

USDA Forest Payments And Payment In Lieu of Taxes In Colorado

Forest Payments

Introduced in 1908 to help compensate counties for loss in tax revenue and to account for production in National Forests within their jurisdiction, Forest Payments were provided to counties at the rate of \$0.25 for every dollar the Forest Service received for activities within each the county. These funds are restricted for use on either schools or roads within each county.

The State of Colorado has directed counties to provide at least 5% of Forest Payments to each purpose with the other 90% being discretionary in its distribution.

In 2000 the Secure Rural Schools and Community Self Determination Act (SRS) was passed which provided an option to change the method of calculating the payment to each county.

The SRS act was re-authorized in 2008 which included new measures for the calculation, and a substantial increase in funding for the program with a 4 year proposed appropriation.

PILT

PILT payments are payments to local governments which have certain Federal Lands within their boundaries. These funds are used to help local governments provide general services. The first payments occurred in 1977.

The annual PILT payments to local governments are computed annually based on the number of acres of Federal Entitlement Land within each county. These include BLM, National Parks, National Forests, Army Corps of Engineers, Bureau of Reclamation, and some other Federal lands.

The computation is done in late spring and payments are made to counties in June of each year. The computation uses data that has been collected over the Federal Fiscal Year that ended the previous October from when the calculation is made.

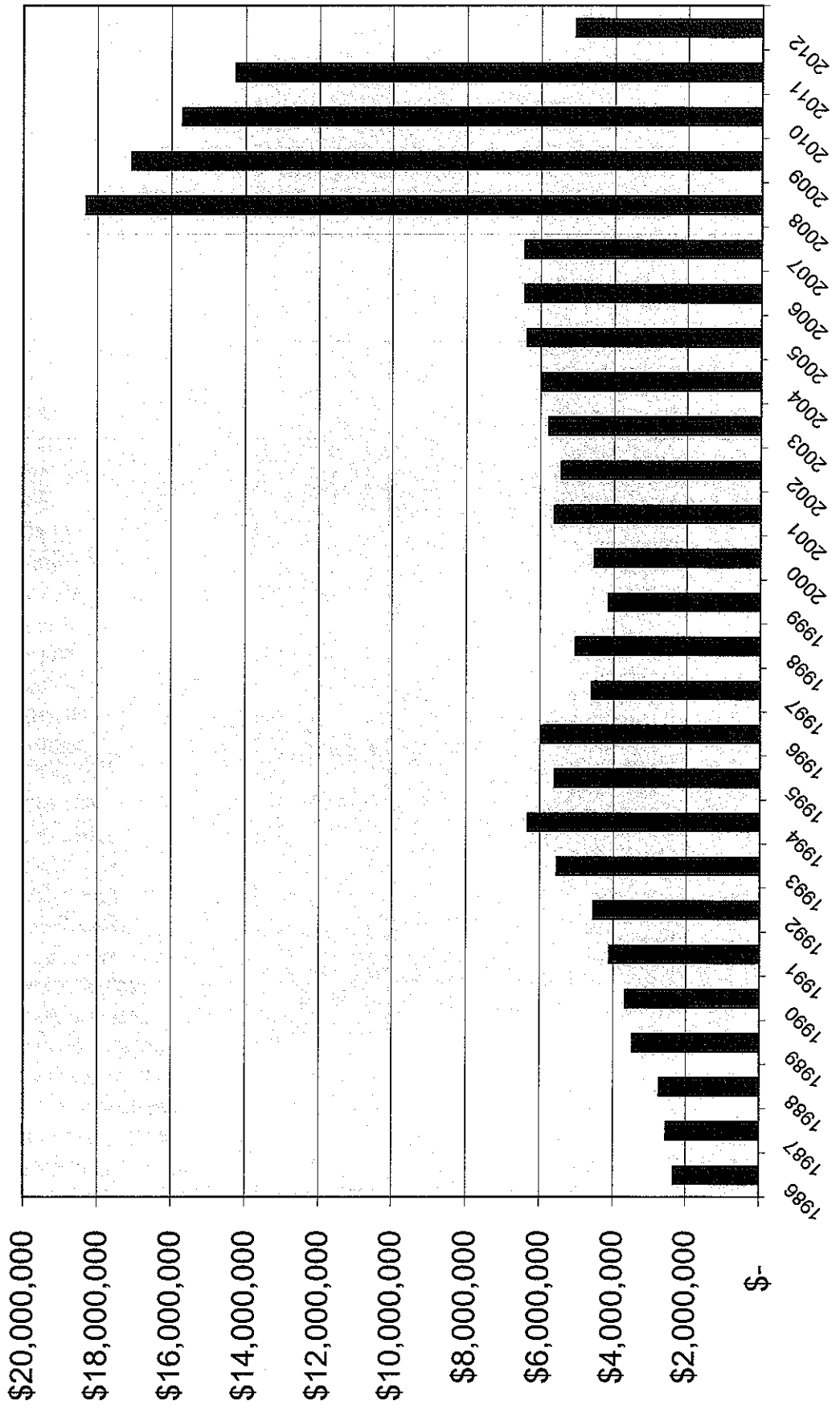
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Interaction

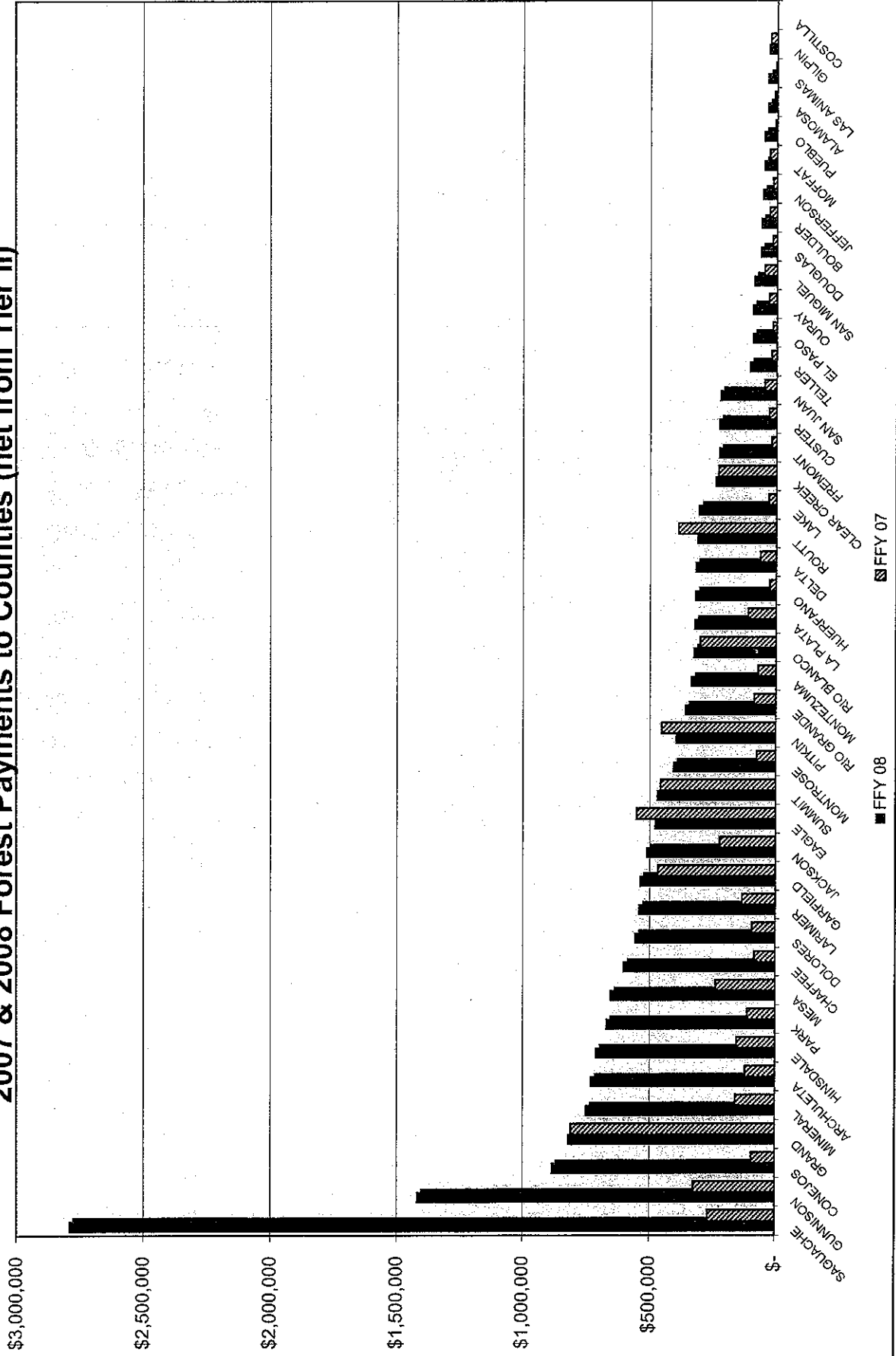
The interaction between the funds occurs when the Forest Receipts of the county are reported to the Department of Interior for their PILT calculation. The Forest Payment is one variable in the calculation that reduces the amount of money that is provided for PILT as long as the county is classified an Alternative A county.

The determination between Alternative A and Alternative B is determined after both the A calculation and B calculation are completed. Whichever calculation results in a higher contribution to the county is which Alternative that the county is classified as. These calculations are done annually, so counties have the ability to change from A to B or B to A depending on the variables at play in each year.

USDA Forest Payments to Colorado



2007 & 2008 Forest Payments to Counties (net from Tier II)



Forest and PILT Payment Information

2008 Forest Payments

	Full Payment Amt.	25% Payment	Title I	Title II	Title III
4 ARCHULETA	\$793,853	\$0	\$547,758	(\$63,508)	\$182,586
18 DOLORES	\$607,824	\$0	\$419,399	(\$48,626)	\$139,800
20 EAGLE	\$0	\$480,462	\$480,462	\$0	\$0
27 GUNNISON	\$1,543,246	\$0	\$1,064,839	(\$123,460)	\$354,946
41 MINERAL	\$815,874	\$0	\$562,953	(\$65,270)	\$187,651
56 SAGUACHE	\$3,104,621	\$0	\$2,018,003	(\$310,462)	\$776,155

2010 PILT Scenario At 5% to Schools

	Percentage	School Amt.	Road & Bridge	Alternative	2010 PILT
4 ARCHULETA	5%	\$36,517	\$511,241	A	\$493,512
18 DOLORES	5%	\$27,960	\$391,439	B	\$135,127
20 EAGLE	5%	\$24,023	\$456,439	A	\$1,486,745
27 GUNNISON	5%	\$70,989	\$993,850	B	\$524,888
41 MINERAL	5%	\$37,530	\$525,423	LidB	\$142,602
56 SAGUACHE	5%	\$139,708	\$1,878,295	B	\$440,388

2010 PILT Scenario At 50% to Schools

	Percentage	School Amt.	Road & Bridge	Alternative	2010 PILT
4 ARCHULETA	50%	\$365,172	\$182,586	A	\$822,167
18 DOLORES	50%	\$279,599	\$139,800	LidA	\$153,526
20 EAGLE	50%	\$240,231	\$240,231	A	\$1,702,953
27 GUNNISON	50%	\$709,893	\$354,946	LidA	\$973,326
41 MINERAL	50%	\$375,302	\$187,651	LidB	\$142,602
56 SAGUACHE	50%	\$1,397,079	\$620,924	B	\$440,388

Difference in 2010 Scenarios

	School Gain	Road & Bridge	PILT Change	Net Difference to County Funds
4 ARCHULETA	\$328,655	(\$328,655)	\$328,655	(\$0)
18 DOLORES	\$251,639	(\$251,639)	\$18,399	(\$233,240)
20 EAGLE	\$216,208	(\$216,208)	\$216,208	\$0
27 GUNNISON	\$638,904	(\$638,904)	\$448,438	(\$190,466)
41 MINERAL	\$337,772	(\$337,772)	\$0	(\$337,772)
56 SAGUACHE	\$1,257,371	(\$1,257,371)	\$0	(\$1,257,371)

Forest and PILT Payments

	2006 Forest	2007 PILT	2007 Forest	2008 PILT	2008 Forest	2009 PILT
4 ARCHULETA	\$117,459	\$529,492	\$117,218	\$859,622	\$793,853	\$857,735
18 DOLORES	\$91,069	\$84,704	\$90,822	\$135,127	\$607,824	\$135,127
20 EAGLE	\$551,928	\$891,765	\$550,795	\$1,414,880	\$0	\$1,415,200
27 GUNNISON	\$325,014	\$329,003	\$324,346	\$524,888	\$1,543,246	\$524,888
41 MINERAL	\$157,045	\$90,223	\$156,722	\$142,602	\$815,874	\$142,602
56 SAGUACHE	\$267,522	\$465,483	\$267,033	\$691,038	\$3,104,621	\$692,149

STATE TOTAL	Calculated from 2007 Forest Receipts		Results Table FFY 2008 Forest Service Payments Scenarios Total Allocation					FFY 2010 PILT Payment				FFY 2010 PILT Payment				Results from Change of 5% to 50%				
	2009 PILT Payment	2009 PILT Option	Full Payment Amt.	25% Option	Title I	Title II	Title III	School Share @ 5%	Net Forest To County Road & Bridge	Outcome	County GF Receipts (PILT)	School Share @ 50%	Net Forest To County Road & Bridge	Outcome	County GF Receipts (PILT)	School Difference	Forest Pmt (Road and Bridge)	County Difference PILT Pmt (General Fund)	Net Total Receipts	
								Total ->				Total ->								
1 ADAMS	\$ 27,416,280		\$17,205,291	\$2,412,637	\$14,507,337	(\$1,316,980)	\$3,793,612	5%	\$0	A	\$28,052,147	50%	\$0	A	\$33,616,321	\$8,235,427	(\$8,235,427)	\$5,564,174	(\$2,671,253)	
2 ALAMOSA	\$ 173,712	A	\$39,860	\$0	\$39,860	\$0	\$0	5%	\$1,993	\$37,867	A	\$143,740	50%	\$19,930	A	\$161,677	\$17,937	(\$17,937)	\$17,937	(\$0)
3 ARAPAHOE	\$ 10,028	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$10,564	50%	\$0	A	\$10,564	\$0	\$0	\$0	(\$0)
4 ARCHULETA	\$ 857,735	A	\$793,853	\$0	\$547,758	(\$63,508)	\$182,586	5%	\$36,517	\$511,241	A	\$493,512	50%	\$365,172	A	\$822,167	\$328,655	(\$328,655)	\$328,655	(\$0)
5 BACA	\$ 422,722	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$434,679	50%	\$0	A	\$434,679	\$0	\$0	\$0	(\$0)
6 BENT	\$ 43,658	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$48,974	50%	\$0	A	\$48,974	\$0	\$0	\$0	(\$0)
7 BOULDER	\$ 351,093	A	\$64,050	\$0	\$64,050	\$0	\$0	5%	\$3,203	\$60,848	A	\$317,213	50%	\$32,025	A	\$346,036	\$28,823	(\$28,823)	\$28,823	\$0
8 BROOMFIELD	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
9 CHAFFEE	\$ 1,159,820	A	\$655,431	\$0	\$452,247	(\$52,434)	\$150,749	5%	\$30,150	\$422,097	A	\$750,114	50%	\$301,498	A	\$1,021,462	\$271,348	(\$271,348)	\$271,348	(\$0)
10 CHEYENNE	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
11 CLEAR CREEK	\$ 172,953	A	\$0	\$243,199	\$243,199	\$0	\$0	5%	\$12,160	\$231,039	A	\$160,116	50%	\$121,600	A	\$269,555	\$109,440	(\$109,440)	\$109,439	(\$1)
12 CONEJOS	\$ 917,284	LidA	\$961,859	\$0	\$663,683	(\$76,949)	\$221,228	5%	\$44,246	\$619,438	LidA	\$385,289	50%	\$442,455	LidA	\$783,498	\$398,210	(\$398,210)	\$398,209	(\$1)
13 COSTILLA	\$ 1,977	A	\$1,218	\$0	\$1,218	\$0	\$0	5%	\$61	\$1,158	A	\$874	50%	\$609	A	\$1,422	\$548	(\$548)	\$548	(\$0)
14 CROWLEY	\$ 4,281	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$9,286	50%	\$0	A	\$9,286	\$0	\$0	\$0	(\$0)
15 CUSTER	\$ 371,700	A	\$229,510	\$0	\$195,083	\$0	\$34,426	5%	\$11,475	\$183,608	A	\$216,118	50%	\$114,755	A	\$319,397	\$103,279	(\$103,279)	\$103,279	(\$0)
16 DELTA	\$ 158,117	A	\$349,978	\$0	\$241,485	(\$27,998)	\$80,495	5%	\$16,099	\$225,386	A	\$703,439	50%	\$160,990	A	\$848,330	\$144,891	(\$144,891)	\$144,891	\$0
17 DENVER	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
18 DOLORES	\$ 135,127	B	\$607,824	\$0	\$419,399	(\$48,626)	\$139,800	5%	\$27,960	\$391,439	B	\$135,127	50%	\$279,599	LidA	\$153,526	\$251,639	(\$251,639)	\$18,399	(\$233,240)
19 DOUGLAS	\$ 318,298	A	\$65,804	\$0	\$65,804	\$0	\$0	5%	\$3,290	\$62,514	A	\$271,455	50%	\$32,902	A	\$301,067	\$29,612	(\$29,612)	\$29,612	\$0
20 EAGLE	\$ 1,415,200	A	\$0	\$480,462	\$480,462	\$0	\$0	5%	\$24,023	\$456,439	A	\$1,486,745	50%	\$240,231	A	\$1,702,953	\$216,208	(\$216,208)	\$216,208	\$0
21 ELBERT	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
22 EL PASO	\$ 225,813	A	\$96,747	\$0	\$96,747	\$0	\$0	5%	\$4,837	\$91,910	A	\$148,771	50%	\$48,373	A	\$192,307	\$43,536	(\$43,536)	\$43,536	(\$0)
23 FREMONT	\$ 1,021,767	A	\$229,692	\$0	\$195,238	\$0	\$34,454	5%	\$11,485	\$183,753	A	\$855,634	50%	\$114,846	A	\$958,995	\$103,361	(\$103,361)	\$103,361	(\$0)
24 GARFIELD	\$ 1,733,916	A	\$586,069	\$0	\$404,387	(\$46,885)	\$134,796	5%	\$26,959	\$377,428	A	\$2,342,985	50%	\$269,592	A	\$2,585,617	\$242,632	(\$242,632)	\$242,632	(\$0)
25 GILPIN	\$ 72,539	A	\$33,544	\$0	\$33,544	\$0	\$0	5%	\$1,677	\$31,867	A	\$64,705	50%	\$16,772	A	\$79,800	\$15,095	(\$15,095)	\$15,095	\$0
26 GRAND	\$ 694,218	LidA	\$0	\$818,944	\$818,944	\$0	\$0	5%	\$40,947	\$777,997	LidA	\$467,995	50%	\$409,472	LidA	\$836,520	\$368,525	(\$368,525)	\$368,525	(\$0)
27 GUNNISON	\$ 524,888	B	\$1,543,246	\$0	\$1,064,839	(\$123,460)	\$354,946	5%	\$70,989	\$993,850	B	\$524,888	50%	\$709,893	LidA	\$973,326	\$638,904	(\$638,904)	\$448,438	(\$190,466)
28 HINSDALE	\$ 125,717	LidB	\$773,460	\$0	\$533,688	(\$61,877)	\$177,896	5%	\$35,579	\$498,108	LidB	\$125,717	50%	\$355,792	LidB	\$125,717	\$320,213	(\$320,213)	\$0	(\$320,213)
29 HUERFANO	\$ 367,620	A	\$350,390	\$0	\$241,769	(\$28,031)	\$80,590	5%	\$16,118	\$225,651	A	\$250,054	50%	\$161,179	A	\$395,115	\$145,062	(\$145,062)	\$145,061	(\$1)
30 JACKSON	\$ 165,042	B	\$557,891	\$0	\$384,945	(\$44,631)	\$128,315	5%	\$25,663	\$359,282	B	\$165,042	50%	\$256,630	B	\$165,042	\$230,967	(\$230,967)	\$0	(\$230,967)
31 JEFFERSON	\$ 225,357	A	\$58,572	\$0	\$58,572	\$0	\$0	5%	\$2,929	\$55,644	A	\$184,541	50%	\$29,286	A	\$210,898	\$26,358	(\$26,358)	\$26,357	(\$1)
32 KIOWA	\$ 13,149	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$24,164	50%	\$0	A	\$24,164	\$0	\$0	\$0	(\$0)
33 KIT CARSON	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
34 LAKE	\$ 403,796	A	\$308,970	\$0	\$262,624	\$0	\$46,345	5%	\$15,448	\$247,176	A	\$184,587	50%	\$154,485	A	\$323,623	\$139,036	(\$139,036)	\$139,036	(\$0)
35 LA PLATA	\$ 878,976	A	\$353,939	\$0	\$244,218	(\$28,315)	\$81,406	5%	\$16,281	\$227,937	A	\$754,662	50%	\$162,812	A	\$901,192	\$146,531	(\$146,531)	\$146,530	(\$1)
36 LARIMER	\$ 1,726,258	A	\$590,286	\$0	\$407,297	(\$47,223)	\$135,766	5%	\$27,153	\$380,144	A	\$1,472,886	50%	\$271,531	A	\$1,717,264	\$244,378	(\$244,378)	\$244,378	(\$0)
37 LAS ANIMAS	\$ 356,263	A	\$39,074	\$0	\$39,074	\$0	\$0	5%	\$1,954	\$37,120	A	\$662,009	50%	\$19,537	A	\$679,592	\$17,583	(\$17,583)	\$17,583	(\$0)
38 LINCOLN	\$ 4,731	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$4,731	50%	\$0	A	\$4,731	\$0	\$0	\$0	(\$0)
39 LOGAN	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
40 MESA	\$ 2,184,312	LidA	\$710,597	\$0	\$490,312	(\$56,848)	\$163,437	5%	\$32,687	\$457,625	LidA	\$2,611,650	50%	\$326,875	LidA	\$2,905,838	\$294,187	(\$294,187)	\$294,188	\$1
41 MINERAL	\$ 142,602	LidB	\$815,874	\$0	\$562,953	(\$65,270)	\$187,651	5%	\$37,530	\$525,423	LidB	\$142,602	50%	\$375,302	LidB	\$142,602	\$337,772	(\$337,772)	\$0	(\$337,772)
42 MOFFAT	\$ 757,225	LidA	\$53,683	\$0	\$53,683	\$0	\$0	5%	\$2,684	\$50,999	LidA	\$1,277,122	50%	\$26,841	LidA	\$1,301,280	\$24,157	(\$24,157)	\$24,158	\$1
43 MONTEZUMA	\$ 471,776	A	\$368,052	\$0	\$253,956	(\$29,444)	\$84,632	5%	\$16,930	\$237,025	A	\$844,843	50%	\$169,304	A	\$997,216	\$152,373	(\$152,373)	\$152,373	(\$0)
44 MONTROSE	\$ 1,888,550	A	\$444,578	\$0	\$306,759	(\$35,566)	\$102,253	5%	\$20,451	\$286,308	A	\$1,949,288	50%	\$204,506	A	\$2,133,343	\$184,055	(\$184,055)	\$184,055	(\$0)
45 MORGAN	\$ 3,483	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$7,376	50%	\$0	A	\$7,376	\$0	\$0	\$0	(\$0)
46 OTERO	\$ 385,543	A	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$385,716	50%	\$0	A	\$385,716	\$0	\$0	\$0	(\$0)
47 OURAY	\$ 335,511	A	\$96,745	\$0	\$96,745	\$0	\$0	5%	\$4,837	\$91,908	A	\$273,539	50%	\$48,372	A	\$317,074	\$43,535	(\$43,535)	\$43,535	(\$0)
48 PARK	\$ 1,372,893	LidA	\$752,183	\$0	\$473,876	(\$82,740)	\$195,568	5%	\$33,472	\$440,403	LidA	\$1,062,722	50%	\$334,722	LidA	\$1,363,971	\$301,249	(\$301,249)	\$301,249	(\$0)
49 PHILLIPS	\$ 0		\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0		\$0	50%	\$0		\$0	\$0	\$0	\$0	(\$0)
50 PITKIN	\$ 853,798	A	\$0	\$398,309	\$398,309	\$0	\$0	5%	\$19,915	\$378,394	A	\$919,054	50%	\$199,155	A	\$1,098,293	\$179,239	(\$179,239)	\$179,239	(\$0)
51 PROWERS	\$ 138	B	\$0	\$0	\$0	\$0	\$0	5%	\$0	\$0	A	\$984	50%	\$0	A	\$984	\$0	\$0	\$0	(\$0)
52 PUEBLO	\$ 140,230	A	\$53,430	\$0	\$53,430	\$0	\$0	5%	\$2,671	\$50,758	A	\$95,071	50%	\$26,715	A	\$119,114	\$24,043	(\$24,043)	\$24,043	(\$0)
53 RIO BLANCO	\$ 479,452	B	\$328,239	\$0	\$279,003	\$0	\$49,236	5%	\$16,412	\$262,591	LidA	\$598,235	50%	\$164,119	LidA	\$745,942	\$147,707	(\$147,707)	\$147,707	(\$0)
54 RIO GRANDE	\$ 681,015	A	\$392,481	\$0	\$270,812	(\$31,398)	\$90,271	5%	\$18,054	\$252,757	A	\$515,590	50%	\$180,541	A	\$678,077	\$162,487	(\$162,487)	\$162,487	(\$0)
55 ROUTT	\$ 998,514	A	\$368,752	\$0	\$202,813	(\$55,313)	\$110,626	5%	\$15,672	\$187,142	A	\$1,328,129	50%	\$156,720	A	\$1,469,176	\$141,048	(\$141,048)	\$141,047	(\$1)
56 SAGUACHE	\$ 692,149	LidA	\$3,104,621	\$0	\$2,018,003	(\$310,462)	\$776,155	5%	\$139,708	\$1,878,295	B	\$440,388	50%	\$1,397,079	B	\$440,388	\$1,257,371	(\$1,257,371)	\$0	(\$1,257,371)
57 SAN JUAN	\$ 68,74																			

	Calculated from 2007 Forest Receipts		Results Table FFY 2008 Forest Service Payments Scenarios Total Allocation					FFY 2010 PILT Payment				FFY 2010 PILT Payment				Results from Change of 5% to 50%					
	2009 PILT Payment	2009 PILT Option	Full Payment Amt.	25% Option	Title I	Title II	Title III	School Share @ 5%	Net Forest To County Road & Bridge	Outcome	County GF Receipts (PILT)	School Share @ 50%	Net Forest To County Road & Bridge	Outcome	County GF Receipts (PILT)	School Difference	Forest Pmt (Road and Bridge)	County Difference PILT Pmt (General Fund)	Net Total Receipts		
STATE TOTAL	\$ 27,416,280		\$17,205,291	\$2,412,637	\$14,507,337	(\$1,316,980)	\$3,793,612	Total →	\$915,047	\$13,592,290		\$28,052,147	Total →	\$9,150,474	\$5,356,863		\$33,616,321	\$8,235,427	(\$8,235,427)	\$5,564,174	(\$2,671,253)
59 SEDGWICK	\$ 392	A			\$0		\$0	5%	\$0	\$0	A	\$625	50%	\$0	\$0	A	\$625	\$0	\$0	\$0	\$0
60 SUMMIT	\$ 287,565	A	\$0	\$471,723	\$471,723	\$0	\$0	5%	\$23,586	\$448,137	A	\$273,270	50%	\$235,862	\$235,862	A	\$485,546	\$212,275	(\$212,275)	\$212,276	\$1
61 TELLER	\$ 355,577	A	\$108,177	\$0	\$91,951	\$0	\$16,227	5%	\$5,409	\$86,542	A	\$284,566	50%	\$54,089	\$37,862	A	\$333,246	\$48,680	(\$48,680)	\$48,680	\$0
62 WASHINGTON	\$ 254	B			\$0		\$0	5%	\$0	\$0	A	\$1,821	50%	\$0	\$0	A	\$1,821	\$0	\$0	\$0	\$0
63 WELD	\$ 63,142	B			\$0		\$0	5%	\$0	\$0	A	\$294,060	50%	\$0	\$0	A	\$294,060	\$0	\$0	\$0	\$0
64 YUMA	\$ 2,390	B			\$0		\$0	5%	\$0	\$0	A	\$17,106	50%	\$0	\$0	A	\$17,106	\$0	\$0	\$0	\$0