Metro Denver MTD Governance Committee
November 20, 2013 — 9:00 AM
Colorado Counties, Inc.

Notes:

Metro Area Local Revenue Distribution:

- Denver presented the model they have developed (see attached Handouts)

Comments and questions:

- Need to see this with county lanes miles as a factor
  - The tables combine cities and counties so that may skew the view
  - The tables at the top of the sheets do not take either population or lane miles into account
- Where we left this discussion was that counties shares would be split according to HUTF formulas and cities would split by population
  - This is based on what the metro counties would have received if the division at the state level was 60% 20% 20%
  - It does not effect what the rest of the state would receive

See Handouts…

Proposed Statewide 0.7 Percent Transportation Sales Tax

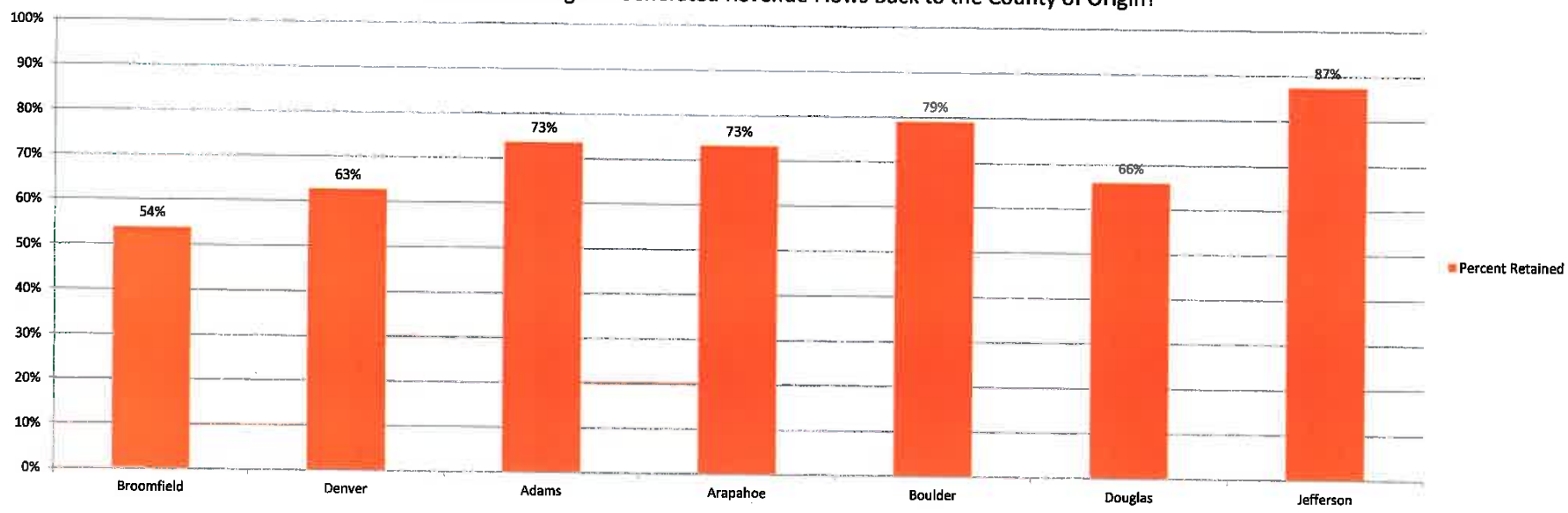
60/20/20 Per Capita Analysis

Base Case: Allow Cities in the 7-County Metro Area to Keep Their 60-20-20 Distributions and Offset by Reducing Counties' Shares in the 7-County Metro Area

	Population		Net Revenue Distributed			Net Revenue Generated			Generated vs. Distributed		
Incorporated/Unincorp. Area	Total Population	% of Total	Base Case 60-20-20	% of Total	$ Distributed Per Capita	$ Generated .7% Sales Tax	% of Total	$ Generated Per Capita	Difference $	Difference Per Capita	Percent Retained
Broomfield	57,305	2%	$1,102,868	2%	$19	$2,049,899	2%	$36	$947,031	$17	54%
Denver	620,917	22%	$15,594,200	25%	$25	$24,900,606	29%	$40	$9,306,407	$15	63%
Adams	451,574	16%	$8,924,067	14%	$20	$12,144,060	14%	$27	$3,219,993	$7	73%
Arapahoe	584,703	21%	$13,071,911	21%	$22	$17,871,413	21%	$31	$4,799,503	$8	73%
Boulder	300,383	11%	$6,755,271	11%	$22	$8,554,890	10%	$28	$1,799,619	$6	79%
Douglas	292,305	10%	$5,464,179	9%	$19	$8,289,758	10%	$28	$2,825,579	$10	66%
Jefferson	540,023	19%	$11,672,379	19%	$22	$13,363,149	15%	$25	$1,690,770	$3	87%
TOTAL	2,847,210	100%	$62,584,876	100%	$22	$87,173,777	100%	$31	$24,588,901	$9	72%

Base Case Retainage Status

What Percentage of Generated Revenue Flows Back to the County of Origin?



DRAFT - Work Product

Source: Population data from the Colorado Department of Local Affairs' Municipal Population Estimates by County, downloaded on 10/16/13.

Note: Some city boundaries overlap county boundaries. Most notably, 60% of Westminster's population resides in Adams county and 40% resides in Jefferson County. To avoid overrepresenting or underrepresenting the share of existing HUTF revenue that Westminster contributes to these two counties, Westminster's revenue is prorated based on the 60%/40% population split. A similar exercise is done for Aurora, which has 12% of its population residing in Adams County and 88% percent residing in Arapahoe County. No adjustment is made for other cities that span more than one county.

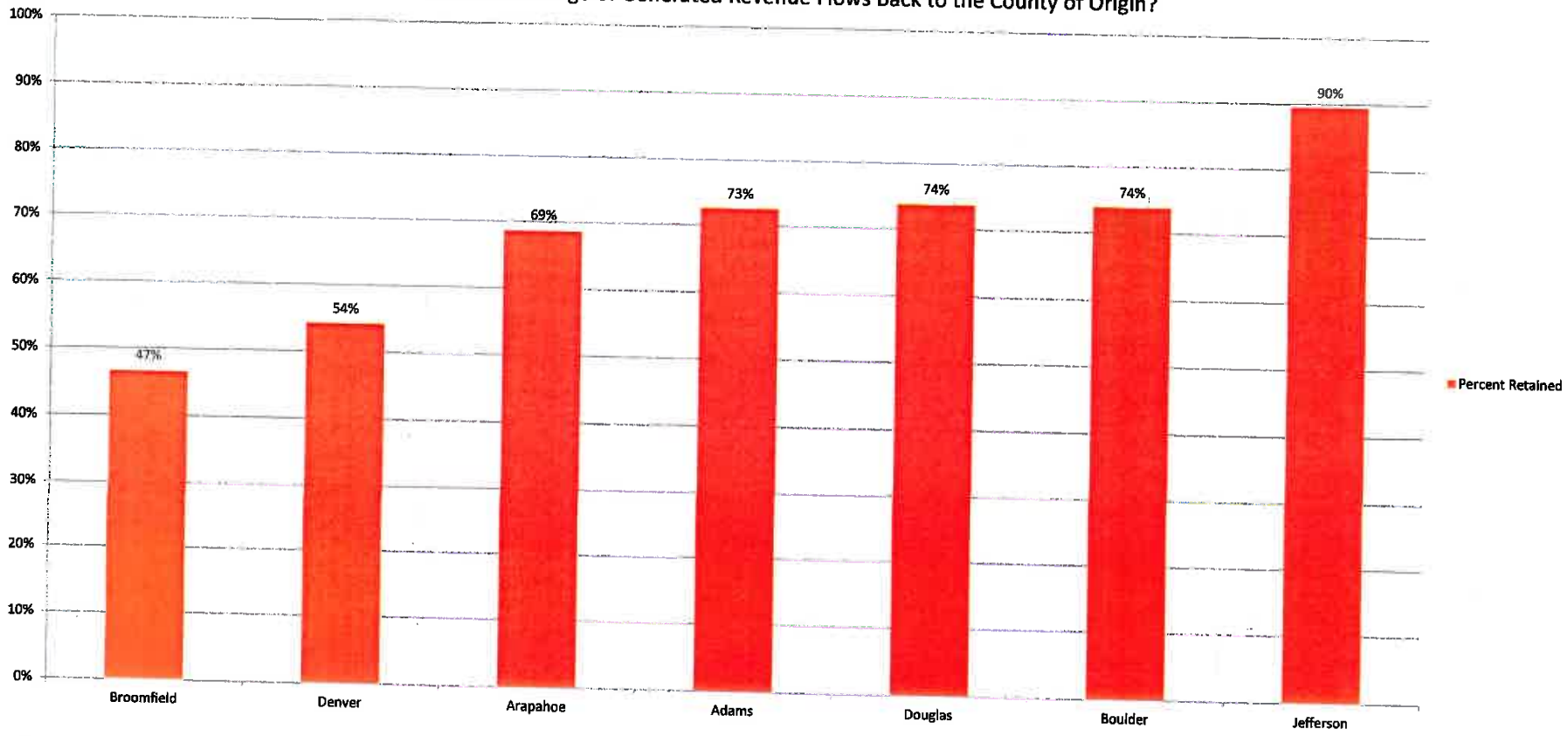
Note: The "Revenue Distributed" and "Revenue Generated" figures are net of the off-the-top amounts going to fund transit and bikes/peds and the 60% that goes to the State in the HUTF formula.

Base Case: Distribute 60-22-18 to the State, Counties and Municipalities and Apply Existing HUTF Allocation Formulas

	Population		Net Revenue Distributed			Net Revenue Generated			Generated vs. Distributed		
Area (Incorporated and Unincorporated)	Total Population	% of Total	Existing @ 60-22-18	% of Total	$ Distributed Per Capita	$ Generated .7% Sales Tax	% of Total	$ Generated Per Capita	Difference $	Difference Per Capita	Percent Retained
Broomfield	57,305	2%	$955,545	2%	$17	$2,049,899	2%	$36	$1,094,354	$19	47%
Denver	620,917	22%	$13,511,094	23%	$22	$24,900,606	29%	$40	$11,389,512	$18	54%
Arapahoe	584,703	21%	$12,276,945	20%	$21	$17,871,413	21%	$31	$5,594,469	$10	69%
Adams	451,574	16%	$8,811,669	15%	$20	$12,144,060	14%	$27	$3,332,392	$7	73%
Douglas	292,305	10%	$6,111,340	10%	$21	$8,289,758	10%	$28	$2,178,418	$7	74%
Boulder	300,383	11%	$6,317,309	11%	$21	$8,554,890	10%	$28	$2,237,582	$7	74%
Jefferson	540,023	19%	$11,964,664	20%	$22	$13,363,149	15%	$25	$1,398,485	$3	90%
TOTAL	2,847,210	100%	$59,948,565	100%	$21	$87,173,777	100%	$31	$27,225,212	$10	69%

Base Case Retainage Status

What Percentage of Generated Revenue Flows Back to the County of Origin?



Proposed Statewide 0.7 Percent Transportation Sales Tax

Base Case vs. Scenario 4

Incorporated/Unincorporated Area	Net Revenue Distributed			
	Base Case 60-20-20	Scenario 4 60-20-20	$ Difference	% Difference
Broomfield	1,102,868	1,486,624	383,756	35%
Denver	15,594,200	18,766,985	3,172,785	20%
Adams	8,924,067	8,272,066	(652,001)	-7%
Arapahoe	13,071,911	12,168,790	(903,120)	-7%
Boulder	6,755,271	6,045,677	(709,594)	-11%
Douglas	5,464,179	4,852,032	(612,148)	-11%
Jefferson	11,672,379	10,679,979	(992,400)	-9%
TOTAL	62,584,876	62,272,153	(312,723)	0%

Proposed Statewide 0.7 Percent Transportation Sales Tax

Base Case vs. Scenario 4

	Net Revenue Distributed			
Incorporated/Unincorporated Area	Base Case 60-20-20	Scenario 4 60-20-20	$ Difference	% Difference
Broomfield	1,102,868	1,486,624	383,756	35%
Denver	15,594,200	18,766,985	3,172,785	20%
Adams	8,924,067	8,272,066	(652,001)	-7%
Arapahoe	13,071,911	12,168,790	(903,120)	-7%
Boulder	6,442,548	6,045,677	(396,871)	-6%
Douglas	5,464,179	4,852,032	(612,148)	-11%
Jefferson	11,672,379	10,679,979	(992,400)	-9%
TOTAL	62,272,153	62,272,153	-	0%

Proposed Statewide 0.7 Percent Transportation Sales Tax

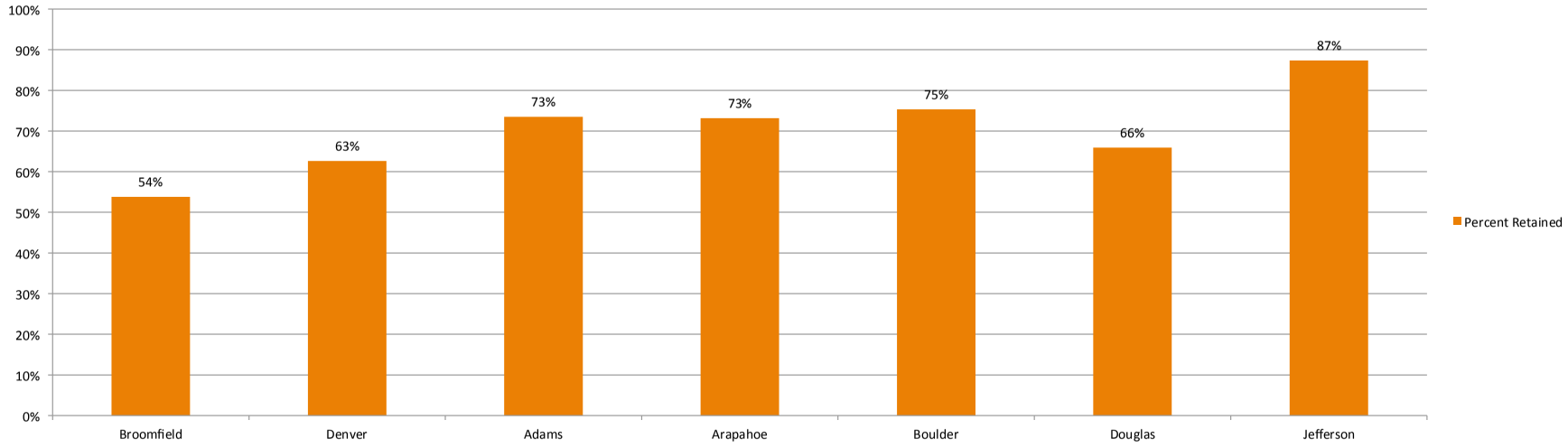
Base Case Per Capita Analysis

Base Case: Allow Cities in the 7-County Metro Area to Keep Their 60-20-20 Distributions and Offset by Reducing Counties' Shares in the 7-County Metro Area

	Population		Net Revenue Distributed			Net Revenue Generated			Generated vs. Distributed		
Incorporated/Unincorp. Area	Total Population	% of Total	Base Case 60-20-20	% of Total	$ Distributed Per Capita	$ Generated .7% Sales Tax	% of Total	$ Generated Per Capita	Difference $	Difference Per Capita	Percent Retained
Broomfield	57,305	2%	$1,102,868	2%	$19	$2,049,899	2%	$36	$947,031	$17	54%
Denver	620,917	22%	$15,594,200	25%	$25	$24,900,606	29%	$40	$9,306,407	$15	63%
Adams	451,574	16%	$8,924,067	14%	$20	$12,144,060	14%	$27	$3,219,993	$7	73%
Arapahoe	584,703	21%	$13,071,911	21%	$22	$17,871,413	21%	$31	$4,799,503	$8	73%
Boulder	300,383	11%	$6,442,548	10%	$21	$8,554,890	10%	$28	$2,112,342	$7	75%
Douglas	292,305	10%	$5,464,179	9%	$19	$8,289,758	10%	$28	$2,825,579	$10	66%
Jefferson	540,023	19%	$11,672,379	19%	$22	$13,363,149	15%	$25	$1,690,770	$3	87%
TOTAL	2,847,210	100%	$62,272,153	100%	$22	$87,173,777	100%	$31	$24,901,624	$9	71%

Base Case Retainage Status

What Percentage of Generated Revenue Flows Back to the County of Origin?



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Source: Population data from the Colorado Department of Local Affairs' Municipal Population Estimates by County, downloaded on 10/16/13.

Note: Some city boundaries overlap county boundaries. Most notably, 60% of Westminster's population resides in Adams county and 40% resides in Jefferson County. To avoid overrepresenting or underrepresenting the share of existing HUTF revenue that Westminster contributes to these two counties, Westminster's revenue is prorated based on the 60%/40% population split. A similar exercise is done for Aurora, which has 12% of its population residing in Adams County and 88% percent residing in Arapahoe County. No adjustment is made for other cities that span more than one county.

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Proposed Statewide 0.7 Percent Transportation Sales Tax

Denver/Broomfield C&C Calc Per Capita Analysis

Scenario: Base Case PLUS Incorporate Broomfield and Denver into the County Allocation Formula

	Population		Net Revenue Distributed			Net Revenue Generated			Generated vs. Distributed		
Incorporated/Unincorp. Area	Total Population	% of Total	Scenario 4 60-20-20	% of Total	$ Distributed Per Capita	$ Generated .7% Sales Tax	% of Total	$ Generated Per Capita	Difference $	Difference Per Capita	Percent Retained
Broomfield	57,305	2%	$1,486,624	2%	$26	$2,049,899	2%	$36	$563,275	$10	73%
Denver	620,917	22%	$18,766,985	30%	$30	$24,900,606	29%	$40	$6,133,622	$10	75%
Adams	451,574	16%	$8,272,066	13%	$18	$12,144,060	14%	$27	$3,871,994	$9	68%
Arapahoe	584,703	21%	$12,168,790	20%	$21	$17,871,413	21%	$31	$5,702,623	$10	68%
Boulder	300,383	11%	$6,045,677	10%	$20	$8,554,890	10%	$28	$2,509,213	$8	71%
Douglas	292,305	10%	$4,852,032	8%	$17	$8,289,758	10%	$28	$3,437,727	$12	59%
Jefferson	540,023	19%	$10,679,979	17%	$20	$13,363,149	15%	$25	$2,683,170	$5	80%
TOTAL	2,847,210	100%	$62,272,153	100%	$22	$87,173,777	100%	$31	$24,901,624	$9	71%

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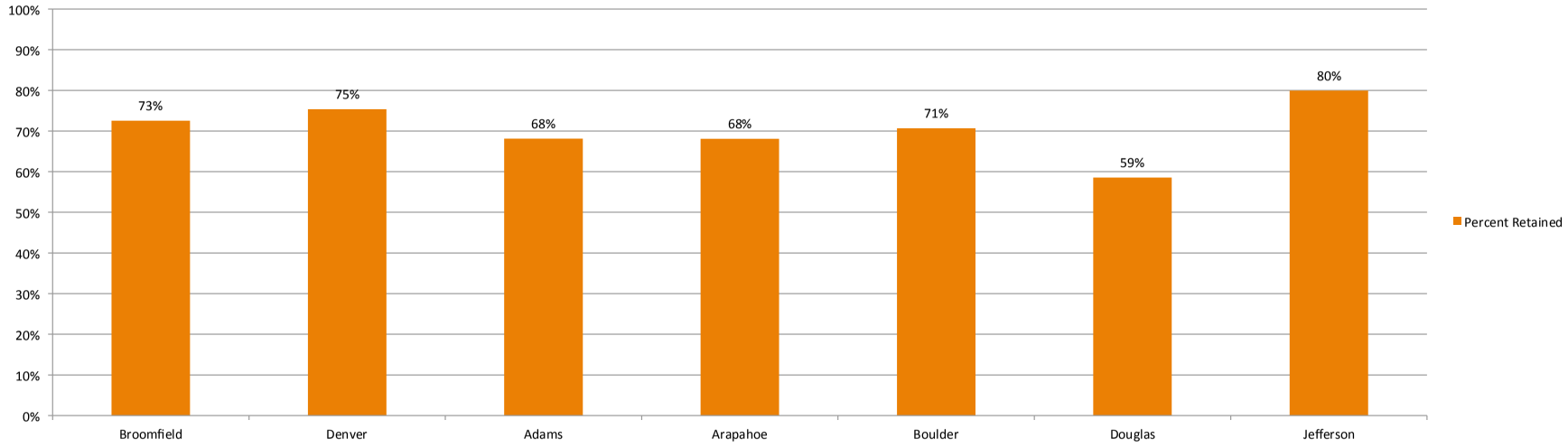
What Percentage of Generated Revenue Flows Back to the County of Origin?



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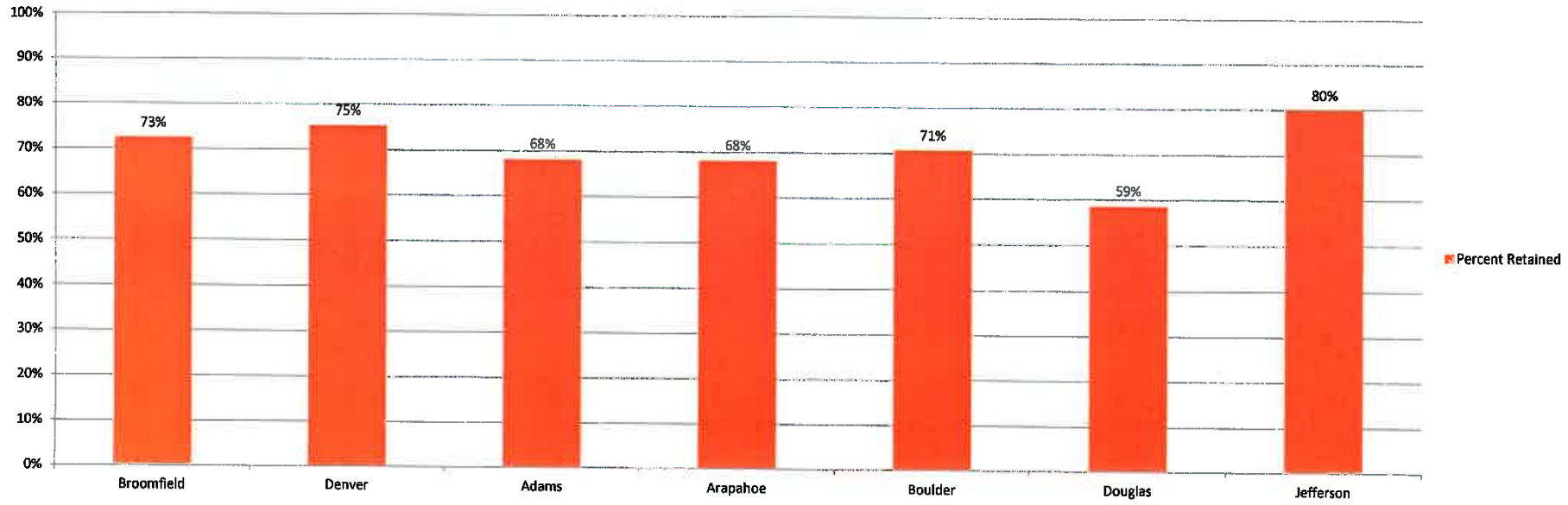

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