,697,879	\$1,956,918	\$23,680,537	\$2,720,813	\$41,667,401

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* See Footnote 3.
 1/ SOURCE: Colorado Annual Highway Report 1970. 1971 data is taken from a computer print-out supplied by the Colorado Department of Highways showing revenue data reported to the Department.
 2/ The amount shown for Road and Bridge fund revenues is the total amount reported less the amounts paid by counties to municipalities. According to James Maulis of the Colorado Department of Highways this amount paid to municipalities is the municipal share of the county road and bridge levy -- 50 percent of the amount collected returned to municipalities on the basis of assessed valuation (H.B. 1037, 1970 Session).
 3/ SOURCE: tables IV and V of this memorandum. The amounts used are those reported by each county or municipality (except in instances where no municipal or county reported amounts were available; in that instance, amounts from the city or county audits were used and these are denoted by an asterick (*).) See tables IV and V for further explanations.
 4/ Includes, in addition to the above specified items, fines, transfers, income from investments, payments from municipalities, motor fuel tax refunds, receipts from federal sources, sales of bonds or notes, etc.
 5/ The amount listed in the 1970 Annual Report of the Colorado State Department of Highways under property taxes and special assessments. The 1970 Report of the Colorado Tax Commission reports no road and bridge levy for Chaffee County applicable in 1970.

1971

	1970			1971		
	Assessed Valuation	County Road & Bridge Levy	Revenue	Assessed Valuation	County Road & Bridge Levy	Revenue
Bent	\$ 16,363,650	2.00	\$ 32,787	\$ 16,253,900	3.00	\$ 48,762
Las Animas	2,617,470			2,633,830		
Boulder	311,013,250	3.75	1,166,300	332,978,430	3.75	1,248,669
Boulder	134,706,330			141,712,540		
Broomfield	12,617,050			14,425,940		
Jameson	226,150			221,010		
Lafayette	3,289,870			3,524,210		
Longmont	43,135,450			47,074,220		
Louisville	2,664,120			2,841,330		
Lyons	985,880			989,810		
Nederland	886,610			949,360		
Superior	90,520			93,750		
Ward	101,840			108,410		
						\$ 3,951
Chaffee	20,722,720	.60	12,434	21,658,400	0.50	10,829
Buena Vista	2,679,540			2,721,920		
Poncha Springs	498,660			608,030		
Salida	6,045,980			6,240,740		
						\$ 2,392
Cheyenne	16,359,070	3.40	55,621	16,746,180	3.40	56,940
Cheyenne Wells	1,138,206			1,150,440		
Kit Carson	318,150			338,895		
						\$ 2,532
Clear Creek	29,336,400	6.00	176,018	31,803,910	6.00	190,823
Empire	333,540			334,930		
Georgetown	1,809,510			1,842,180		
Idaho Springs	3,099,300			3,224,610		
Silver Plume	280,480			280,800		
						\$ 17,046
Conejos	12,089,590	1.50	18,135	11,806,310	1.50	17,709
Antonito	540,710			553,810		
La Jara	636,980			647,450		
Manitou	301,415			345,830		
Romeo	125,540			130,905		
Sanford	191,820			204,955		
						\$ 1,412
Costilla	6,739,480	1.00	6,740	8,401,240	1.00	8,401
Blanca	209,875			391,525		
San Luis	534,605			569,050		
						\$ 295
						\$ 490

1971

1972

	1971			1972		
	1970 Assessed Valuation	County Road & Bridge Levy	Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Revenue
Crowley	\$ 8,362,640	2.00	\$ 16,725	\$ 8,329,530	2.00	\$ 16,659
Crowley	128,540			133,650		
Olney Springs	157,450			154,180		
Ordway	999,585			1,017,290		
Sugar City	239,140			234,800		
			\$ 1,525			\$ 1,540
Custer	4,839,720	1.00	4,840	5,527,490	1.00	5,527
Silvercliff	188,610			197,270		
Westcliffe	398,390			411,920		
			94			99
			199			205
			293			304
			\$ 293			\$ 304
Delta	23,695,810	1.00	23,695	24,459,860	1.00	24,460
Cedaredge	733,360			794,730		
Crawford	131,880			140,310		
Delta	4,819,900			4,875,060		
Hotchkiss	584,690			583,530		
Paonia	1,185,110			1,228,400		
			367			397
			66			70
			2,410			2,438
			292			292
			593			614
			\$ 3,728			\$ 3,811
Denver No Road & Bridge Levy						
Dolores	5,105,160	1.00	5,105	5,233,430	1.00	5,230
Dove Creek	651,960			659,650		
Rico	171,710			167,570		
			326			330
			86			84
			\$ 412			\$ 414
Douglas	23,870,160	7.50	179,026	27,569,450	8.50	234,340
Castle Rock	2,476,920			2,681,990		
			9,288			11,398
Eagle	29,386,240	2.00	58,772	33,505,200	2.80	93,814
Basalt	589,625			594,660		
Eagle	818,663			868,110		
Gypsum	311,783			326,150		
Minturn	346,575			403,000		
Red Cliff	135,394			137,640		
Vail	9,554,020			12,135,290		
			135			193
			9,594			16,989
			\$ 11,747			\$ 20,250
Elbert	17,726,982	7.00	124,088	18,244,480	6.00	109,467
Elizabeth	314,897			328,370		
Kiowa	245,876			258,320		
Sims	611,257			606,750		
			1,102			985
			861			775
			2,139			1,820
			\$ 4,102			\$ 3,580

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	1971				1972			
	1970 Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue
El Paso	\$422,155,470	5.25	\$2,216,316	\$	\$454,293,370	5.00	\$2,271,467	\$
Calhan	526,460			1,382	597,360			1,493
Colorado Springs	271,742,340			713,324	303,792,440			759,481
Fountain	2,709,880			7,113	2,977,290			7,443
Green Mountain Falls	1,135,260			2,980	1,153,610			2,884
Manitou Springs	6,865,910			18,023	7,091,350			17,728
Monument	540,270			1,418	592,600			1,482
Palmer Lake	1,335,010			3,504	1,401,600			3,504
Ramah	82,380			216	84,460			211
				\$ 747,960				\$ 794,226
Fremont	36,153,260	2.00	72,306		36,920,960	2.00	73,842	
Canon City	13,461,090			13,461	13,453,080			13,453
Coal Creek	82,390			82	82,120			82
East Canon	1,392,290			1,392	1,471,070			1,471
Florence	2,735,220			2,735	2,783,180			2,783
Rockvale	174,410			174	172,870			173
Williamsburg	53,920			54	56,090			56
				\$ 17,898				\$ 18,018
Garfield	42,826,580	5.00	214,133		43,852,900	5.12	224,552	
Carbondale	935,830			2,340	1,090,440			2,792
Glenwood	10,709,260			26,773	10,877,730			27,847
Grand Valley	324,890			812	332,860			852
New Castle	389,640			974	397,150			1,017
Rifle	3,432,740			858	3,440,860			8,809
Silt	365,160			913	385,330			986
				\$ 40,394				\$ 42,303
Gilpin	4,110,220	2.80	11,509		4,526,970	2.80	12,676	
Black Hawk	322,275			451	321,380			450
Central City	656,145			918	652,010			913
				\$ 1,369				\$ 1,363
Grand	18,615,160	.25	4,654		20,473,410	7.00	143,313	
Fraser	162,920			20	184,370			645
Granby	1,206,110			151	1,299,220			4,547
Grand Lake	1,405,820			176	1,434,260			5,020
Hot Sulphur Springs	311,475			39	331,120			1,159
Kremmling	1,173,835			147	1,214,000			4,249
				\$ 533				\$ 15,620
Gunnison	17,632,965	4.00	70,532		18,500,100	3.00	55,500	
Crested Butte	735,355			1,471	739,650			1,109
Gunnison	5,439,635			10,879	5,673,430			8,510
Pitkin	119,890			240	211,680			318
				\$ 12,590				\$ 9,937

1971

1972

	1970 Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue
Hinsdale Lake City	\$ 2,323,120 643,440	4.00	\$ 9,293	\$ 1,287	\$ 2,389,410 652,100	0.50	\$ 1,195	\$ 163
Huerfano La Veta Walsenburg	12,598,505 553,900 3,795,120	2.00	25,197	554 3,795 \$ 4,349	12,747,150 564,930 3,823,620	2.00	25,494	565 3,824 \$ 4,389
Jackson Walden	9,761,026 1,018,950	1.00	9,761	509	9,881,560 1,070,100	1.00	9,882	535
Jefferson Arvada Bow Mar Broomfield Edgewater Golden Lakewood Morrison Mountain View Westminster Wheat Ridge	480,210,000 70,677,350 858,850 83,130 7,249,310 17,836,190 183,693,210 580,790 1,073,420 2,380 58,052,340	3.83	1,839,204	135,347 1,645 159 13,882 34,156 351,772 1,112 2,056 5 \$ 651,304	521,447,030 76,684,290 862,170 95,630 7,103,680 20,834,270 3,385,630 197,242,800 1,608,540 1,078,010 61,512,340	3.83	1,997,142	146,850 1,651 183 13,604 39,898 377,720 1,165 2,064 670 117,796 \$ 701,601
Kiowa Eads Haswell Sheridan Lake	16,564,640 1,053,003 145,646 198,404	6.00	99,388	3,159 437 595 \$ 4,191	16,193,840 1,050,930 136,690 185,600	6.00	97,163	3,153 410 557 \$ 4,120
Kit Carson Bethune Burlington Flagler Seibert Stratten Vona	26,813,580 75,011 4,339,345 852,244 277,144 770,832 71,580	7.50	201,102	281 16,272 3,196 1,039 2,891 268 \$ 23,947	27,369,810 78,240 4,367,870 822,710 268,280 837,030 70,650	7.50	205,273	293 16,380 3,085 1,006 3,139 265 \$ 24,168
Lake Leadville	48,266,280 3,442,610	2.53	122,114	4,355	53,779,910 3,488,560	1.36	73,140	2,372
La Plata Bayfield Durango Ignacio	44,659,840 292,780 17,225,175 401,745	5.00	223,299	732 43,062 1,004 \$ 44,798	44,257,440 334,980 17,290,020 400,760	5.00	221,287	837 43,225 1,001 \$ 45,063

1971

1972

	1971			1972			
	Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue	Assessed Valuation	County Road & Bridge Levy	
Larimer	\$181,251,350	3.80	\$ 688,618	\$	\$193,731,980	3.30	\$ 639,316
Berthoud	1,603,190			3,046	1,837,300		
Estes Park	6,851,580			13,018	7,562,010		
Fort Collins	68,952,640			131,010	73,389,070		
Loveland	30,595,830			58,132	32,263,880		
Timnath	147,940			281	196,590		
Wellington	490,770			931	557,410		
				\$ 206,418			\$192,730
Las Animas	30,616,250	3.00	91,849		30,101,780	2.00	60,204
Aguilar	279,560			419	304,990		
Branson	48,190			72	49,930		
Cokedale	48,680			73	47,620		
Trinidad	8,384,510			12,577	8,477,860		
				\$ 13,141			\$ 8,881
Lincoln	19,748,760	7.00	138,241		19,983,260	7.00	139,882
Arriba	281,085			984	274,630		
Genoa	183,255			641	181,880		
Hugo	746,960			2,614	739,420		
Limon	2,778,725			9,726	2,848,080		
				\$ 13,965			\$ 14,155
Logan	64,600,970	1.75	112,877		64,315,220	1.50	96,473
Crook	246,450			216	223,890		
Fleming	328,390			287	339,330		
Iliff	133,550			117	136,270		
Merino	187,820			164	185,330		
Peetz	241,390			211	240,810		
Sterling	17,328,100			15,162	17,583,640		
				\$ 16,157			\$ 14,032
Mesa	108,523,786	3.00	325,571		110,397,950	2.00	220,796
Collbran	288,447			433	291,120		
DeBeque	154,349			231	162,630		
Fruita	2,110,437			3,166	2,134,750		
Grand Junction	43,515,478			65,273	45,707,900		
Palisade	1,412,296			2,118	1,370,160		
				\$ 71,221			\$ 49,667
Mineral	3,026,410	5.66	17,129		3,396,680	5.66	19,225
Creede	463,200			1,311	475,210		

Moffat NO ROAD AND BRIDGE FUND LEVY

1971

1972

	1971			1972		
	1970 Assessed Valuation	County Road & Bridge Levy	Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Revenue
Montezuma	\$ 25,403,270	2.00	\$ 50,806	\$ 26,160,800	2.00	\$ 52,321
Cortez	10,006,650			10,051,390		
Dolores	795,125			814,710		
Mancos	763,430			737,540		
			\$ 11,565			\$ 11,604
Montrose	35,091,160	.50	17,546	35,293,240	.50	17,647
Montrose	10,717,460			10,871,790		
Naturita	518,500			525,080		
Nucla	712,400			708,850		
Olathe	820,680			822,730		
			\$ 3,192			\$ 3,231
Morgan	55,832,570	6.00	334,995	55,646,260	6.00	333,877
Brush	5,201,420			5,196,280		
Fort Morgan	13,324,240			13,575,930		
Hillrose	125,650			124,640		
Log Lane Village	189,770			193,460		
			\$ 56,523			\$ 57,270
Otero	41,737,470	4.46	186,149	42,259,100	4.46	188,476
Cheraw	424,301			419,090		
Fowler	1,610,669			1,620,220		
La Junta	10,245,985			10,216,340		
Manzanola	471,348			467,810		
Rocky Ford	6,360,567			6,677,250		
Swink	585,893			592,070		
			\$ 43,929			\$ 44,583
Ouray	5,207,065	.50	2,604	5,785,680	.50	2,893
Ouray	1,119,735			1,211,590		
Ridgeway	208,605			239,195		
			\$ 280			\$ 303
			52			60
			\$ 332			\$ 363
Park	10,667,250	2.00	21,334	12,078,070	2.00	24,156
Alma	140,050			149,160		
Fairplay	461,040					
			\$ 140			\$ 149
			461			503
			\$ 601			\$ 652
Phillips	19,284,110	1.40	26,998	19,545,410	1.40	27,364
Haxtum	1,166,878			1,145,310		
Holyoke	2,803,532			2,783,130		
Paoli	220,569			231,770		
			\$ 817			\$ 802
			1,962			1,948
			\$ 154			\$ 162
			\$ 2,933			\$ 2,912

1971

1972

	1971			1972		
	1970 Assessed Valuation	County Road & Bridge Levy	Municipal Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Municipal Revenue
Pitkin	\$ 48,831,060	3.50	\$ 170,909	\$ 52,825,060	2.20	\$ 116,215
Aspen	23,198,400		\$ 40,597	24,619,570		\$ 27,082
Basalt				1,200		1
						\$ 27,083
Prowers	31,471,000	5.00	157,355	33,347,090	5.00	166,735
Granada	432,375		1,081	439,308		1,098
Hartman	160,322		401	156,327		391
Holly	1,197,756		2,994	1,262,712		3,157
Lamar	9,750,498		24,376	9,773,781		24,434
Wiley	335,755		839	329,591		824
			\$ 29,691			\$ 29,904
Pueblo	208,570,480	3.00	625,711	218,070,970	2.00	436,142
Boone	253,314		380	249,800		250
Pueblo	126,781,716		190,173	132,531,060		132,531
Rye	205,065		308	234,940		235
			\$ 190,861			\$ 133,016
Rio Blanco	57,923,353	4.30	249,070	54,438,180	4.00	217,753
Meeker	2,008,353		4,318	2,024,670		4,049
Rangely	1,674,311		3,600	1,679,330		3,359
			\$ 7,918			\$ 7,408
Rio Grande	25,778,125	5.00	128,891	27,011,860	5.00	135,059
Center	133,890		335	132,990		332
Del Norte	1,327,900		3,320	1,393,560		3,464
Monte Vista	4,763,765		11,909	4,731,645		11,829
			\$ 15,564			\$ 15,645
Routt	28,309,660	3.40	96,253	30,533,350	3.40	103,813
Hayden	693,390		1,179	711,900		1,210
Oak Creek	382,370		650	401,590		683
Steamboat Springs	3,743,270		6,364	4,107,390		6,983
Yampa	272,580		463	268,580		456
			\$ 8,656			\$ 9,332
Saguache	11,689,840	1.00	11,690	12,104,780	1.00	12,105
Bonanza	28,670		14	29,900		15
Center	1,202,070		601	1,208,850		604
Crestone	49,460		25	52,110		26
Moffat	52,910		26	59,380		30
Saguache	420,930		210	429,910		215
			\$ 876			\$ 890
San Juan	3,690,135	1.00	3,690	4,148,610	1.00	4,149
Silverton	617,290		308	630,130		320

1971

1972

	1970 Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Revenue	Municipal Revenue
San Miguel	NO ROAD AND BRIDGE FUND		\$	\$	\$ 8,552,010	None	\$ --	\$ --
Norwood					410,620			--
Telluride					559,300			--
Sedgwick	\$ 15,575,010	4.75	73,981		15,657,430	4.75	74,373	
Julesburg	2,507,970			5,956	2,512,760			5,968
Ovid	306,370			728	307,610			730
Sedgwick	158,350			376	149,980			356
				\$ 7,060				\$ 7,054
Summit	13,605,320	3.50	47,619		18,973,500	5.34	101,318	
Blue River	532,110			931	670,650			1,791
Breckenridge	1,551,060			2,714	1,806,570			4,824
Dillon	1,368,600			2,395	2,033,380			5,429
Frisco	709,460			1,242	737,280			1,968
Silverthorne	307,290			537	376,390			1,005
				\$ 7,819				\$ 15,017
Teller	8,542,260	3.00	25,627		10,363,960	3.00	31,092	
Cripple Creek	694,050			1,041	702,800			1,054
Green Mountain Falls	24,070			36	24,030			36
Victor	266,690			400	273,570			410
Woodland Park	1,599,600			2,399	1,665,300			2,498
				\$ 3,876				\$ 3,998
Washington	40,651,310	2.00	81,303		39,028,400	None	--	--
Akron	2,450,545			2,450	2,464,930			--
Otis	470,335			470	479,470			--
				\$ 2,920				
Weld	202,095,790	3.50	707,335		222,814,520	4.50	1,002,665	
Ault	1,000,360			1,750	983,740			2,213
Dacono	241,860			423	443,350			998
Eaton	2,218,240			3,882	2,244,220			5,049
Erie	483,340			846	516,250			1,162
Evans	3,102,400			5,429	3,534,360			7,952
Firestone	232,920			408	267,240			601
Fort Lupton	2,951,680			5,165	2,932,500			6,598
Frederick	350,690			614	383,450			863
Gilcrest	298,000			521	302,150			680
Greeley	57,425,650			100,495	59,853,480			134,670
Grover	88,460			155	86,640			195
Hudson	459,090			803	448,300			1,009
Johnstown	1,110,360			1,943	1,179,780			2,654
Keenesburg	514,660			901	497,240			1,119
Koeta	12,590			22	11,870			27
Kersey	407,860			714	420,290			946
La Salle	1,477,730			2,586	1,554,290			3,497

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	1971			1972		
	1970 Assessed Valuation	County Road & Bridge Levy	Municipal Revenue	1971 Assessed Valuation	County Road & Bridge Levy	Municipal Revenue
Mead	\$ 152,560	\$	\$ 267	\$ 159,380	\$	\$ 359
Milliken	413,600		724	415,450		935
Nunn	218,550		382	220,210		495
Pierce	426,490		746	428,000		963
Platteville	556,020		973	594,960		1,339
Raymer	91,330		160	88,940		200
Rosedale	169,550		297	170,590		384
Severance	142,280		249	132,620		298
Windsor			3,223	1,918,950		4,318
			\$ 133,678			\$ 179,524
Yuma	32,761,160	5.50	180,186	33,908,300	5.30	179,714
Eckley	121,990		335	119,940		318
Wray	2,681,400		7,374	2,782,920		7,375
Yuma	2,964,160		8,151	2,955,160		7,831
			\$ 15,860			\$ 15,524
Total Revenue to Municipalities from County Road and Bridge Fund						
			\$ 3,314,906			\$ 3,441,117

1/ This table is a straight projection of the amounts of County Road and Bridge Fund Revenues municipalities would have received, assuming all taxes levied were collected, pursuant to H.B. 1037, 1970 Session.

2/ Source for 1970 was the "59th Annual Report of the Colorado Tax Commission, 1970", which gives levies and assessed valuations as of January 1, 1971, applicable in 1971. Source for 1971 is the "1st Annual Report of the Division of Property Taxation, 1971", which gives levies and a valuation as of January 1, 1972, applicable in 1972.

TABLE III

COUNTY HIGHWAY FUNDS

County	1969		1970		1971 ^{4/}		1972 ^{5/}	
	Levy ^{2/}	Road & Bridge Property Tax Revenue ^{3/} All Sources	Levy ^{2/}	Road & Bridge Property Tax Revenue ^{3/} All Sources	Levy ^{2/}	Road & Bridge Property Tax Revenue ^{3/} All Sources	Levy	Est. County Portion of Road and Bridge Levy ^{6/}
Adams	3.20	\$ 869,873	3.00	\$ 887,728	3.00	\$ 674,277	3.00	\$ 726,711
Alamosa	3.00	59,095	3.00	59,051	3.00	61,508	3.50	55,353
Arapahoe	1.33	427,196	1.30	409,733	1.30	273,904	1.30	319,832
Archuleta	1.00	8,072	1.00	5,346	1.00	5,522	1.00	7,883
Baca	5.00	123,589	5.00	111,745	5.00	110,182	5.00	110,356
Bent	1.00	15,899	2.00	28,895	2.00	30,601	3.00	44,811
Boulder	3.75	990,463	3.75	1,067,204	3.75	800,683	3.75	851,178
Chaffee	1.85	35,163	None	273,746	0.60	9,260	0.50	8,437
Cheyenne	4.50	70,418	3.50	55,728	3.40	55,660	3.40	54,408
Clear Creek	6.00	125,684	4.50	126,654	6.00	156,108	6.00	173,777
Conejos	1.50	17,737	1.50	17,319	1.50	18,741	1.50	16,297
Costilla	1.00	6,598	1.00	7,061	1.00	7,000	1.00	7,911
Crowley	1.90	15,355	2.00	15,613	2.00	16,805	2.00	15,119
Custer	1.00	4,010	1.00	2,856	1.00	2,796	1.00	5,223
Delta	4.50	99,779	3.00	63,249	1.00	23,992	1.00	20,649
Dolores	1.00	2,654	1.00	2,562	1.00	5,217	1.00	4,816
Douglas	8.50	177,699	7.50	169,147	7.50	169,569	8.50	222,942
Eagle	3.85	84,725	3.85	88,862	2.00	46,535	2.80	73,564
Elbert	8.58	151,657	7.50	125,973	7.00	124,509	6.00	105,887
El Paso	5.25	1,858,929	5.25	2,035,308	5.25	1,517,639	5.00	1,477,241
Fremont	2.00	65,021	2.00	64,942	2.00	72,306	2.00	55,824
Garfield	5.30	191,511	5.00	240,701	5.00	166,322	5.12	182,249
Gilpin	2.80	11,139	2.80	10,808	2.80	12,534	2.80	11,513
Grand	1.00	12,904	0.50	8,776	0.25	389	7.00	127,693
Gunnison	4.75	74,808	4.75	81,258	4.00	62,946	3.00	45,563
Hinsdale	2.00	6,052	4.00	9,715	4.00	9,825	0.50	1,032
Huerfano	3.00	32,112	2.00	25,825	2.00	17,478	2.00	21,105
Jackson	1.00	8,521	1.00	8,879	1.00	6,278	1.00	9,347
Jefferson	3.83	1,552,477	3.85	1,695,858	3.83	1,181,553	3.83	1,289,058
Kiowa	7.20	110,046	6.50	102,560	6.00	99,737	6.00	93,043
Total		\$ 3,911,272		\$ 2,079,195		\$ 2,180,552		\$ 2,180,552
		258,825		283,136		300,477		300,477
		997,471		1,041,794		994,593		994,593
		237,650		275,928		271,038		271,038
		521,868		603,545		628,076		628,076
		216,243		269,819		271,790		271,790
		1,936,682		1,660,233		1,541,948		1,541,948
		265,330		273,746		315,727		315,727
		260,297		288,914		304,755		304,755
		288,976		307,358		349,377		349,377
		283,410		324,225		346,406		346,406
		180,424		194,701		231,744		231,744
		112,532		131,202		141,022		141,022
		140,836		162,020		165,749		165,749
		480,234		555,755		583,454		583,454
		262,455		299,788		353,920		353,920
		470,601		443,252		470,715		470,715
		359,880		425,053		400,446		400,446
		406,757		434,168		455,876		455,876
		3,090,122		3,513,084		3,200,137		3,200,137
		409,065		464,257		527,438		527,438
		689,454		837,766		797,827		797,827
		91,376		115,914		121,887		121,887
		386,251		432,274		455,166		455,166
		538,772		647,244		902,990		902,990
		144,219		157,772		150,957		150,957
		263,656		304,036		309,714		309,714
		259,822		286,499		308,883		308,883
		3,632,004		3,751,714		3,576,503		3,576,503
		306,417		340,785		362,147		362,147

Table III (Continued)

County	1969			1970			1971/			1972/		
	Levy ^{2/}	Road & Bridge Property Tax Revenue ^{3/}	Total Revenue ^{3/} All Sources	Levy ^{2/}	Road & Bridge Property Tax Revenue ^{3/}	Total Revenue ^{3/} All Sources	Levy ^{2/}	Road & Bridge Property Tax Revenue ^{3/}	Total Revenue ^{3/} All Sources	Levy	Road & Bridge Property Tax Revenue ^{3/}	Total Revenue ^{3/} All Sources
Kit Carson	7.50	\$ 192,903	\$ 539,154	7.50	\$ 199,835	\$ 624,197	7.50	\$ 180,265	\$ 640,431	7.50	\$ 181,111	\$ 640,431
Lake	2.89	131,391	249,196	3.42	154,108	324,947	2.53	122,364	286,450	1.36	70,760	286,450
La Plata	5.00	208,246	644,732	5.00	210,794	748,482	5.00	171,158	749,990	5.00	176,210	749,990
Larimer	3.80	604,934	1,423,216	3.80	627,186	1,511,741	3.80	486,753	1,448,023	3.30	446,561	1,448,023
Las Animas	3.00	87,121	620,236	2.50	67,932	749,930	3.00	78,239	788,629	2.00	51,331	788,629
Lincoln	7.50	151,562	426,762	5.50	105,088	439,043	7.00	123,084	480,464	7.00	125,710	480,464
Logan	3.42	214,350	681,751	3.00	178,865	762,194	1.75	91,366	691,729	1.50	82,440	691,729
Mesa	4.00	419,767	1,271,674	3.00	326,366	1,384,938	3.00	248,653	1,440,505	2.00	171,111	1,440,505
Mineral	6.99	14,622	127,875	6.00	14,938	107,503	5.66	15,919	127,593	5.66	17,888	127,593
Moffat	None	--	816,499	None	--	968,940	None	--	1,026,277	None	--	1,026,277
Montezuma	2.00	49,841	489,789	2.00	50,418	575,592	2.00	41,957	665,486	2.00	40,710	665,486
Montrose	1.00	27,847	652,428	1.00	28,009	752,886	0.50	11,409	793,019	0.50	14,410	793,019
Morgan	7.50	407,735	770,777	6.00	334,995	730,111	6.00	283,559	743,986	6.00	276,600	743,986
Otero	4.46	187,223	412,182	4.46	185,367	444,265	4.46	145,631	438,873	4.46	143,830	438,873
Ouray	0.50	2,673	80,518	0.50	2,650	102,365	0.50	2,625	118,066	0.50	2,550	118,066
Park	4.00	34,907	398,617	2.80	28,275	484,698	2.00	21,423	507,683	2.00	23,500	507,683
Phillips	2.24	39,990	205,394	2.00	37,037	234,794	1.40	23,485	243,155	1.40	24,400	243,155
Pitkin	7.14	156,678	433,601	3.50	142,283	362,808	3.50	123,921	381,185	2.20	89,110	381,185
Prowers	4.00	124,427	386,276	5.00	156,192	494,276	5.00	130,318	484,107	5.00	136,830	484,107
Pueblo	1.70	324,673	783,136	1.70	345,613	918,481	3.00	498,497	1,091,101	2.00	303,110	1,091,101
Rio Blanco	4.30	274,376	744,506	4.30	264,957	811,430	4.30	242,057	874,655	4.00	210,340	874,655
Rio Grande	7.00	169,488	431,058	5.00	125,988	446,965	5.00	115,607	458,763	5.00	119,410	458,763
Routt	2.40	57,563	670,250	2.40	58,476	630,934	3.40	78,958	745,341	3.40	94,440	745,341
Saguache	2.00	18,700	473,617	1.00	6,512	526,677	1.00	5,991	569,909	1.00	11,210	569,909
San Juan	1.00	4,089	85,601	1.00	3,120	75,941	1.00	3,534	94,333	1.00	3,820	94,333
San Miguel	None	--	301,726	None	--	373,050	None	--	399,380	None	--	399,380
Sedgwick	4.33	69,123	213,112	4.33	68,314	238,771	4.75	67,026	247,003	4.75	67,310	247,003
Summit	2.33	25,824	175,304	2.39	28,484	211,302	3.50	46,959	251,654	5.34	86,500	251,654
Teller	2.68	16,064	169,998	3.68	24,360	233,841	3.00	19,805	282,996	3.00	27,000	282,996
Washington	3.00	109,574	592,008	2.00	70,217	663,975	2.00	78,533	663,490	None	--	663,490
Weld	3.50	651,311	2,113,721	3.50	695,813	2,142,860	3.50	601,122	2,220,718	4.50	823,140	2,220,718
Yuma	5.70	171,765	553,119	5.70	182,310	676,092	5.50	180,790	691,097	5.30	164,150	691,097
TOTALS		\$12,157,953	\$37,340,734		\$12,253,794	\$40,659,206		\$ 9,980,884	\$41,654,504		\$10,124,340	\$41,654,504

Footnotes

- 1/ Except for the listed mill levy and the 1972 estimates, all data on county revenue is taken directly from the Highway Department Annual Report for the listed year. Apparently the Department takes these figures directly from the reports each individual county makes to the Highway Department at the end of their fiscal (calendar) year. The counties of Moffat and San Miguel reported no local tax income; the only figure reported at all by these counties for local receipts was: For Moffat, \$40,147 from "other" sources; and, for San Miguel, \$911 from "other" sources.
- 2/ Annual report of the Colorado Tax Commission 1968, 1969, 1970, 1971. This column reflects the levy as of January 1 of the year listed; thus, for example, the 1969 levy is taken from the 1968 tax commission report which cites the levy as of January 1, 1969, applicable in 1969.
- 3/ Colorado's Annual Highway Report for the respective calendar year includes Road and Bridge Levy and Special Assessments. The amount reported herein does not include any general fund appropriations. The 1971 data --both Property Tax and Total Revenues --are adjusted in an attempt to show only the amounts accruing to the counties for their own use. That is, it is believed that the amounts shown reflect deductions for the municipal share of county road and bridge fund property tax revenues.
- 4/ 1971 data is preliminary only. The amounts reported are, again, those supplied to the Highway Department by each county; they were taken directly from a computer print-out of the reported data entered by the Department for compilation of the 1971 annual report. This 1971 data should reflect mileage changes used in computing county highway mileage; the effect of the sharing of county road and bridge levies with municipalities; and the additional dollars raised by the \$2.50 share of license fees.
- 5/ Estimates only. The amounts are computed from levy and assessed valuation of county for 1971 applicable in 1972. It also cannot reflect delinquencies, non-collected taxes, etc.
- 6/ The estimated county portion is that amount remaining after deducting the share allocated to municipalities (50% of the revenue collected is to be returned on the basis of assessed valuation). The total shown for the county reflects deductions for all municipalities even those who must (those who would receive \$2,000 or less) accept their share in labor or materials.

TABLE IV

AMOUNTS OF REVENUE RECEIVED BY EACH COUNTY FROM THE \$1.50
SPECIAL REGISTRATION AND THE \$2.50 SHARE OF LICENSE
FEES -- AS REPORTED BY EACH COUNTY FOR CALENDAR
YEARS 1970 AND 1971 1/

<u>County</u>	<u>1970 2/</u> Receipts From \$1.50 Special M.V. Assessment	<u>1970 3/</u> Audit	<u>1971</u> Receipts From \$1.50 Special M.V. Assessment	<u>1971</u> Receipts from \$2.50 Share of M.V. Regu- lar Fees	<u>1971</u> Total Receipts From \$1.50 and \$2.50 Special M.V. Assessment	<u>1971</u> Audit Report Total
Adams	\$ 83,706	\$	\$100,192	\$ 98,205	\$ 198,397	\$206,569
Alamosa	6,300		NR	NR	NR	NA
Arapahoe	46,499	NR 4/			105,208	NR
Archuleta	2,031	4,070			4,230	
Baca	1,245	NR			5,377	NR
Bent	3,717		3,936	5,115	9,051	
Boulder	28,497		80,293		80,293	
Chaffee	4,913		8,008	3,460	11,468	
Cheyenne	1,845				4,337	
Clear Creek	2,946		3,380	3,707	7,087	
Conejos	4,350	NR			4,521	NA
Costilla	2,820	NR			NR	NA
Crowley	253		128	170	298	NA
Custer	1,732		1,712	2,025	3,737	NA
Delta	13,666		14,712	17,475	32,187	
Dolores	1,456				3,025	
Douglas	9,691				25,169	
Eagle	5,268				12,119	
Elbert	4,679	4,646	3,482	7,963	11,445	
El Paso	92,373		2,590	232,623	235,213	

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<u>County</u>	<u>1970 2/</u> Receipts From \$1.50 Special M.V. Assessment	<u>1970 3/</u> Audit	<u>1971</u> Receipts From \$1.50 Special M.V. Assessment	<u>1971</u> Receipts from \$2.50 Share of M.V. Regu- lar Fees	<u>1971</u> Total Receipts From \$1.50 and \$2.50 Special M.V. Assessment	<u>1971 3/</u> Audit Report Total
Fremont	\$ 9,005	\$10,110	\$ 22,652	\$	\$ 22,652	\$ 24,076
Garfield	9,236				21,839	
Gilpin	1,214	0	1,359	1,512	2,871	
Grand	4,662	5,017			9,875	
Gunnison	3,405				7,999	
Hinsdale	338				519	775
Huerfano	1,904	1,799			4,848	
Jackson	1,526				3,334	
Jefferson	69,300	64,800	79,612	84,940	164,552	NA
Kiowa	NR	2,181			5,203	
Kit Carson	433		9,704	6,635	16,339	
Lake	4,610		5,409	5,277	10,686	
La Plata	11,152				25,583	
Larimer	36,138				76,264	
Las Animas	5,223				12,835	
Lincoln	3,380		3,509	4,478	7,987	
Logan	11,759	11,688	26,959		26,959	
Mesa	43,716	NR	46,951	52,507	99,458	NR
Mineral	403	404	556	424	980	1,213
Meffat	2,136				4,613	
Montezuma	8,225				18,969	
Montrose	12,495				29,150	
Morgan	13,630		15,334	17,570	32,904	33,988
Otero	11,230	12,814			20,294	18,198
Ouray	981		1,241	6,905	8,146	9,324

<u>County</u>	<u>1970 2/</u> Receipts From \$1.50 Special M.V. Assessment	<u>1970 3/</u> Audit	<u>1971</u> Receipts From \$1.50 Special M.V. Assessment	<u>1971</u> Receipts from \$2.50 Share of M.V. Regu- lar Fees	<u>1971</u> Total Receipts From \$1.50 and \$2.50 Special M.V. Assessment	<u>1971 3/</u> Audit Report Total
Park	\$ 3,006	\$	\$	\$	\$ 7,431	\$ NA
Phillips	2,914	NR	3,117	3,883	7,000	NR
Pitkin	8,043	9,119	9,199	9,843	19,042	
Prowers	6,801		7,135	8,788	15,923	
Pueblo	26,200	NR			59,146	
Rio Blanco	2,415	2,440	5,341	3,378	8,719	8,807
Rio Grande	7,512				18,977	17,612
Routt	4,235				549	
Saguache	2,124	588	4,401	3,010	7,411	NA
San Juan	NR	1,230	1,250	1,336	2,586	2,582
San Miguel	1,483				3,410	
Sedgwick	2,290		2,319	3,138	5,457	
Summit	3,956	2,152			5,461	
Teller	2,852				6,690	
Washington	5,865		6,130	8,123	14,253	14,330
Weld	45,192		40,830	68,049	108,879	
Yuma	7,924		8,309	10,615	18,924	
Totals	\$716,900				\$1,697,879	
State Estimate of Total Amounts Counties Should Receive			\$753,772	\$903,396	\$1,657,118	

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NOTE: Footnotes on page 4.

FOOTNOTES

- 1/ All data is that reported by each county to the State Highway Department. Source for 1970 is the Colorado's Annual Highway Report for 1970; for 1971, the source is a preliminary computer print out of the data as compiled from county reports.
- 2/ All 1971 data is taken directly for the reports supplied by each County to the State Highway Department. A blank under the \$1.50 column and the \$2.50 column indicates that the breakout of receipts from the two sources was not reported as requested on the Highway Department's forms -- only a total was reported combining receipts from both sources. The Department does request that the amounts from the \$1.50 and the \$2.50 be reported separately. As the table indicates, some do report the two amounts separately as requested, some report only a total amount and some do not even report a total for these fees. If only one figure was reported (either as \$1.50 or \$2.50 receipts) it is reported in the "total" column.
- 3/ In some instances, the amounts reported appeared to be rather unrealistic when the number of automobile registrations were considered. As an attempt to verify the reported amounts, the County audits on file in the State Auditor's Office were examined for comparison. The audited amount is reported only when it differed significantly from that amount reported to the Highway Department or when the use of the audit allowed a dollar amount to be shown when reported data has not been supplied to the Department. In comparing the audit reports, with the Highway Department printout, the staff did attempt to reconcile the data presented in the two reports where possible. That is, for example, the Highway Department data for Larimer County in 1971 showed receipts of \$76,264 for the \$1.50 special registration fee and \$32,857 for the \$2.50 portion of license fees; yet, in 1970, Larimer County reported receipts of \$36,138 from the \$1.50 fee only. In reviewing Larimer County's audit, it showed specific ownership tax (A) receipts of exactly \$32,857 -- the amount recorded in the \$2.50 column -- and total receipts of \$76,264 for special auto registration fees. Thus, the staff assumed the \$32,857 was incorrectly entered, either by the County or by the Highway Department, in the wrong column and adjusted this table accordingly.
- 4/ NR means no report is available -- the County has not yet made its report to the Highway Department -- or that a report was made but the amounts, either in total or separately were not reported.
- 5/ NA means audit report not available.

Table V

AMOUNTS REALIZED BY MUNICIPALITIES FROM THE \$1.50 SPECIAL AUTO REGISTRATION FEE
AND THE \$2.50 PORTION OF AUTO LICENSES, 1970 AND 1971 --
AS REPORTED TO THE STATE DEPARTMENT OF HIGHWAYS BY EACH MUNICIPALITY

Municipality	1970	1971		Total \$1.50 + \$2.50
	Receipts from \$1.50 Special Auto Regis- tration Fee	Receipts from \$1.50 Special Auto Regis- tration Fee	Receipts from \$2.50 Portion of State License Fees	
Aguilar	734			N.R.
Akron	2,219			5,255
Alamosa	6,027			N.R.
Alma	N.R.			645
Antonito	N.R.			N.R.
Arriba	290			680
Arvada	48,563	61,746	69,420	131,166
Aspen	4,082			5,700
Ault	1,133			2,721
Aurora	70,640			172,584
Basalt	479			N.R.
Bayfield	N.R.			901
Bennett	N.R.			1,780
Berthoud	N.R.	350	3,748	4,098
Bethune	20			411
Black Hawk	N.R.			1,148
Blanca	N.R.			641
Blue River	326			N.R.
Bonanza	N.R.			N.R.
Boone	335			714
Boulder	65,572			146,825
Bow Mar	1,005			3,163
Branson	N.R.			N.R.
Breckenridge	N.R.			N.R.
Brighton	9,452			24,229

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<u>Municipality</u>	1970	1971		Total \$1.50 + \$2.50
	Receipts from \$1.50 Special Auto Regis- tration Fee	Receipts from \$1.50 Special Auto Regis- tration fee	Receipts from \$2.50 Portion of State License Fees	
Broomfield	9,566	8,019	10,040	18,059
Brush	3,888	4,060	5,091	9,151
Buena Vista	2,349			3,632
Burlington	2,802			10,555
Calhan	N.R.			N.R.
Campo	350			N.R.
Canon City	9,290	9,705	12,065	21,770
Carbondale	1,507			3,262
Castle Rock	2,547			5,163
Cedaredge	645			1,502
Center	N.R.			4,747
Central City	590			N.R.
Cheraw	N.R.			N.R.
Cherry Hills Village	N.R.			N.R.
Cheyenne Wells	N.R.			N.R.
Coal Creek	N.R.			535
Cokedale	N.R.			N.R.
Collbran	362			981
Colorado Springs	12,306	113,434	153,302	266,736
Columbine Valley	561	551	919	1,470
Commerce City	23,593	53,710	2,347	56,057
Carty	7,319			N.R.
Craig	6,872			14,843
Crawford	134			206
Creede	894	916	895	1,811
Crested Butte	670			1,465
Crestone	N.R.			N.R.
Cripple Creek	767			876
Crook	N.R.			N.R.
Crowley	211	48	357	405

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<u>Municipality</u>	1970	1971		Total \$1.50 + \$2.50
	<u>Receipts from \$1.50 Special Auto Regis- tration Fee</u>	<u>Receipts from \$1.50 Special Auto Regis- tration fee</u>	<u>Receipts from \$2.50 Portion of State License Fees</u>	
Dacono	N.R.			N.R.
De Beque	N.R.			N.R.
Deer Trail	532			1,662
Del Norte	1,557			2,374
Delta	4,269			10,092
Denver	490,290			1,173,022
Dillon	N.R.			N.R.
Dinosaur	N.R.			880
Dolores	832			1,916
Dove Creek	891	965	1,015	1,978
Durango	14,514	11,258	13,918	25,176
Eads	1,100			2,475
Eagle	1,164			2,108
East Canon	2,063			5,335
Eaton	2,314			5,314
Eckley	N.R.			N.R.
Edgewater	7,512	13,990	4,000	17,990
Elizabeth	N.R.			N.R.
Empire	411			N.R.
Englewood	40,398			93,320
Erie	1,235			2,540
Estes Park	3,138			7,489
Evans	2,907			8,424
Fairplay	664			1,540
Federal Heights	2,739			8,061
Firestone	N.R.			N.R.
Flagler	66			844
Fleming	419			943
Florence	2,670			3,536
Fort Collins	39,064	39,945	58,247	98,192

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<u>Municipality</u>	1970	1971		Total <u>\$1.50 + \$2.50</u>
	<u>Receipts from \$1.50 Special Auto Regis- tration Fee</u>	<u>Receipts from \$1.50 Special Auto Regis- tration fee</u>	<u>Receipts from \$2.50 Portion of State License Fees</u>	
Fort Lupton	3,061			7,049
Fort Morgan	8,670	9,522	11,990	21,512
Fountain	431	6,349	6,451	12,800
Fowler	540			1,446
Fraser	286			711
Frederick	1,503			2,153
Frisco	745			1,895
Fruita	91	64	1,382	1,446
Garden City	493			1,044
Genoa	204			534
Georgetown	N.R.			N.R.
Gilcrest	N.R.			1,218
Glendale	1,746			3,877
Glenwood Springs	N.R.			17,260
Golden	11,294	11,377	18,963	30,340
Granada	460	238	244	482
Granby	1,100			2,924
Grand Junction	23,776	23,739	29,823	53,562
Grand Lake	N.R.			457
Grand Valley	393			1,056
Greeley	40,210	60,517	95,546	156,063
Green Mt. Falls	685			1,768
Greenwood Village	3,153			7,952
Grover	106			314
Gunnison	4,195			9,188
Gypsum	N.R.			1,062
Hartman	N.R.			N.R.
Haswell	162			333
Haxtun	2,811	2,962	1,704	4,800
Hayden	874			100

1970

Receipts from
\$1.50 Special
Auto Regis-
tration Fee

1971

Receipts from
\$2.50 Portion
of State
License Fees

Total
\$1.50 + \$2.50

Municipality

Hillrose	N.R.	998	1,208	2,206
Holly	N.R.			6,352
Holyoke	2,342			N.R.
Hooper	N.R.			1,381
Hotchkiss	611			
Hot Sulphur Springs	347			867
Hudson	750			1,775
Hugo	922	1,017	1,248	2,265
Idaho Springs	2,859	3,142	3,490	6,632
Ignacio	N.R.			1,102
Iliff	154	343	149	492
Jamestown	N.R.	360	220	580
Johnstown	1,474			3,504
Julesburg	2,156	2,245	4,616	6,861
Keenesburg	598			1,475
Keota	N.R.	1,669	54	N.R.
Kersey	671			1,723
Kiowa	278			618
Kit Carson	331			843
Kremmling	1,070			2,801
Lafayette	4,874			13,000
La Jara	N.R.			N.R.
La Junta	10,481			30,366
Lake City	279	179	412	591
Lakewood	101,915			263,007
Lamar	7,271	6,685	11,142	17,827
La Salle	1,695			4,045
Las Animas	3,807	6,513	2,943	9,456
La Veta	648			1,444
Leadville	5,170	5,323	5,850	11,173

<u>Municipality</u>	1970		1971		Total \$1.50 + \$2.50
	Receipts from \$1.50 Special Auto Regis- tration Fee	Receipts from \$1.50 Special Auto Regis- tration fee	Receipts from \$2.50 Portion of State License Fees	Receipts from \$2.50 Portion of State License Fees	
Limon	2,629				5,561
Littleton	26,859				62,140
Log Lane Village	571				426
Longmont	N.R.				90,812
Louisville	N.R.	2,938	3,735		6,673
Loveland	17,573	4,556	44,372		48,928
Lyons	1,565	1,692	1,975		3,667
Manassa	600				2,024
Mancos	754				1,283
Manitou Springs	N.R.				N.R.
Manzanola	145				902
Mead	N.R.				310
Meeker	2,052				4,281
Merino	482				1,084
Milliken	796				1,837
Minturn	1,188				1,995
Moffat	N.R.				N.R.
Monte Vista	4,254				5,187
Montrose	7,466				17,073
Monument	770				4,650
Morrison	622				1,142
Mountain View	N.R.			412	624
Naturita	969	212		652	2,560
Nederland	884	1,908		591	1,558
New Castle	609	585		975	1,560
Northglenn	24,582				60,615
Norwood	459				1,064
Nucla	1,409				N.R.
Nunn	N.R.				N.R.
Oak Creek	68				919

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<u>Municipality</u>	1970	1971		Total \$1.50 + \$2.50
	<u>Receipts from \$1.50 Special Auto Regis- tration Fee</u>	<u>Receipts from \$1.50 Special Auto Regis- tration fee</u>	<u>Receipts from \$2.50 Portion of State License Fees</u>	
Olathe	959			2,257
Olney Springs	268			627
Ordway	N.R.			2,765
Otis	719			1,551
Ouray	1,044			2,223
Ovid	N.R.	665	815	1,480
Pagosa Springs	1,700	1,150	990	2,140
Palisade	1,065			1,522
Palmer Lake	1,396			4,783
Paoli	42	30	29	59
Paonia	1,430			3,516
Peetz	N.R.			N.R.
Prince	521			1,232
Pitkin	101			148
Platteville	908			2,473
Poncha Springs	366	237	202	439
Pritchett	N.R.			N.R.
Pueblo	91,782			241,756
Ramah	108	99	165	264
Rangley	2,300	4,430	2,168	6,598
Raymer	90			208
Redcliff	N.R.			N.R.
Rico	N.R.	496	248	744
Ridgway	365			761
Rifle	2,810			5,951
Rockvale	N.R.			N.R.
Rocky Ford	9,538			9,459
Romeo	N.R.			N.R.
Rosedale	225			566
Rye	180			318

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<u>Municipality</u>	1970	1971		Total \$1.50 + \$2.50
	Receipts from \$1.50 Special Auto Regis- tration Fee	Receipts from \$1.50 Special Auto Regis- tration fee	Receipts from \$2.50 Portion of State License Fees	
Saguache	1,494			N.R.
Salida	5,292			12,302
Sanford	N.R.			N.R.
San Luis	1,504			1,207
Saw Pit	N.R.			N.R.
Sedgwick	268	251	327	578
Seibert	N.R.	843	653	1,496
Severance	N.R.			N.R.
Sheridan	6,747			15,083
Sheridan Lake	81			169
Silt	589			1,341
Silver Cliff	N.R.			N.R.
Silver Plume	219			N.R.
Silverthorne	N.R.			1,424
Silverton	1,230			2,582
Simla	561			1,690
Springfield	2,136			4,742
Starkville	N.R.			N.R.
Steamboat Springs	N.R.			N.R.
Sterling	12,225			28,743
Stratton	72			3,017
Sugar City	318			650
Superior	N.R.	450	562	1,012
Swink	487			569
Telluride	N.R.	648	918	1,566
Thornton	13,252	18,489	34,569	53,058
Timnath	N.R.			392
Trinidad	8,418			20,659
Two Buttes	N.R.			N.R.
Vail	973			2,507

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<u>Municipality</u>	1970	1971		Total <u>\$1.50 + \$2.50</u>
	<u>Receipts from \$1.50 Special Auto Regis- tration Fee</u>	<u>Receipts from \$1.50 Special Auto Regis- tration fee</u>	<u>Receipts from \$2.50 Portion of State License Fees</u>	
Victor	381			960
Vilas	N.R.			N.R.
Vona	22			378
Walden	1,675			3,717
Walsenburg	3,651			9,000
Walsh	N.R.			N.R.
Ward	N.R.			N.R.
Wellington	677	118	1,484	1,602
Westcliffe	1,011			1,010
Westminster	21,147			52,770
Wheatridge	33,128			93,015
Wiley	95			N.R.
Williamsburg	42	58		58
Windsor	1,911			4,790
Woodland Park	1,619			3,779
Wray	N.R.			N.R.
Yampa	405			N.R.
Yuma	<u>2,830</u>			<u>N.R.</u>
TOTALS	\$1,516,224			\$4,085,411

FOOTNOTE

1/ All data is that reported by each municipality to the State Highway Department. Source for 1970 is the Colorado's Annual Highway Report for 1970; for 1971, the source is a preliminary computer printout of the data as compiled from Individual City Reports to the Division of Highways. A blank under the \$1.50 column and the \$2.50 column indicates that the breakout of receipts from the two sources was not reported as requested on the Highway Department's forms -- only a total was reported combining receipts from both sources. The Department does request that the amounts from the \$1.50 and the \$2.50 be reported separately. As the table indicates, some do report the two amounts separately as requested, some report only a total amount, and some do not even report a total for these fees. If only one figure was reported (either as \$1.50 or \$2.50 receipts) it is reported in the "Total" column. "NR" means no reported data available.

In some instances, the amounts reported appeared to be rather unrealistic when the number of automobile registrations were considered. In an attempt to verify the reported amounts, which appeared to be rather clearly unrealistic in view of the previous years reporting of the \$1.50, some of the municipal audits on file in the State Auditor's Office were examined for comparison. The audited amount is reported only when it differed significantly from that amount reported to the Highway Department, when reported data had not been supplied to the Department, or when comparison of the data indicated an obvious error in the data reported to the Highway Department.