

  
 CENTER FOR TAX POLICY  
**EXECUTIVE REPORT**

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**THE STRUCTURE OF GOVERNMENT IN COLORADO:  
 A TEN-YEAR UPDATE**

In 1992, CPEC released its first report outlining the structure of government in Colorado. In that first report on government structure in Colorado, we posed a series of questions related to the governmental structure in the state. Among those questions was the impact that both increasing population and the recent passage of TABOR would mean for Colorado's government structure in the future.

In the intervening decade, significant changes occurred in Colorado, both demographically and in regard to the funding of government. Specifically, the state's population increased by just over 1 million people between the years 1991 and 2001. This represents just over a 30% increase in population over the decade. At the same time, since 1992, the state has now experienced just under a decade of operating government under the TABOR Amendment limitations. This tax and expenditure limitation amendment provides bounds on the rate at which government in the state, regardless of level (ie: state, municipal, county, special district) may grow, potentially impacting the ability existing governmental units to expand service delivery. This update to the structure of government report will explore whether these significant changes to the state, as well as others, may be linked to changes in the number of local government units.

The state of Colorado now has 2376 units of government. This represents an increase of 403 units or 20% over the 1973 units of government in existence in 1992. As Table 1 below demonstrates, the majority of the growth occurred in special districts. Overall, the state added 1 county, 2 municipalities, 2 school districts and 398 special districts over the 10 year period.

<b>TABLE 1</b>				
<b>Local Government Comparison, 1992-2002</b>				
	<b>1992</b>	<b>2002</b>	<b>Increase</b>	<b>% Change</b>
State Government	1	1	0	0%
Counties ( <i>see Note 1</i> )	63	64	1	2%
Municipalities ( <i>See Note 2</i> )	266	268	2	1%
K-12 School Districts	176	178	2	1%
Special and Other Districts	1467	1865	398	27%
<b>TOTAL</b>	<b>1973</b>	<b>2376</b>	<b>403</b>	<b>20%</b>

Note 1: 1992 includes C/C Denver; 2002 includes C/C Denver and Broomfield  
 Note 2: 1992 includes Broomfield, excludes Denver; 2002 excludes Denver and Broomfield