

There are three programs of payments to local governments in Colorado which are often described as Payment-in-Lieu-of-Taxes, or PILT:

- 1) **The federal Department of Interior Payment-in-Lieu-of-Taxes, or DOI PILT program**
- 2) **The federal Department of Agriculture, U.S. Forest Service Payment to Counties program, or Forest Payments**
- 3) **The Colorado state Division of Wildlife Payment-in-Lieu-of-Taxes, or DOW PILT program**

Each is described on the following pages, followed by

- 4) **a discussion of how the federal lands payments should be reported in audits.**

Other payments to local governments from federal lands are shown on the Colorado State Treasurer's web site at:

http://www.treasurer.state.co.us/transfers/fed_funds.html

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Click the link below to return to the document index:

http://dola.colorado.gov/dlg/fa/eiaf/slide_show.html

1) The federal Department of Interior Payment-in-Lieu-of-Taxes, or DOI PILT program is administered by the U.S. Department of Interior. Information on the program can be found at the following web sites: Department of Interior, Bureau of Land Management:

<http://www.doi.gov/pilt/>

Example DOI PILT Calculation Method in FFY08

The annual PILT allocation method makes payments to counties on the basis of reported federally owned acres in the counties. The calculation of federal acres is made each year by DOI. Two payment rates-per-acre options are allowed: a higher rate with previous federal land payments deducted, and a lower rate without deduction. Reported entitled acres in the county is multiplied by each rate and then subject to a population class payment ceiling. The higher of the two calculations is selected. If it is the Option A rate, the deduction for prior federal land payments is made. These prior year federal lands payments to counties are composed primarily of federal mineral lease payments and forest payments to counties which pass through the State Treasurer. These prior federal payments are reported each year to the federal government by the State Auditor in a report submitted in March.* The audits are available on the State Auditor web site at <http://www.leg.state.co.us/OSA/coauditor1.nsf/Home?openform> under the "Treasury" heading.

Following this, the calculated county payment is reduced by a proration percent to reflect the fact that Congress does not appropriate sufficient funds to make the entire amount of payment calculated. The resulting payment amount is then adjusted for prior year PILT over/under payments to give the net check amount.

Using Moffat County's FFY08 PILT calculation as an example:

Reported entitlement acres		1,671,738
Option A acreage payment rate:	\$2.29	\$3,828,280
Population Ceiling Class for Moffat County is	14,000	
The Population ceiling factor for this class is \$94.89		
Therefore the population ceiling payment ceiling is		\$1,328,460
From the lesser of the Acreage calculation and the Population calculation		
Deduct Prior Federal Lands payments to the county*		\$570,730
Yielding Net Option A calculation of		\$757,730

Option B acreage payment Rate: \$0.32 times the reported acres equals		\$534,956
Again calculate the Population Ceiling		\$1,328,460
Take the lesser of the Acreage calculation and the Population calculation		\$534,956

As the larger of the two calculations for Moffat County, Option A selected, noting that it was limited by the Population Ceiling

Add adjustments for federal land sales and adjustments		\$ 0
Yields a calculated "authorized payment" of		\$757,730

The resulting calculation is reduced by a proration discounting rate for Congressional Appropriation. For the regular PILT distribution for FFY2008 in June, 2008, Congress did not provide funding for the full calculated amounts for counties across the nation. The appropriation amounted to 62.24% of the full calculation for the FFY08 payments. Therefore the prorated payment for Moffat County for FFY08 made in June was = \$471,575

For the federal fiscal year 2008, counties received two payments. A June payment reflecting a 62% congressional appropriation, and a November "make-up" payment to bring the congressional appropriation up to 100%.

The payments each year since 1998 to counties in Colorado are shown in the table below.

* Due to the timing of various federal payments, their distribution by the State Treasurer, and the Auditor's report, the actual prior federal payments reported by the Auditor are those for a 12 month period which begins in July, 27 months prior to the federal PILT calculation in September.

BLM PILT Payments

PILT Payment End FFY	FFY01	FFY02	FFY03	FFY04	FFY05	FFY06	FFY07	FFY08
Option A rate	\$1.92	\$1.99	\$2.02	\$2.06	\$2.09	\$2.15	\$2.23	\$2.29
Option B rate	\$0.26	\$0.27	\$0.27	\$0.28	\$0.29	\$0.30	\$0.31	\$0.32
Acre Rate Percent Change	3.3%	3.7%	0.8%	2.8%	2.5%	3.2%	3.7%	2.7%
Congress Approp %	59%	60%	67%	68%	68%	67%	65%	100%
Ceiling Adjustment	2.9%	3.4%	1.7%	2.2%	1.4%	3.0%	3.8%	2.6%
1 ADAMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 ALAMOSA	\$95,672	\$87,945	\$99,094	\$103,015	\$107,594	\$108,044	\$95,373	\$173,810
3 ARAPAHOE	\$5,166	\$5,447	\$6,285	\$6,426	\$6,538	\$6,581	\$6,543	\$9,387
4 ARCHULETA	\$452,158	\$471,303	\$407,278	\$522,307	\$532,544	\$543,012	\$529,492	\$859,622
5 BACA	\$212,792	\$219,044	\$252,973	\$267,958	\$272,453	\$276,008	\$269,725	\$424,821
6 BENT	\$22,707	\$23,492	\$28,763	\$27,050	\$27,187	\$27,590	\$26,935	\$44,414
7 BOULDER	\$177,432	\$182,482	\$217,139	\$217,108	\$224,078	\$231,060	\$220,450	\$351,038
8 BROOMFIELD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 CHAFFEE	\$557,288	\$591,261	\$688,053	\$705,440	\$721,247	\$733,995	\$730,803	\$1,160,031
10 CHEYENNE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 CLEAR CREEK	\$80,095	\$97,469	\$92,000	\$123,031	\$105,292	\$110,095	\$106,392	\$172,504
12 CONEJOS	\$478,538	\$489,732	\$540,111	\$556,046	\$567,871	\$579,215	\$609,120	\$917,058
13 COSTILLA	\$625	\$660	\$954	\$1,219	\$1,247	\$1,268	\$1,245	\$1,977
14 CROWLEY	\$5,000	\$5,260	\$6,023	\$5,914	\$6,045	\$6,148	\$5,851	\$9,286
15 CUSTER	\$189,274	\$200,781	\$219,172	\$224,555	\$229,952	\$234,056	\$233,125	\$371,707
16 DELTA	\$432,229	\$195,940	\$184,360	\$166,250	\$80,267	\$207,837	\$231,636	\$274,797
17 DENVER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 DOLORES	\$65,332	\$68,827	\$77,640	\$80,946	\$83,558	\$85,422	\$84,704	\$135,127
19 DOUGLAS	\$156,481	\$164,677	\$186,228	\$191,345	\$194,078	\$201,495	\$202,279	\$321,743
20 EAGLE	\$776,912	\$770,751	\$823,812	\$841,926	\$868,094	\$891,320	\$891,765	\$1,423,955
21 ELBERT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 EL PASO	\$113,271	\$118,502	\$135,329	\$137,933	\$139,587	\$145,129	\$141,992	\$225,782
23 FREMONT	\$504,641	\$528,145	\$607,968	\$622,883	\$637,062	\$652,572	\$642,699	\$1,022,447
24 GARFIELD	\$1,097,302	\$810,487	\$1,187,797	\$1,170,205	\$808,348	\$1,065,158	\$1,078,087	\$1,732,974
25 GILPIN	\$35,931	\$38,090	\$43,820	\$46,458	\$47,548	\$47,509	\$47,938	\$64,862
26 GRAND	\$351,384	\$400,424	\$448,877	\$518,619	\$518,100	\$502,276	\$458,557	\$714,724
27 GUNNISON	\$274,887	\$265,397	\$342,195	\$311,753	\$324,597	\$339,420	\$329,003	\$525,175
28 HINSDALE	\$59,660	\$62,630	\$70,770	\$72,758	\$72,468	\$76,805	\$74,056	\$125,717
29 HUERFANO	\$185,343	\$106,445	\$219,352	\$180,690	\$161,435	\$232,655	\$217,527	\$337,863
30 JACKSON	\$79,319	\$83,605	\$94,310	\$97,816	\$102,056	\$104,369	\$103,454	\$165,042
31 JEFFERSON	\$112,396	\$118,419	\$133,768	\$136,685	\$140,799	\$143,042	\$143,579	\$226,570
32 KIOWA	\$7,131	\$5,721	\$10,371	\$9,144	\$7,807	\$7,951	\$6,485	\$16,260
33 KIT CARSON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 LAKE	\$203,403	\$215,679	\$236,300	\$242,535	\$247,860	\$254,587	\$253,797	\$403,743
35 LA PLATA	\$449,250	\$479,683	\$510,549	\$536,066	\$551,526	\$556,139	\$552,890	\$877,851
36 LARIMER	\$863,418	\$889,730	\$1,059,564	\$1,069,408	\$1,108,178	\$1,131,314	\$1,088,378	\$1,729,441
37 LAS ANIMAS	\$341,225	\$334,121	\$398,909	\$409,384	\$320,722	\$188,952	\$234,170	\$420,689
38 LINCOLN	\$1,941	\$2,066	\$2,366	\$2,426	\$2,480	\$2,522	\$2,981	\$4,731
39 LOGAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40 MESA	\$1,347,658	\$1,305,746	\$1,540,730	\$1,606,962	\$1,561,507	\$1,567,390	\$1,255,414	\$2,417,977
41 MINERAL	\$62,756	\$65,880	\$78,230	\$80,427	\$84,116	\$90,513	\$90,223	\$142,602
42 MOFFAT	\$292,404	\$269,475	\$635,390	\$317,051	\$330,794	\$456,296	\$431,032	\$757,730
43 MONTEZUMA	\$266,407	\$114,543	\$368,338	\$413,306	\$157,667	\$204,015	\$287,295	\$471,641
44 MONTROSE	\$1,023,309	\$1,051,116	\$1,250,560	\$1,248,681	\$1,283,889	\$1,186,990	\$1,277,559	\$1,926,600
45 MORGAN	\$492	\$2,962	\$4,184	\$3,698	\$3,945	\$2,588	\$3,169	\$4,052
46 OTERO	\$191,060	\$198,724	\$227,544	\$240,480	\$244,021	\$248,775	\$242,200	\$385,888
47 OURAY	\$164,913	\$173,667	\$201,996	\$206,790	\$205,654	\$210,112	\$209,016	\$335,018
48 PARK	\$654,685	\$688,211	\$830,479	\$852,574	\$875,622	\$896,924	\$853,783	\$1,386,343
49 PHILLIPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 PITKIN	\$480,534	\$470,107	\$555,514	\$581,980	\$473,887	\$526,639	\$536,195	\$844,659
51 PROWERS	\$194	\$115	\$103	\$0	\$0	\$0	\$0	\$138
52 PUEBLO	\$69,451	\$73,412	\$82,711	\$86,047	\$88,061	\$90,138	\$88,057	\$140,138
53 RIO BLANCO	\$229,171	\$241,554	\$272,412	\$284,122	\$296,438	\$303,197	\$300,537	\$479,452
54 RIO GRANDE	\$360,666	\$368,237	\$402,395	\$410,184	\$422,437	\$430,010	\$428,651	\$681,364
55 ROUTT	\$488,699	\$260,084	\$427,895	\$462,772	\$571,089	\$512,367	\$587,881	\$943,480
56 SAGUACHE	\$369,996	\$354,762	\$350,490	\$362,613	\$456,617	\$466,634	\$465,483	\$739,663
57 SAN JUAN	\$32,783	\$34,553	\$38,977	\$40,653	\$42,436	\$43,399	\$43,078	\$68,747
58 SAN MIGUEL	\$401,187	\$329,624	\$486,014	\$297,888	\$96,447	\$112,235	\$191,178	\$531,257
59 SEDGWICK	\$159	\$162	\$303	\$251	\$321	\$368	\$0	\$387
60 SUMMIT	\$133,062	\$166,632	\$151,810	\$212,456	\$164,471	\$174,476	\$176,047	\$286,673
61 TELLER	\$177,532	\$186,962	\$210,019	\$216,191	\$221,017	\$220,599	\$223,878	\$355,436
62 WASHINGTON	\$122	\$128	\$145	\$151	\$158	\$161	\$159	\$254
63 WELD	\$104,197	\$137,976	\$196,558	\$68,940	\$39,069	\$39,954	\$39,604	\$134,005
64 YUMA	\$1,142	\$1,204	\$1,358	\$1,417	\$1,478	\$1,512	\$1,499	\$2,390
TOTAL PILT (\$M)	\$15.241	\$14.530	\$17.646	\$17.601	\$16.840	\$17.479	\$17.353	\$28.281

2) The federal Department of Agriculture, U.S. Forest Service Payment to Counties program

In 2000 Congress passed the “Secure Rural Schools and Community Self-Determination Act” to provide counties which contain federal forest lands with a more stable flow of revenue from the federal forest payments. The new law offers the counties a choice between the traditional 25% of forest income payment method that has been in place for almost 100 years, and a new “Full Payment Amount” (FPA) calculated on the basis of a number of factors by the U.S. Forest Service. Under the federal legislation, the Governor’s Office is given the role of collecting the necessary information from counties that wish to take the Full Payment Amount method and reporting it to the federal Secretary of Agriculture.

If a county elects the FPA option, it is bound to that method of payment calculation through the FFY2011 payment. If a county stays with the traditional 25% of income method it is bound to that method for two years and can then elect to take the FPA method.

The Full Payment amount has been set to expire but was extended by an act of Congress in October (Public Law 110-343).

For both methods of calculation, counties are required to distribute at least 5% to school districts in the county. If the FPA calculation is greater than \$100,000 at least 15% of the county receipts under the FPA option is required to be set aside for “Title III” forest related projects. The Title III set aside projects are just qualified county expenditures. For Title III project the county will need to conduct the following steps:

- (a) Declare the set aside percentage to the State Treasurer.
- (b) Define specific projects each year within the “authorized uses:”
 - Search, rescue and emergency services
 - Community service work camps
 - Easement purchases
 - Forest related schools programs
 - Fire prevention education and planning
 - Non-federal cost share on Cooperative Forestry Assistance
- (c) Publish a description of the projects in the “publication of local record.”
- (d) Conduct a 45 day comment period.
- (e) Refer the projects to the Resource Advisory Committee, if one exists.

If the FPA calculation is greater than \$350,000 only 7% of the funds can be set aside for these forest related project expenditures controlled by the county and the remaining 8% is retained by the USFS for use by that agency on forest related project controlled by a Resource Advisory Council.

The proper accounting and use of these funds is controlled by two statutes: the federal 16 USC 500 and Colorado Revised Statutes 30-29-101. Basically, together these say that the funds the county gets from the Colorado State Treasurer must first be deposited in the county road and bridge fund or sent to the school districts.

Reporting and Payment Process:

Due to the late amendments to the program by Congress in October, 2008, the normal reporting process has been delayed. Current instructions can be found at the USDA Forest Service web site at:

<http://www.fs.fed.us/srs/>

In future years, the sequence of events will be as follows:

- 1) Counties who have elected to take the FPA method sit back and relax.
- 2) Counties using the traditional 25% of income method review whether they want to take the FPA payment method by August 15 of even numbered years.
- 3) If such counties want to enter into the FPA method they write a letter to Governor (please cc the Department of Local Affairs) by August 15 with the following:
 - Payment method chosen: 25% revenue or Full Payment Amount.
 - Percent for schools in the county (at least 5%)
 - Percent set aside for projects if FPA is greater than \$100,000
 - Selection of Title III type set aside
- 4) Department of Local Affairs reviews the county letters and prepares the Governor's report to the Secretary of Agriculture on the county decisions.
- 5) Governor makes report to the Secretary of Agriculture by September 15.
- 6) Forest Service reviews Governor's report for completeness and accuracy.
- 7) Around November the Forest Service makes payment to State Treasurer. This will be the full payment for those counties who chose the Full Payment Amount and a preliminary payment for those counties under the traditional 25% income method.
- 8) State Treasurer makes distribution to counties in December.
- 9) FPA counties with payment over \$100,000 conduct set aside project definition, notification and possible RAC review in November-December period.
- 10) Around January of the following year Forest Service makes final payment for FFY to State Treasurer on 25% method counties.
- 11) State Treasurer makes final payments to 25% method counties.
- 12) Counties make payments to school districts of the declared percent.

Contacts for Information

Please refer to the Forest Service web site above or the following:

U.S.Forest Service, Region 2
Francis Reynolds
P.O.Box 25127
Lakewood, CO 80225-0127
303-275-5357
freynolds@fs.fed.us

Colorado Department of Local Affairs
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Denver, CO 80203
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Federal Forest Payments to Counties after Title II Set Aside

County	25% Forest Receipts Method		Secure Rural Schools Act FPA Option Begins							PL110-28 extends FPA to FFY07	PL110-343 extends FPA to FFY2011 and puts 25% on 5 FFY Average	25% Method 5 Yr Average		
	FFY1999	FFY2000	FFY2001	FFY2002	FFY2003	FFY2004	FFY2005	FFY2006	FFY2007	FFY2008	Projected FFY2009	Projected FFY2010	Projected FFY2011	FFY2012
	Alamosa	\$2,537	\$4,662	\$7,818	\$7,863	\$7,957	\$8,060	\$8,246	\$8,328	\$8,311	\$39,860	\$35,874	\$32,287	\$29,058
Archuleta	\$61,886	\$53,929	\$109,995	\$110,892	\$112,223	\$113,681	\$116,296	\$117,459	\$117,218	\$730,344	\$657,310	\$591,579	\$532,421	\$43,357
Boulder	\$18,643	\$26,482	\$13,685	\$19,809	\$15,687	\$14,270	\$28,164	\$28,445	\$28,387	\$64,050	\$57,645	\$51,881	\$46,693	\$12,587
Chaffee	\$37,081	\$29,867	\$77,345	\$78,012	\$78,948	\$79,975	\$81,814	\$82,632	\$82,463	\$602,996	\$542,697	\$488,427	\$439,584	\$43,778
Clear Creek	\$200,571	\$184,926	\$218,391	\$178,465	\$219,898	\$222,757	\$227,881	\$230,159	\$229,687	\$243,199	\$267,594	\$280,214	\$253,497	\$277,043
Conejos	\$28,102	\$51,350	\$86,430	\$87,100	\$88,145	\$89,291	\$91,345	\$92,258	\$92,069	\$884,911	\$796,420	\$716,778	\$645,100	\$28,166
Costilla	\$46	\$37	\$53	\$56	\$54	\$54	\$107	\$108	\$108	\$1,218	\$1,097	\$987	\$888	\$54
Custer	\$13,170	\$10,613	\$27,673	\$27,876	\$28,211	\$28,577	\$29,235	\$29,527	\$29,466	\$229,510	\$206,559	\$185,903	\$167,313	\$15,537
Delta	\$35,687	\$47,054	\$58,328	\$58,816	\$59,521	\$60,295	\$61,682	\$62,299	\$62,171	\$321,980	\$289,782	\$283,482	\$255,134	\$38,835
Dolores	\$49,100	\$41,100	\$85,244	\$85,977	\$87,009	\$88,140	\$90,167	\$91,069	\$90,882	\$559,198	\$503,279	\$452,951	\$407,656	\$33,884
Douglas	\$11,816	\$12,042	\$15,723	\$17,908	\$15,111	\$15,503	\$15,503	\$12,870	\$16,496	\$65,804	\$59,224	\$53,302	\$47,971	\$16,076
Eagle	\$324,155	\$415,316	\$516,906	\$521,069	\$527,322	\$534,177	\$546,463	\$551,928	\$550,795	\$480,462	\$512,879	\$500,873	\$500,272	\$509,200
El Paso	\$8,378	\$8,532	\$11,130	\$12,677	\$10,697	\$10,974	\$15,528	\$15,683	\$15,651	\$96,747	\$87,072	\$78,365	\$70,528	\$11,362
Fremont	\$8,111	\$6,540	\$9,460	\$9,958	\$9,565	\$9,549	\$17,991	\$18,170	\$18,133	\$229,692	\$206,723	\$186,050	\$167,445	\$9,574
Garfield	\$279,733	\$351,835	\$331,723	\$324,031	\$446,204	\$452,004	\$462,400	\$467,024	\$466,066	\$539,183	\$485,265	\$436,738	\$393,064	\$422,717
Gilpin	\$20,289	\$20,540	\$20,740	\$18,627	\$19,005	\$20,812	\$20,812	\$33,379	\$25,297	\$33,544	\$30,189	\$27,170	\$24,453	\$24,760
Grand	\$698,363	\$643,526	\$752,495	\$619,597	\$662,438	\$745,918	\$801,223	\$809,235	\$807,574	\$818,944	\$894,273	\$934,462	\$845,783	\$924,082
Gunnison	\$175,511	\$236,928	\$304,336	\$306,842	\$310,524	\$314,561	\$321,796	\$325,014	\$324,346	\$1,419,786	\$1,277,807	\$1,150,027	\$1,035,024	\$214,600
Hinsdale	\$67,136	\$83,733	\$142,056	\$143,261	\$144,980	\$146,865	\$150,243	\$151,745	\$151,434	\$711,583	\$640,425	\$576,383	\$518,744	\$65,365
Huerfano	\$11,401	\$9,189	\$23,804	\$23,996	\$24,284	\$24,600	\$25,165	\$25,417	\$25,365	\$322,359	\$290,123	\$283,816	\$255,434	\$13,501
Jackson	\$180,037	\$167,384	\$208,173	\$209,837	\$212,355	\$215,115	\$220,063	\$222,264	\$221,808	\$513,260	\$461,934	\$415,740	\$374,166	\$134,132
Jefferson	\$11,173	\$11,139	\$14,210	\$15,288	\$13,458	\$14,072	\$14,072	\$14,331	\$15,607	\$58,572	\$52,715	\$47,444	\$42,699	\$15,127
La Plata	\$59,296	\$49,629	\$102,755	\$103,642	\$104,886	\$106,249	\$108,693	\$109,780	\$109,555	\$325,624	\$293,062	\$286,691	\$258,022	\$40,902
Lake	\$13,136	\$10,580	\$27,504	\$27,774	\$28,107	\$28,473	\$29,128	\$29,419	\$29,358	\$308,970	\$278,073	\$250,265	\$225,239	\$15,525
Larimer	\$87,693	\$124,577	\$64,378	\$93,173	\$73,885	\$67,141	\$130,110	\$131,411	\$131,142	\$543,063	\$488,757	\$439,881	\$395,893	\$59,088
Las Animas	\$1,777	\$1,431	\$3,710	\$3,778	\$3,823	\$3,873	\$3,962	\$4,002	\$3,994	\$39,074	\$35,167	\$31,650	\$28,485	\$2,100
Mesa	\$140,021	\$172,637	\$163,551	\$193,047	\$135,975	\$149,408	\$234,092	\$236,432	\$235,947	\$653,749	\$588,374	\$529,537	\$476,583	\$186,626
Mineral	\$56,333	\$83,089	\$147,032	\$148,264	\$150,043	\$151,994	\$155,490	\$157,045	\$156,722	\$750,604	\$675,543	\$607,989	\$547,190	\$50,078
Moffat	\$22,177	\$21,328	\$18,004	\$21,038	\$27,074	\$27,426	\$28,057	\$28,337	\$28,279	\$53,683	\$48,315	\$43,483	\$39,135	\$17,762
Montezuma	\$37,704	\$31,577	\$37,110	\$41,842	\$22,443	\$28,986	\$69,285	\$69,978	\$69,834	\$338,608	\$304,747	\$298,122	\$268,310	\$26,024
Montrose	\$43,443	\$45,805	\$70,494	\$71,069	\$71,922	\$72,857	\$74,532	\$75,278	\$75,123	\$409,012	\$368,111	\$331,300	\$324,098	\$64,485
Ouray	\$17,167	\$17,662	\$19,064	\$19,912	\$28,934	\$29,310	\$29,984	\$30,284	\$30,222	\$96,745	\$87,070	\$78,363	\$70,527	\$27,746
Park	\$61,494	\$61,596	\$79,680	\$87,832	\$75,978	\$78,712	\$108,693	\$109,780	\$109,555	\$669,443	\$602,499	\$560,527	\$504,474	\$82,973
Pitkin	\$267,230	\$343,115	\$325,544	\$314,415	\$432,977	\$438,605	\$448,693	\$453,180	\$452,250	\$398,309	\$425,864	\$416,185	\$415,701	\$423,109
Pueblo	\$2,661	\$2,143	\$3,100	\$3,263	\$3,131	\$3,129	\$5,890	\$5,949	\$5,936	\$53,430	\$48,087	\$43,278	\$38,950	\$3,137
Rio Blanco	\$193,510	\$227,241	\$282,716	\$284,990	\$288,410	\$292,159	\$298,879	\$301,868	\$301,248	\$328,239	\$295,415	\$265,873	\$239,286	\$253,846
Rio Grande	\$26,282	\$47,532	\$80,557	\$81,178	\$82,152	\$83,220	\$85,134	\$85,985	\$85,809	\$361,082	\$324,974	\$317,909	\$286,118	\$26,197
Routt	\$313,250	\$292,437	\$363,781	\$366,781	\$371,182	\$376,007	\$384,655	\$388,502	\$387,705	\$313,439	\$282,095	\$298,689	\$268,820	\$234,005
Saguache	\$97,068	\$159,847	\$250,605	\$252,621	\$255,653	\$258,976	\$264,933	\$267,582	\$267,033	\$2,794,158	\$2,514,743	\$2,313,563	\$2,082,207	\$97,908
San Juan	\$24,142	\$22,481	\$44,935	\$45,337	\$45,881	\$46,477	\$47,546	\$48,022	\$47,923	\$224,932	\$202,439	\$182,195	\$163,975	\$17,720
San Miguel	\$23,227	\$23,921	\$25,802	\$26,408	\$19,742	\$36,401	\$36,401	\$32,243	\$47,997	\$91,682	\$82,514	\$74,263	\$66,836	\$37,066
Summit	\$395,118	\$363,979	\$430,517	\$350,842	\$437,213	\$442,897	\$453,084	\$457,615	\$456,676	\$471,723	\$516,580	\$540,741	\$488,811	\$534,669
Teller	\$10,413	\$10,614	\$18,219	\$18,380	\$18,600	\$18,842	\$19,276	\$19,468	\$19,428	\$108,177	\$97,360	\$87,624	\$78,861	\$14,122
Total	\$4,136,063	\$4,529,947	\$5,594,780	\$5,433,543	\$5,771,607	\$5,950,395	\$6,362,711	\$6,431,505	\$6,431,072	\$18,300,949	\$16,916,672	\$15,772,986	\$14,320,450	\$5,070,967

Red Values indicate FPA election

Black and blue indicate 25% election

Colby 1/28/2009

3) The Colorado state Division of Wildlife Payment-in-Lieu-of-Taxes, or DOW PILT program

Colorado statute CRS 30-25-301 provides that: “The general assembly hereby recognizes that withdrawal of lands from county tax rolls for the purpose of wildlife conservation and public recreation may create financial impacts on counties in which such lands are located. The general assembly further recognizes that such withdrawal may necessitate financial support and assistance by the state. It is the intent of the general assembly in enacting this part 3 to provide the means by which the state may provide such necessary assistance through impact assistance grants.”

The same statute provides a process for calculation and payments: **30-25-302(1) (a)** “Except as provided in section 33-60-104.5, C.R.S., for real property interests acquired with funds made available from the great outdoors Colorado trust fund, in any county in which the division of wildlife or the division of parks and outdoor recreation or both divisions own property, the board of county commissioners of such county shall certify once a year during the regular tax assessment period, to the wildlife commission, to the board of parks and outdoor recreation, or to both said commission and said board if both own land in such county, the current dollar amount representing the negative financial impact that such ownership has on such county's finances and the finances of any political subdivision which lies within such county.”

Payments under this statute are made on the basis of an application made by the county to the Division of Wildlife. Application for these payments is made to:

Shane Briggs
Colorado Division of Wildlife
6060 Broadway
Denver, CO 80216
303-291-7510
shane.briggs@state.co.us

These applications are for grants paid on properties owned by the Colorado Division of Wildlife only. The Division of Wildlife intends to pay the county an amount that equals the amount of property tax that would be paid if the property were privately owned. Grants on property owned by the Division of Parks and Outdoor Recreation must be applied for through that agency.

Applications will be accepted for tax year 2001 beginning January 1, 2002 through April 10, 2002. It is suggested that applications be returned as soon as possible after January 1, 2002. The Wildlife Commission meets in May and reviews the impact assistance requests at that time.

Impact assistance payments will usually be sent to the counties in June or July of each year. The payment will be sent to the county treasurer along with a copy of the application to assist in disbursement of the payment to appropriate jurisdictions within the county that were included in the application. If a special district is listed on the impact assistance application, the county must also disburse the requested amount on the application to the special district(s).

4) Which of these local government receipts are reported in the Federal Single Audit?

State and local governments who receive federal funds are required under federal law to report such receipts in a single audit. The regulation of this "single audit requirement" is contained in OMB Circular A-133, available at: <http://www.whitehouse.gov/omb/circulars/> which in turn, refers to the Catalogue of Federal Domestic Assistance (CFDA), found at <http://12.46.245.173/cfda/cfda.html>.

There follows a brief discussion of what these documents say. This is not a legal analysis and is provided only to give the general understanding and leads for further inquiry by local governments wishing to make a determination on the reporting of revenues in the federal single audit.

Our Analysis:

Looking at the Catalogue of federal Domestic Assistance finds a page for each of the federal lands programs with a brief statement of the audit requirements:

BLM Payments In Lieu of Taxes program (31USC69) is CFDA 15.226.

"Audits: The Governor of each State is required under Section 6903 to submit audited or certified information to the authorized officer for the PILT program on the amounts of payments received by the units in the prior year under other Federal programs as detailed in Section 6903." [This appears to mean that the local government recipients do not report these receipts on their own single federal audit]

BLM Distribution of Federal Mineral Lease receipts (31USC69) CFDA 15.227

"Audits: None." [This appears to mean that the local government recipients do not report these receipts on their own single federal audit. The county receipts are reported by the State Auditor under the PILT program above.]

USFS distribution of Forest receipts (16USC500) is CFDA 10.665

"Audits: In accordance with the provisions of OMB Circular No. A- 133 (Revised, June 27, 2003), "Audits of States, Local Governments, and Non-Profit Organizations," non federal entities that expend financial assistance of \$500,000 or more in Federal awards will have a single or a program-specific audit conducted for that year. Nonfederal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in Circular No. A-133." [This indicates that the local government Forest receipts are to be reported in the federal single audit.]

USFS distribution of Grassland receipts (7USC1012) is CFDA 10.666

"Audits: In accordance with the provisions of OMB Circular No. A- 133 (Revised, June 27, 2003), "Audits of States, Local Governments, and Non-Profit Organizations," non federal entities that expend financial assistance of \$500,000 or more in Federal awards will have a single or a program-specific audit conducted for that year. Nonfederal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, except as noted in Circular No. A-133." [This indicates that the local government Grasslands receipts are to be reported in the federal single audit.]

For other federal receipts status under the federal single audit requirements please consult OMB Circular 133 and the Catalogue of Federal Domestic Assistance at the web sites above.