

**OPEN SPACE SALES TAX ACTIVITY
PERIOD ENDING MAY 31, 2011**

REVENUES:

| | | |
|------------------|----|-------------------|
| SALES TAX | \$ | 653,063.05 |
| MV USE TAX | \$ | 53,980.74 |
| BUILDING USE TAX | \$ | 40,010.73 |
| INTEREST | \$ | 143.25 |
| TOTAL REVENUE | \$ | <u>747,197.77</u> |

EXPENDITURES:

| | | | | |
|-----------------------------------|----|-------------------|----|-----------|
| PERSONNEL & OPERATING | \$ | 2,940.30 | \$ | 14,498.86 |
| PRIOR MONTH RESERVE TO DISTRIBUTE | \$ | <u>34,968.35</u> | \$ | 14,498.86 |
| NET REVENUE: | \$ | <u>779,225.82</u> | | |
| DISTRIBUTED: 95% | \$ | 740,264.53 | | |
| RESERVE: 5% | | 38,961.29 | | |

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

DISTRIBUTION BASED ON POPULATION

2010 State of Colorado Statistics

| | 2009 <u>POPULATION</u> | % OF INCORP <u>AREA</u> | <u>REVENUE</u> |
|-----------------|---------------------------|----------------------------|-----------------------------|
| FORT COLLINS | 140,087 | 62.47 | \$ 254,350.41 |
| LOVELAND | 66,132 | 29.49 | \$ 120,073.25 |
| ESTES PARK | 6,555 | 2.92 | \$ 11,901.65 |
| BERTHOUD | 5,225 | 2.33 | \$ 9,486.83 |
| WELLINGTON | 5,634 | 2.51 | \$ 10,229.43 |
| TIMNATH | 608 | 0.27 | \$ 1,103.92 |
| TOTAL INCORP. | <u>224,241</u> | 100.00 | \$ 407,145.49 |
| TOTAL UNINCORP. | <u>75,033</u> | | \$ 333,119.04 |
| TOTAL | <u><u>299,274</u></u> | | <u><u>\$ 740,264.53</u></u> |

DISTRIBUTION BASED ON SALES TAX GENERATION

2010 Colorado Department of Revenue Statistics

| | 2009 TAX <u>GENERATION</u> | % OF INCORP <u>AREA SALES TAX</u> | <u>REVENUE</u> |
|----------------|-------------------------------|--------------------------------------|-----------------------------|
| FORT COLLINS | \$ 52,248,321 | 61.61 | \$ 250,839.04 |
| LOVELAND | \$ 26,110,515 | 30.78 | \$ 125,313.29 |
| ESTES PARK | \$ 4,350,062 | 5.13 | \$ 20,884.22 |
| BERTHOUD | \$ 709,669 | 0.84 | \$ 3,407.05 |
| WELLINGTON | \$ 595,680 | 0.70 | \$ 2,859.80 |
| TIMNATH | \$ 791,804 | 0.93 | \$ 3,801.37 |
| TOTAL INCORP | <u>\$ 84,806,051</u> | 99.99 | \$ 407,104.78 |
| TOTAL UNINCORP | <u>\$ 11,756,866</u> | | \$ 333,159.75 |
| TOTAL | <u><u>\$ 96,562,917</u></u> | | <u><u>\$ 740,264.53</u></u> |

DISTRIBUTION BASED ON HIGHEST YIELD

TO INCORPORATED AREAS:

| | | |
|----------------|----|--------------------------|
| FORT COLLINS | \$ | 254,350.41 |
| LOVELAND | \$ | 125,313.29 |
| ESTES PARK | \$ | 20,884.22 |
| BERTHOUD | \$ | 9,486.83 |
| WELLINGTON | \$ | 10,229.43 |
| TIMNATH | \$ | 3,801.37 |
| TOTAL INCORP | \$ | <u>424,065.55</u> |
| TOTAL UNINCORP | \$ | <u>316,198.98</u> |
| TOTAL | \$ | <u><u>740,264.53</u></u> |

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

2010 State of Colorado Statistics

| | 2009 POPULATION | % OF INCORP AREA | REVENUE |
|---------------|--------------------|---------------------|---------------|
| FORT COLLINS | 140,087 | 61.41 | \$ 260,415.88 |
| LOVELAND | 66,132 | 28.99 | \$ 122,936.63 |
| ESTES PARK | 6,555 | 2.87 | \$ 12,185.47 |
| BERTHOUD | 5,225 | 2.29 | \$ 9,713.06 |
| WELLINGTON | 5,634 | 2.47 | \$ 10,473.37 |
| WINDSOR | 3,099 | 1.36 | \$ 5,760.91 |
| JOHNSTOWN | 780 | 0.34 | \$ 1,449.99 |
| TIMNATH | 608 | 0.27 | \$ 1,130.25 |
| TOTAL INCORP. | 228,120 | 100.00 | \$ 424,065.55 |

DISTRIBUTION BASED ON SALES TAX GENERATION

2010 Colorado Department of Revenue Statistics

| | 2009 TAX GENERATION | % OF INCORP AREA SALES TAX | REVENUE |
|--------------|------------------------|-------------------------------|---------------|
| FORT COLLINS | \$ 52,248,321 | 60.66 | \$ 257,217.69 |
| LOVELAND | \$ 26,110,515 | 30.30 | \$ 128,499.26 |
| ESTES PARK | \$ 4,350,062 | 5.05 | \$ 21,415.29 |
| BERTHOUD | \$ 709,669 | 0.82 | \$ 3,493.69 |
| WELLINGTON | \$ 595,680 | 0.69 | \$ 2,932.52 |
| WINDSOR | \$ 306,548 | 0.36 | \$ 1,509.13 |
| JOHNSTOWN | \$ 1,027,329 | 1.19 | \$ 5,057.53 |
| TIMNATH | \$ 791,804 | 0.92 | \$ 3,898.04 |
| TOTAL INCORP | \$ 86,139,928 | 99.99 | \$ 424,023.15 |

DISTRIBUTION BASED ON HIGHEST YIELD TO INCORPORATED AREAS:

| | | |
|--------------|---------------|--------|
| FORT COLLINS | \$ 260,415.88 | 58.49 |
| LOVELAND | \$ 128,499.26 | 28.86 |
| ESTES PARK | \$ 21,415.29 | 4.81 |
| BERTHOUD | \$ 9,713.06 | 2.18 |
| WELLINGTON | \$ 10,473.37 | 2.35 |
| WINDSOR | \$ 5,760.91 | 1.29 |
| JOHNSTOWN | \$ 5,057.53 | 1.14 |
| TIMNATH | \$ 3,898.04 | 0.88 |
| TOTAL INCORP | \$ 445,233.33 | 100.00 |

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

| | | | |
|----------------|---------------|-----------------|-------------------|
| FORT COLLINS | \$ 248,034.90 | \$ 695,114.62 | \$ 46,326,391.95 |
| LOVELAND | \$ 122,390.00 | \$ 342,996.41 | \$ 19,785,717.70 |
| ESTES PARK | \$ 20,397.14 | \$ 57,162.72 | \$ 3,391,150.83 |
| BERTHOUD | \$ 9,251.27 | \$ 25,926.56 | \$ 1,717,523.49 |
| WELLINGTON | \$ 9,975.43 | \$ 27,956.02 | \$ 1,145,861.55 |
| WINDSOR | \$ 5,487.02 | \$ 15,377.30 | \$ 285,947.58 |
| JOHNSTOWN | \$ 4,817.07 | \$ 13,499.79 | \$ 218,258.24 |
| TIMNATH | \$ 3,712.71 | \$ 10,404.83 | \$ 124,233.82 |
| TOTAL INCORP | \$ 424,065.55 | \$ 1,188,438.25 | \$ 72,995,085.16 |
| TOTAL UNINCORP | \$ 316,198.98 | \$ 885,937.57 | \$ 52,564,542.60 |
| TOTAL | \$ 740,264.53 | \$ 2,074,375.82 | \$ 125,559,627.76 |