

**LARIMER COUNTY**

**OPEN SPACE SALES TAX ACTIVITY  
PERIOD ENDING AUGUST 31, 2009**

REVENUES:

|                  |    |                   |
|------------------|----|-------------------|
| SALES TAX        | \$ | 711,840.81        |
| MV USE TAX       | \$ | 45,347.04         |
| BUILDING USE TAX | \$ | 9,660.24          |
| INTEREST         | \$ | 388.00            |
| TOTAL REVENUE    | \$ | <u>767,236.09</u> |

EXPENDITURES:

|                                   |    |                   |    |           |
|-----------------------------------|----|-------------------|----|-----------|
| PERSONNEL & OPERATING             | \$ | 2,981.11          | \$ | 24,070.39 |
|                                   |    |                   | \$ | 24,070.39 |
| PRIOR MONTH RESERVE TO DISTRIBUTE | \$ | <u>40,570.01</u>  |    |           |
| NET REVENUE:                      | \$ | <u>804,824.99</u> |    |           |
| DISTRIBUTED: 95%                  | \$ | <u>764,583.74</u> |    |           |
| RESERVE: 5%                       |    | 40,241.25         |    |           |

% SALES TAX DISTRIBUTED TO INCORP. AREAS (USED AS A BASIS) 55%

**DISTRIBUTION BASED ON POPULATION**

2008 State of Colorado Statistics

|                 | 2007<br>POPULATION | % OF INCORP<br>AREA | REVENUE              |
|-----------------|--------------------|---------------------|----------------------|
| FORT COLLINS    | 134,169            | 62.30               | \$ 261,981.64        |
| LOVELAND        | 64,166             | 29.79               | \$ 125,292.09        |
| ESTES PARK      | 6,165              | 2.86                | \$ 12,037.93         |
| BERTHOUD        | 5,186              | 2.41                | \$ 10,126.31         |
| WELLINGTON      | 5,445              | 2.53                | \$ 10,632.04         |
| TIMNATH         | 231                | 0.11                | \$ 451.06            |
| TOTAL INCORP.   | <u>215,362</u>     | 100.00              | \$ 420,521.06        |
| TOTAL UNINCORP. | <u>68,853</u>      |                     | \$ 344,062.68        |
| TOTAL           | <u>284,215</u>     |                     | <u>\$ 764,583.74</u> |

**DISTRIBUTION BASED ON SALES TAX GENERATION**

2008 Colorado Department of Revenue Statistics

|                | 2007 TAX<br>GENERATION | % OF INCORP<br>AREA SALES TAX | REVENUE              |
|----------------|------------------------|-------------------------------|----------------------|
| FORT COLLINS   | \$ 56,595,885          | 62.36                         | \$ 262,240.58        |
| LOVELAND       | \$ 28,309,398          | 31.18                         | \$ 131,131.32        |
| ESTES PARK     | \$ 4,499,558           | 4.96                          | \$ 20,848.98         |
| BERTHOUD       | \$ 652,393             | 0.72                          | \$ 3,022.90          |
| WELLINGTON     | \$ 555,736             | 0.61                          | \$ 2,575.04          |
| TIMNATH        | \$ 142,479             | 0.16                          | \$ 660.19            |
| TOTAL INCORP   | <u>\$ 90,755,449</u>   | 99.99                         | \$ 420,479.01        |
| TOTAL UNINCORP | <u>\$ 12,469,481</u>   |                               | \$ 344,104.74        |
| TOTAL          | <u>\$ 103,224,930</u>  |                               | <u>\$ 764,583.74</u> |

**DISTRIBUTION BASED ON HIGHEST YIELD**

**TO INCORPORATED AREAS:**

|                |    |                   |
|----------------|----|-------------------|
| FORT COLLINS   | \$ | 262,240.58        |
| LOVELAND       | \$ | 131,131.32        |
| ESTES PARK     | \$ | 20,848.98         |
| BERTHOUD       | \$ | 10,126.31         |
| WELLINGTON     | \$ | 10,632.04         |
| TIMNATH        | \$ | 660.19            |
| TOTAL INCORP   | \$ | <u>435,639.41</u> |
| TOTAL UNINCORP | \$ | <u>328,944.33</u> |
| TOTAL          | \$ | <u>764,583.74</u> |

**DISTRIBUTION BASED ON NEW MUNICIPAL AGREEMENT:****DISTRIBUTION BASED ON POPULATION**

2008 State of Colorado Statistics

|               | 2007<br><u>POPULATION</u> | <u>% OF INCORP<br/>AREA</u> | <u>REVENUE</u>       |
|---------------|---------------------------|-----------------------------|----------------------|
| FORT COLLINS  | 134,169                   | 61.60                       | \$ 268,332.71        |
| LOVELAND      | 64,166                    | 29.46                       | \$ 128,329.47        |
| ESTES PARK    | 6,165                     | 2.83                        | \$ 12,329.76         |
| BERTHOUD      | 5,186                     | 2.38                        | \$ 10,371.80         |
| WELLINGTON    | 5,445                     | 2.50                        | \$ 10,889.79         |
| WINDSOR       | 2,373                     | 1.09                        | \$ 4,745.91          |
| JOHNSTOWN     | 89                        | 0.04                        | \$ 178.00            |
| TIMNATH       | 231                       | 0.11                        | \$ 461.99            |
| TOTAL INCORP. | <u>217,824</u>            | <u>100.00</u>               | <u>\$ 435,639.41</u> |

**DISTRIBUTION BASED ON SALES TAX GENERATION**

2008 Colorado Department of Revenue Statistics

|              | 2008 TAX<br><u>GENERATION</u> | <u>% OF INCORP<br/>AREA SALES TAX</u> | <u>REVENUE</u>       |
|--------------|-------------------------------|---------------------------------------|----------------------|
| FORT COLLINS | \$ 56,595,885                 | 61.53                                 | \$ 268,039.96        |
| LOVELAND     | \$ 28,309,398                 | 30.77                                 | \$ 134,030.67        |
| ESTES PARK   | \$ 4,499,558                  | 4.89                                  | \$ 21,310.05         |
| BERTHOUD     | \$ 652,393                    | 0.71                                  | \$ 3,089.75          |
| WELLINGTON   | \$ 555,736                    | 0.60                                  | \$ 2,631.98          |
| WINDSOR      | \$ 308,956                    | 0.34                                  | \$ 1,463.23          |
| JOHNSTOWN    | \$ 919,634                    | 1.00                                  | \$ 4,355.42          |
| TIMNATH      | \$ 142,479                    | 0.15                                  | \$ 674.79            |
| TOTAL INCORP | <u>\$ 91,984,039</u>          | <u>99.99</u>                          | <u>\$ 435,595.85</u> |

**DISTRIBUTION BASED ON HIGHEST YIELD TO INCORPORATED AREAS:**

|              |                      |               |
|--------------|----------------------|---------------|
| FORT COLLINS | \$ 268,332.71        | 59.01         |
| LOVELAND     | \$ 134,030.67        | 29.48         |
| ESTES PARK   | \$ 21,310.05         | 4.69          |
| BERTHOUD     | \$ 10,371.80         | 2.28          |
| WELLINGTON   | \$ 10,889.79         | 2.39          |
| WINDSOR      | \$ 4,745.91          | 1.04          |
| JOHNSTOWN    | \$ 4,355.42          | 0.96          |
| TIMNATH      | \$ 674.79            | 0.15          |
| TOTAL INCORP | <u>\$ 454,711.12</u> | <u>100.00</u> |

**NEW DISTRIBUTION FOR MUNICIPAL AGREEMENT:****YEAR TO DATE****PAID TO DATE**

|                |                             |                               |                                 |
|----------------|-----------------------------|-------------------------------|---------------------------------|
| FORT COLLINS   | \$ 257,078.17               | \$ 1,589,512.94               | \$ 41,338,110.13                |
| LOVELAND       | \$ 128,409.09               | \$ 793,952.71                 | \$ 17,267,804.06                |
| ESTES PARK     | \$ 20,416.26                | \$ 126,233.61                 | \$ 2,991,519.72                 |
| BERTHOUD       | \$ 9,936.78                 | \$ 61,439.04                  | \$ 1,525,570.81                 |
| WELLINGTON     | \$ 10,433.04                | \$ 64,507.44                  | \$ 944,317.22                   |
| WINDSOR        | \$ 4,546.85                 | \$ 28,113.15                  | \$ 189,526.35                   |
| JOHNSTOWN      | \$ 4,172.74                 | \$ 25,800.03                  | \$ 129,210.88                   |
| TIMNATH        | \$ 646.48                   | \$ 3,997.20                   | \$ 103,976.86                   |
| TOTAL INCORP   | <u>\$ 435,639.41</u>        | <u>\$ 2,693,556.12</u>        | <u>\$ 64,490,036.03</u>         |
| TOTAL UNINCORP | <u>\$ 328,944.33</u>        | <u>\$ 2,033,860.98</u>        | <u>\$ 46,178,224.72</u>         |
| TOTAL          | <u><u>\$ 764,583.74</u></u> | <u><u>\$ 4,727,417.10</u></u> | <u><u>\$ 110,668,260.75</u></u> |