

---

# Department of Local Affairs



*Strengthening Colorado Communities*

---

## 2009 BIENNIAL REPORT

DIRECT DISTRIBUTION

**Local Government Energy and Mineral Impact Assistance Program  
First Biennial Direct Distribution Report – 2009  
January 1, 2010**

Susan E. Kirkpatrick  
Executive Director  
Colorado Department of Local Affairs  
1313 Sherman St., Room 500  
Denver, CO 80203  
(303) 866-4904  
[www.dola.state.co.us/directdistribution](http://www.dola.state.co.us/directdistribution)

*Colorado Department of Local Affairs Mission:  
Strengthening Colorado Communities*



DOLA's Executive Director,  
Susan E. Kirkpatrick

The Colorado Department of Local Affairs (DOLA) in partnership with the Energy and Mineral Impact Advisory Committee distributes revenue derived from energy and mineral extraction statewide. These revenues come from State Severance Tax receipts and Federal Mineral Lease non-bonus payments.

Effective July 1, 2008, the legislature passed and Gov. Ritter signed SB08-218 and HB08-1083, which authorized a new method and formula to determine the direct distribution of energy impact dollars from the severance tax, as well as federal mineral leases. These new factors, coupled with the increase from the tax revenue generated by the industry, resulted in an unprecedented \$80 million dollars distributed in 2009.

We're pleased to have been able to get these much needed funds directly into communities that have been impacted by energy production. These funds will help move Colorado forward to a stronger recovery.

Prior to the passage of SB08-218 and HB08-1083, direct distribution was based on the number of employees in the energy impacted communities in which they resided. The new legislation increased the factors that would be considered to the following: permits, production, employee residence, as well as, for sub-county distribution, population and highway user miles (HUTF). Last year's distribution came to a total of \$24,730,912 for Severance Tax and \$7,595,498, for Federal Mineral Lease.

With the new formula, increased production volumes and higher commodity prices, the amount in Severance Tax Direct Distribution going to local communities in 2009 was \$44,501,471.83 and the total for Federal Mineral Lease Direct Distribution was \$35,894,160.09.

We know the importance this distribution means for communities. These funds help communities address the impacts of development, processing, or energy conversion on their infrastructure and capacity to improve the livability of their communities. The department greatly values the role of the Oversight Committee and the legislature and the partnership established to ensure the integrity of the distribution process."

Sincerely,

A handwritten signature in blue ink that reads "Susan E. Kirkpatrick". The signature is written in a cursive, flowing style.

Susan E. Kirkpatrick  
Executive Director

**Department of Local Affairs**



*Strengthening Colorado Communities*

Biennial Direct Distribution Report – 2009  
January 1, 2010

**TABLE OF CONTENTS**

**Message from the Executive Director** ..... Page i

**Introduction** .....Page 1

**Background**..... Page 1

**State Severance Tax Direct Distribution** .....Page 2

**Federal Mineral Lease Direct Distribution** .....Page 3

**EXHIBIT A: How State Severance Tax Revenue is Allocated**

**EXHIBIT B: Illustrations of 2009 Direct Distribution Factors**

**EXHIBIT C: How Federal Mineral Lease Revenue is Allocated**

**EXHIBIT D: 2009 Direct Distribution Program Guidelines**

**EXHIBIT E: 2009 Severance Tax Direct Distribution**

**Map: County Pool Allocations**

**Table 1: County Pool Allocations**

**Table 2: Payments to Counties and Municipalities**

**Table 3: Comparison 2009 to 2009 Severance Direct Distribution**

**EXHIBIT F: 2009 Federal Mineral Lease Direct Distribution—Counties and Municipalities**

**Map: County Pool Allocations**

**Table 1: County Pool Allocations**

**Table 2: Payments to Counties and Municipalities**

**EXHIBIT F: 2009 Federal Mineral Lease Direct Distribution—School Districts**

**Map: County Pool Allocations**

**Table 1: County Pool Allocations**

**Table 2: Payments to School Districts**

## **INTRODUCTION**

This new biennial report evaluates the effectiveness of the allocation and distribution of moneys from the Severance Tax Local Impact Fund to counties and municipalities impacted by mineral and mineral fuel development. The report is submitted to the General Assembly pursuant to C.R.S. 39-29-110(1)(c)(VI). The report also evaluates the direct distribution of federal mineral lease (FML) moneys from the Local Government Impact Fund.

## **BACKGROUND**

### **HB08-1083: Changes to Severance Tax Direct Distribution**

Identified and recommended by the 2007 Interim Committee on Severance Tax and Federal Mineral Lease Revenue Allocation through collaboration with stakeholders and the Department of Local Affairs (DOLA), this legislation made significant changes to the state severance tax direct distribution formula. This legislation also altered the composition and role of the Energy and Mineral Impact Assistance Advisory Committee and changed the guidelines, reporting and accountability of the distribution of state grants by DOLA.

While maintaining HB07-1139's 70 percent/30 percent split of severance tax receipts between the grants program and the direct distribution, HB08-1083 legislation initiated wide-ranging modifications in the formula of the direct distribution statute (C.R.S. 39-29-110). The first direct distribution conducted per the new language occurred August 31, 2009. For an illustration of how state severance tax revenue is allocated, please see Exhibit A.

HB08-1083 added new factors to the formulaic distribution. Prior to HB08-1083, a count of energy industry employees was the sole factor or metric used to determine the distribution. In order to better measure the impact of energy and mineral production on communities, the legislation refined the industry employee resident count and added other impact measure factors including mining and well permits, mineral production, population and road miles to the formula. The moneys are first allocated by factor to county pools and the pools are then distributed to the municipalities and county government within each county. For an illustration of the 2009 state severance tax direct distribution factors, see Exhibit B.

### **SB08-218: Changes to Federal Mineral Lease Receipts Direct Distribution**

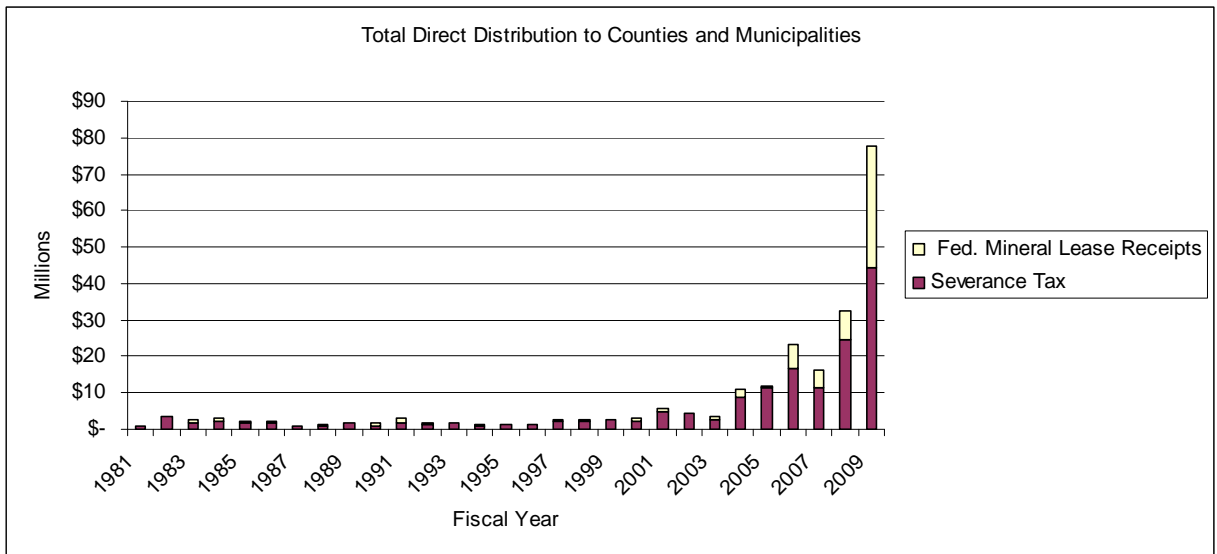
While also directing a 50 percent/50 percent split of federal mineral lease receipts to the Local Impact Fund between the grants program and the direct distribution, SB08-218 modified the formula of the direct distribution statute (C.R.S. 34-63-102). The first application of the new language was for the FML distribution in August 2009, using 50 percent of the DOLA 40 percent share of non-bonus federal mineral lease moneys credited to the mineral leasing fund. For a description of how federal mineral lease receipts are allocated through the state, see Exhibit C.

This legislation also added new factors to the formulaic distribution. Federal mineral lease revenue generated by county, population and road miles were added to the

formula. Prior to SB08-218, the count of industry employee residents conducted for the severance tax direct distribution was the sole metric used to determine the FML distribution. Like the severance tax direct distribution, the moneys are first allocated in county pools and then distributed to the municipalities and county government within each county. For an illustration of how the 2009 FML direct distribution factors, please see Exhibit B.

**Distribution Trends**

Due to the recent legislative changes and to high commodity prices, primarily oil and natural gas, the 2009 direct distributions of both severance tax proceeds and federal mineral lease revenue were significantly higher than previous years. However, as a result of tax credits and lower commodity prices the Department expects the amounts available for distribution in 2010 will be much lower.



**SEVERANCE TAX DIRECT DISTRIBUTION**

**August 2009 County/Municipal Severance Tax Direct Distribution**

Thirty percent of the severance tax revenue credited to the Local Impact Fund from July 1, 2008 to June 30, 2009 resulted in the total distribution of \$44,501,471.83 to 333 counties and municipalities. See Exhibit D for a map and table of the amounts for the 2009 direct distribution county pools and a table of the amounts of the sub county payments to counties and municipalities.

Moneys were first allocated into “county pools” based on each county’s proportion of industry employee residents, mining and well permits and mineral production compared to the totals statewide. HB08-1083 directs that for the August 2009 distribution, the county pool factors were to be weighted as follows:

Colorado Employee Residence Reports	50%
Mining and Well Permits	25%
Mineral Production	25%

The department was then directed to distribute each county pool to the county government and each municipality therein based on the unincorporated or municipal proportions of employee residents, population, and road miles compared to the total in the county. Statute directs the Executive Director, in consultation with the Energy and Mineral Impact Advisory Committee, to set the weights of these factors statewide. The Executive Director set the factor weights as follows:

Colorado Employee Residence Reports	33%
Population	34%
Road Miles	33%

Alternatively, the Executive Director may accept a memorandum of understanding (MOU) from the county and all municipalities therein directing an alternative distribution and/or factor weights. The department did not receive any MOUs for the 2009 distribution.

The 2009 Direct Distribution Guidelines document in Exhibit E has additional information about the severance tax distribution. Details on individual county and municipal proportions of each factor used in the August 2009 distribution can be found at <http://dola.colorado.gov/dlg/fa/dd/datamethods.html>.

**FEDERAL MINERAL LEASE RECEIPTS DIRECT DISTRIBUTION**

**August 2009 County/Municipal Federal Mineral Lease Receipts Direct Distribution**

Fifty percent of the federal mineral lease revenue credited to the Local Government Mineral Impact Fund from July 1, 2008 to June 30, 2009 resulted in the total distribution of \$33,082,175.20 to 331 counties and municipalities. See Exhibit F for a map and table of the amounts for the 2009 direct distribution county pools and a table of the amounts of the sub county payments to counties and municipalities.

Moneys were first allocated into “county pools” based on each county’s proportion of resident industry employees and federal mineral lease revenues generated compared to the totals statewide. SB08-218 stipulated the employee residence report factor cannot be weighted more than 35%. For the August 2009 distribution, the county pool factors were weighted by the Executive Director, in consultation with the Energy and Mineral Impact Advisory Committee as follows:

Colorado Employee Residence Reports	35%
Federal Mineral Lease Revenue Generated	65%

The department is then directed to distribute each county pool to the county government and each municipality therein based on the unincorporated or municipal proportion of employee residents, population and road miles compared to the total in the county. Statute directs the Executive Director, in consultation with the Energy and Mineral Impact Advisory Committee, to set the weights of these factors statewide. The Executive Director set the factor weights as follows:

Colorado Employee Residence Reports	33%
Population	34%
Road Miles	33%

Alternatively, the Executive Director may accept a memorandum of understanding (MOU) from the county and all municipalities therein directing an alternative distribution and/or factor weights. The department did not receive any MOUs for the 2009 distribution.

The 2009 Direct Distribution Guidelines document in Exhibit E has additional information about the federal mineral lease receipts distribution. Details on individual county and municipal proportions of each factor used in the August 2009 distribution can be found at <http://dola.colorado.gov/dlg/fa/dd/datamethods.html>.

**August 2009 School District Federal Mineral Lease Receipts Direct Distribution**

For 2009 under the new legislation, \$2,811,984.89 was distributed to 257 school districts. See Exhibit G for a map and table of the amounts for the 2009 direct distribution county pools and a table of the amounts of the sub county payments to school districts.

As a result of SB08-218, the distribution to school districts changed from a quarterly distribution conducted by the State Treasurer per directions by the Board of County Commissioners to an annual formulaic distribution conducted by the Department of Local Affairs.

The school district distribution occurs in similar fashion to the county/municipal distribution. County pools were calculated, statutorily based on the same weights set by the Executive Director for the county/municipal distribution. Each county pool is then distributed based on the proportion of each school district's pupil count to the total county pupil count.

**EFFECTIVENESS**

The changes to the severance tax and federal mineral lease direct distribution formulas created a more equitable system for allocating money to communities impacted by energy and mineral production. While the long-standing measure of where industry employees reside is an important one, the addition of the other factors more effectively

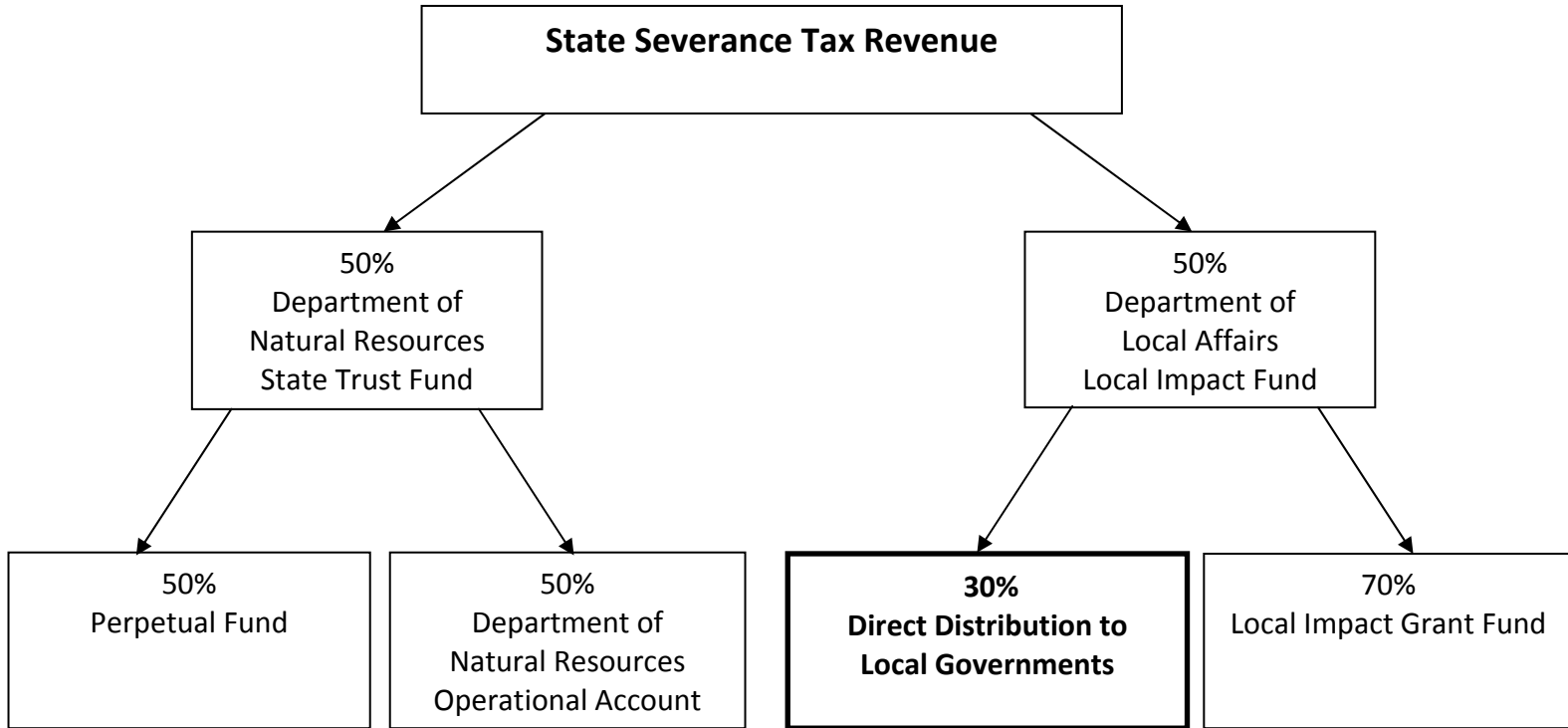
returns severance tax and federal mineral lease revenues to the communities experiencing industry impacts.

Other elements of HB08-1083 and SB08-218 allow for greater flexibility on a year by year basis for the continued pursuit of effective distribution. The Executive Director, in consultation with the Energy and Mineral Impact Advisory Committee, has discretion to adjust the weights of the factors in the formula each year. Furthermore, each county and its municipalities now have the ability to locally determine the most effective allocation of their county pool to their communities by means of an MOU.



### EXHIBIT A

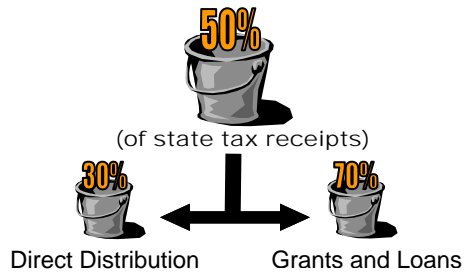
#### How State Severance Tax Revenue is Allocated



## EXHIBIT B

### 2009 DIRECT DISTRIBUTION

#### DOLA portion of State Severance Tax



Allocated to County Pools based on statewide share of the following factors:

Factor	Percentages
Colorado Employee Residence Reports (CERR).....	50%
Mining and Well Permits.....	25%
Mineral Production.....	25%

↓

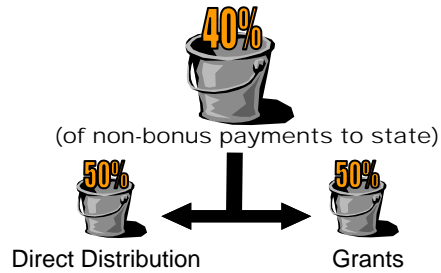
The Sub County Pools are allocated based on the countywide share of the following factors:

Factor	Percentages
Colorado Employee Residence Reports (CERR).....	33%
Population.....	34%
Road Miles.....	33%

↓

Annual distribution of revenues to Counties and Municipalities by August 31, 2009.

#### DOLA portion of Federal Mineral Lease



Allocated to County Pools based on statewide share of the following factors:

Factor	Percentages
Colorado Employee Residence Reports (CERR).....	35%
Federal Mineral Lease Revenue Generated.....	65%

↓

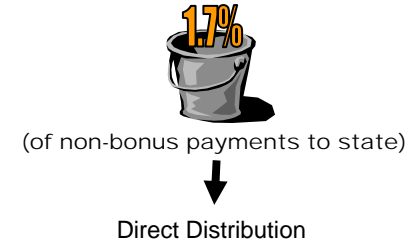
The Sub County Pools are allocated based on the countywide share of the following factors:

Factor	Percentages
Colorado Employee Residence Reports (CERR).....	33%
Population.....	34%
Road Miles.....	33%

↓

Annual distribution of revenues to Counties and Municipalities by August 31, 2009.

#### Separate Distribution of Federal Mineral Lease to School Districts



Allocated to County Pools based on statewide share of the following factors:

Factor	Percentages
Colorado Employee Residence Reports (CERR).....	35%
Federal Mineral Lease Revenue Generated.....	65%

↓

The Sub County Pools are allocated based on the countywide share of the following factor:

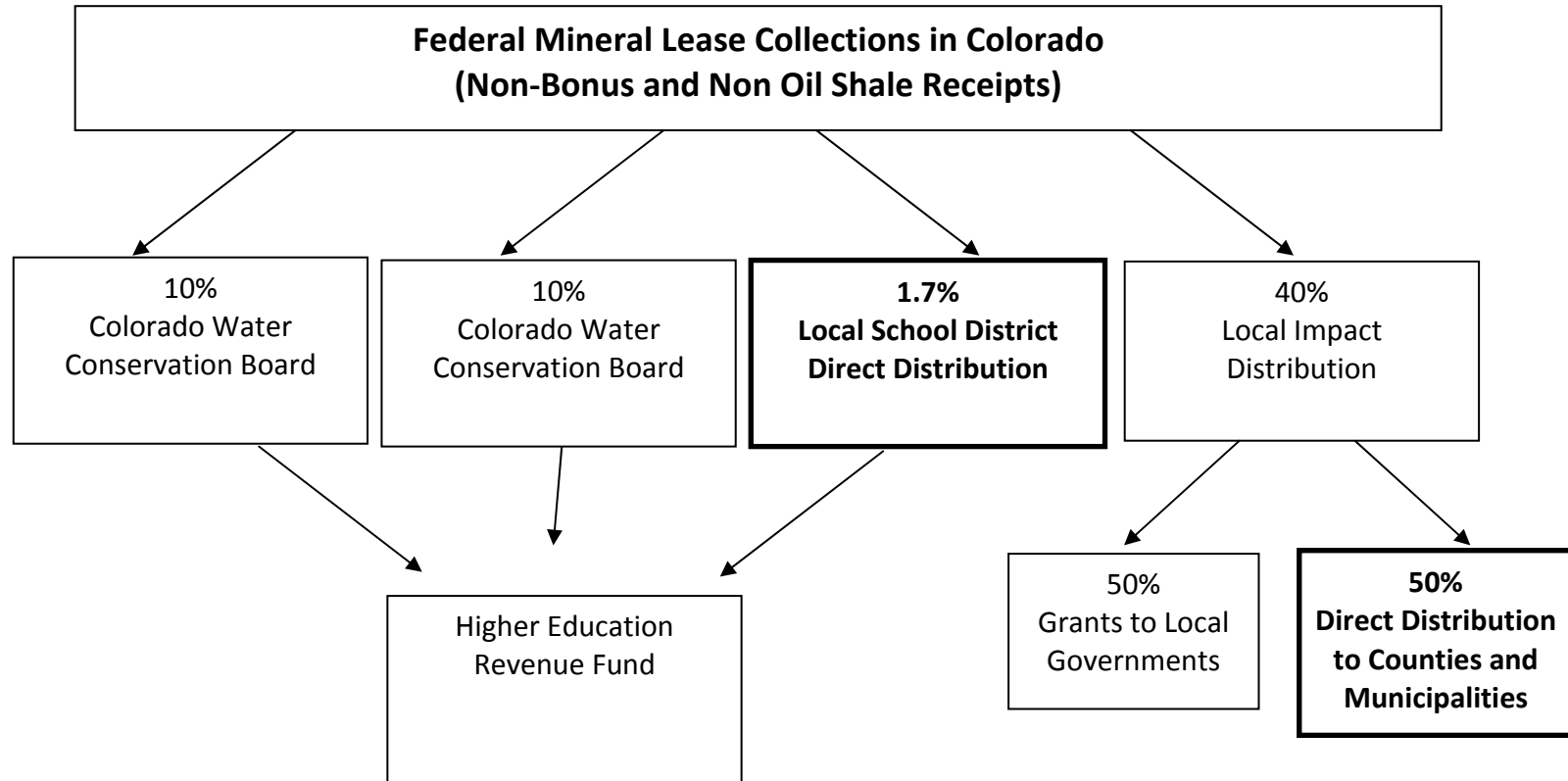
Factor	Percentages
Pupil Counts.....	100%

↓

Annual distribution of revenues to School Districts by August 31, 2009.

# EXHIBIT C

## How Federal Mineral Lease Revenue is Allocated



**EXHIBIT D**

**FEDERAL MINERAL LEASE AND  
STATE SEVERANCE TAX  
DIRECT DISTRIBUTION  
PROGRAM GUIDELINES**

**April 2009**



**STATE OF COLORADO  
DEPARTMENT OF LOCAL AFFAIRS**

*1313 Sherman Street, Room 521 - Denver, Colorado 80203 - 303/866-2156*

**Program guidelines and direct distribution information are available on the Department of Local Affairs web page at <http://www.dola.colorado.gov/dlg/fa/eiaf/distributions.html>**

# EXHIBIT D

---

## TABLE OF CONTENTS

---

State Severance Tax Direct Distribution.....	3
Federal Mineral Lease Direct Distribution .....	4
Municipalities and Counties .....	4
School Districts .....	6
Direct Distribution Factors .....	7
Colorado Employee Residence Reports .....	7
County of Origin Federal Mineral Lease Revenue.....	9
Mineral Production .....	9
Mining and Well Permits.....	9
Population.....	9
Road Miles.....	10
Pupil Count.....	10
Appendix A - Direct Distribution Calendar.....	11
Appendix B - Chart of State Severance Tax.....	12
Appendix C - Chart of Federal Mineral Lease Distributions.....	13
Appendix D - Direct Distribution Terms .....	14

## EXHIBIT D

---

### *STATE SEVERANCE TAX DIRECT DISTRIBUTION*

---

**Overview.** Prior to August 2008, severance tax funds were distributed to counties and municipalities based on the count of residents employed in mineral extraction. House Bill 08-1083 established the additional factors of mining and well permits, mineral production, population and road miles to determine how direct distribution funds are allocated to municipalities and counties. The changes as a result of House Bill 08-1083 will first become effective for the August 2009 direct distribution. The statutory deadline for the Department of Local Affairs to distribute severance tax funds to local governments is August 31<sup>st</sup> of each year.

**Local Government Severance Tax Fund.** Fifty percent of the State's receipts from the severance tax on minerals and mineral fuels are credited to the Local Government Severance Tax Fund (C.R.S. 39-29-108(2)). Under C.R.S. 39-29-110(1)(b), the Department of Local Affairs is directed to allocate 70% of these funds to local governments through discretionary grants and loans under the Energy and Mineral Impact Assistance Program. The remaining 30% is distributed directly to municipalities and counties economically and socially impacted by mineral production based on certain measurable factors determined by the General Assembly. Local governments shall use direct distribution funds from the local government severance tax fund for capital expenses and provision of services (C.R.S. 39-29-110(1)(c)(V)).

**County Allocation.** Three factors determine the allocation of severance tax revenue to each county pool for further distribution (C.R.S. 39-29-110(1)(c)(I)).

- 1) The proportion of residents in the county employed in mines, crude oil, natural gas, or oil and gas operations as reported in Colorado Employee Residence Reports to the total employed statewide.
- 2) The proportion of mine and well permits issued in a county to the total issued in the state.
- 3) The proportion of mineral production within a county to the total production in the state.

**Factor Weightings for County Allocation.** Statute requires that for fiscal year 2008-9, or the direct distribution occurring August 2009, county data from the Colorado Employee Residence Reports are weighted 50%, mining and well permits are weighted 25% and mineral production is weighted 25%. For fiscal years 2010 and thereafter, statute directs each of the above three factors be weighted 30%. The Executive Director of the Department of Local Affairs, in consultation with the Energy Impact Assistance Advisory Committee, "shall establish guidelines that set forth the factor or factors under which the remaining ten percent shall be weighted" (C.R.S. 39-29-110(1)(c)(II)(B)). By June 1<sup>st</sup>, the Energy Impact Assistance Advisory Committee in 2010 and each year thereafter, the committee will consider the factor or factors for this discretionary weighting and make a recommendation to the Executive Director.

**Subcounty Distribution.** Once the Severance Tax direct distribution funds are divided into county pools, they are then distributed to the county government and the municipalities contained therein. Statute directs the Department of Local Affairs to distribute each county pool based on three factors (C.R.S. 39-29-110(1)(c)(III)).

- 1) The proportion of residents in unincorporated areas or municipalities employed in

## EXHIBIT D

- mines, crude oil, natural gas, or oil and gas operations as reported in Colorado Employee Residence Reports to the total employee residents in the county.
- 2) The proportion of the population of unincorporated areas or municipalities to the total county population.
  - 3) The proportion of road miles in unincorporated areas or municipalities to the total road miles in the county.

**Factor Weightings for Subcounty Distribution.** For the allocation of each county pool to municipalities and counties, statute requires the Executive Director of the Department of Local Affairs to consult with the Energy and Mineral Impact Assistance Advisory Committee to determine how the employee residence report, population and road mile factors are weighted. The Executive Director, in consultation with the Energy and Mineral Impact Assistance Advisory Committee, will determine factor weightings by June 1<sup>st</sup> of each year. After consultation with the Energy and Mineral Impact Advisory Committee, the Executive Director has set a weight of 34% for population, 33% for Colorado Employee Residence Reports and 33% for road miles for the August 2009 direct distribution.

**Alternative Subcounty Distributions.** The subcounty factor weightings determined by the Executive Director shall be uniform across the state, except that C.R.S. 39-29-110(1)(c)(IV) allows for two instances for an alternative subcounty distribution.

- 1) Memorandum of Understanding. The Executive Director may accept a memorandum of understanding (MOU) between a county and all of the municipalities contained therein directing an alternative distribution of the county pool. Any MOU from a county government and all municipalities therein must be presented to the Executive Director for review by June 30<sup>th</sup> preceding each August direct distribution. Therefore, an MOU in effect for multiple years must be annually signed and submitted to the Executive Director. Each MOU shall be signed by the chief elected official of each local government. The Energy and Mineral Impact Assistance Advisory Committee at the regularly scheduled July meeting will review any MOUs submitted and make a recommendation to the Executive Director. Any MOU shall prescribe one of the following:
  - a. An alternate weighting of the three factors: Colorado Employee Residence Reports, population and road miles, or;
  - b. Specific percentages of the county pool to be allocated among each municipality and the county, as established by a locally defined method.
- 2) Executive Director Alternative Distribution. After consultation with the Energy and Mineral Impact Assistance Advisory Committee, the Executive Director of the Department of Local Affairs may establish an alternative weighting of the employee, population and road miles factors for a specific county pool, “in order to more fairly distribute the gross receipts among the county and all municipalities contained therein” (C.R.S. 39-29-110(1)(c)(IV)(B)). The Executive Director will set any alternative distribution weightings prior to the August 31<sup>st</sup> distribution.

## EXHIBIT D

---

### ***FEDERAL MINERAL LEASE DIRECT DISTRIBUTION – MUNICIPALITIES AND COUNTIES***

---

**Overview.** Under the Federal Mineral Leasing Act, approximately 49% of those rentals and royalties from mineral production on federal lands are returned back to the state of origin for planning, construction and maintenance of public facilities in areas socially and economically impacted by the mineral leasing development that occurs on federal lands. The General Assembly has determined that a portion the state's share of these federal royalty payments are to be directly distributed back to those counties, municipalities and school districts impacted by mineral production on federal lands. Under Senate Bill 08-218, the General Assembly established that certain measurable criteria quantify the impacts of mineral leasing development, and directs the Department of Local Affairs to use these factors to annually allocate federal mineral lease revenues to local governments. Changes as a result of Senate Bill 08-218 will first become effective for the August 2009 direct distribution. The annual distribution of federal mineral lease revenue shall occur by August 31<sup>st</sup>.

**County Allocation.** Two factors determine the allocation of federal mineral lease revenue to each county pool for further distribution (C.R.S. 34-63-102(5.4)(c)(I)).

- 1) The proportion of residents in the county employed in mineral extraction as reported in Colorado Employee Residence Reports to the total employed statewide.
- 2) The proportion of the moneys credited to the mineral leasing fund generated in the county to the total generated statewide.

**Factor Weightings for County Allocation.** For the county pool allocation, statute requires the Executive Director to establish guidelines to determine the weighting of the employee residence report and federal mineral lease revenue generated factors, but gives discretion provided that the employee residence report factor is not weighted more than 35%. Statute also requires that these guidelines weigh the employee residence report and federal mineral lease revenue generated factors "in a manner that most accurately estimates the absolute and relative impacts of production of energy resources on federal lands". The Executive Director, in consultation with the Energy and Mineral Impact Assistance Advisory Committee, will determine factor weightings by June 1<sup>st</sup> of each year. After consultation with the Energy and Mineral Impact Advisory Committee, the Executive Director has set a weight of 35% for Colorado Employee Residence Reports and 65% for the county proportion of federal mineral lease revenue generated for the August 2009 direct distribution.

**Subcounty Distribution.** Once the county pool allocation of federal mineral lease revenue is determined by the Department of Local Affairs using statutory criteria, the General Assembly has established a process to determine how the county pools are distributed to counties and municipalities. Three factors determine the sub-county allocation to each municipality and the county government (C.R.S. 34-63-102(5.4)(c)(II)).

- 1) The proportion of residents in the unincorporated areas or municipalities employed in mineral extraction to the total employed in the county.
- 2) The proportion of the population of unincorporated areas or municipalities to the total county population.
- 3) The proportion of road miles in unincorporated areas or municipalities to the total road miles in the county.



## EXHIBIT D

**Factor Weightings for Subcounty Distribution.** For the subcounty pool distribution, statute requires the Executive Director of the Department of Local Affairs to consult with the Energy and Mineral Impact Assistance Advisory Committee to determine how the employee residence report, population and road mile factors are weighted “in a manner that most accurately estimates the absolute and relative impacts of production of energy resources on federal lands”. The Executive Director, in consultation with the Energy and Mineral Impact Assistance Advisory Committee, will determine factor weightings by June 1<sup>st</sup> of each year. After consultation with the Energy and Mineral Impact Advisory Committee, the Executive Director has set a weight of 34% for population, 33% for Colorado Employee Residence Reports and 33% for road miles for the August 2009 direct distribution.

**Alternative Subcounty Distributions.** The sub county factor weightings determined by the Executive Director shall be uniform across the state, except that C.R.S. 34-63-102(5.4)(c)(IV) allows for two instances for an alternative subcounty distribution.

- 1) Memorandum of Understanding. The Executive Director may accept a memorandum of understanding between a county and all of the municipalities contained therein agreeing to an alternative distribution of the county pool. Any MOU from a county government and all municipalities therein must be presented to the Executive Director for review by June 30<sup>th</sup> preceding each August direct distribution. Therefore, an MOU in effect for multiple years must be presented to the Executive Director annually. Each MOU shall be signed by the chief elected official of each local government. The Energy and Mineral Impact Assistance Advisory Committee at the regularly scheduled July meeting will review any MOUs submitted and make a recommendation to the Executive Director. Any MOU shall prescribe one of the following:
  - a. An alternate weighting of the three factors: Colorado Employee Residence Reports, population and road miles, or;
  - b. Specific percentages of the county pool to be allocated among each municipality and the county, as established by a locally defined formula.
- 2) Executive Director Alternative Allocation. After consultation with the Energy and Mineral Impact Assistance Advisory Committee, the Executive Director of the Department of Local Affairs may establish an alternative weighting of the employee, population and road miles factors for a specific county pool, “in order to more fairly distribute the gross receipts among the county and all municipalities contained therein” (C.R.S. 34-63-102(5.4)(c)(IV)(B)). The Executive Director will set any alternative distribution weightings prior to the August 31<sup>st</sup> distribution.

---

### ***FEDERAL MINERAL LEASE DIRECT DISTRIBUTION – SCHOOL DISTRICTS***

---

Senate Bill 08-218 (C.R.S. 34-63-102(5.4)(e)) directs that beginning with the 2008-09 fiscal year, or for the August 2009 direct distribution, the Department of Local Affairs shall annually distribute 1.7% of the federal mineral lease revenue, up to a maximum of \$3,300,000, credited to the Mineral Leasing Fund to school districts. Beginning in the 2009-2010 fiscal year, the

## EXHIBIT D

\$3,300,000 cap inflates at 4% per year. The statute directs the Executive Director of the Department of Local Affairs to distribute to school districts at the same time as the annual federal mineral lease distributions to counties, by August 31<sup>st</sup>.

**County Allocation.** Pursuant to C.R.S. 34-63-102 (5.4)(e)(III), the allocation of county pools for the school district allocation shall be determined in the same proportion as the county pools for the municipality and county federal mineral lease allocation. Therefore, the county pools for the school district distributions are determined based on the same two factors and weightings.

- 1) The proportion of residents in the county employed in mineral extraction as reported in Colorado Employee Residence Reports to the total employed statewide. (C.R.S. 34-63-102(5.4)(c)(I)(B))
- 2) The proportion of the total federal mineral lease revenue generated in the state determine the allocation of moneys for each county allocation. (C.R.S. 34-63-102(5.4)(c)(I)(A))

After consultation with the Energy and Mineral Impact Advisory Committee, the Executive Director has set a weight of 35% for Colorado Employee Residence Reports and 65% for the county proportion of federal mineral lease revenue generated for the August 2009 direct distribution.

**Subcounty Distribution.** In the event of more than one school district in a county, “the distribution to each school district shall be the percentage that the most recent funded pupil count. . . bears to the most recent total funded pupil count for all pupils attributable to the county”. (C.R.S. 34-63-102 (5.4)(e)(III))

---

### ***DIRECT DISTRIBUTION FACTORS***

---

**Colorado Employee Residence Reports.** Both federal mineral lease and severance tax direct distributions use a count of municipal and county residents employed in mineral extraction as one of the factors to determine the allocations to and within counties. For both distributions, the county pools are, in part, determined by the number of employees residing in the county as a proportion of the total number in the state. Similarly, both severance tax and federal mineral lease distributions use the proportion of employees reported in a municipality or unincorporated area as a proportion of the total number residing in the county to determine the subcounty distribution. For the Severance Tax distribution, statute directs the Department of Local Affairs to require certain reporting parties registering exemptions, reporting withholds of income or filing declarations under the Severance Tax statute to annually report the municipal or unincorporated county residences of employees. The Department of Revenue provides a list of these reporting parties to the Department of Local Affairs pursuant to a 2009 memorandum of understanding and House Bill 09-1148. The employee residence reporting by these parties is required pursuant to C.R.S. 39-29-110(1)(d)(I). For the federal mineral lease direct distribution in C.R.S. 34-63-102, statute directs the Department of Local Affairs to use the same employee residence count determined through the employee residence reporting process in the severance tax statute. The Colorado Employee Residence Report has a statutory due date of April 30<sup>th</sup> of each year.

## EXHIBIT D

**Reporting Process.** The Colorado Employee Residence Reports are delivered to reporting parties in December of each year. Reporting parties are statutorily required to file their form by April 30<sup>th</sup>. Electronic filing is available directly to DOLA via an on-line process or by mail or fax.

**Penalties.** Pursuant to C.R.S. 39-29-110(1)(d)(II)(C), in the event of failure of reporting party filing, DOLA shall send each party written notice of failure to file a Colorado Employee Residence Report. If the party fails to file the report forty-five days after this notice, DOLA shall assess a penalty fee of \$50 per day to those reporting parties who fail to file. Collected penalty fees and interest will be added to the severance tax direct distribution funds the following year.

**Mineral Production Employee Residence Report Oversight Committee.** To help assure accuracy of the employee residence reporting process and transparency among local government recipients of direct distribution payments, the Department has established the Mineral Production Employee Residence Report Oversight Committee (Oversight Committee). The committee advises the Executive Director and staff on the employee residence reporting process and local government challenges to employee residences submitted by reporting parties. The committee holds its annual meeting during July of each year and shall meet at such other times as the committee or Executive Director of the Department of Local Affairs determine. Appeals of employee residences reported or report amendments must be submitted to the Department of Local Affairs by June 1 of each year for consideration by the committee. The committee membership consists of:

1. Three county members, with at least one from each side of the Continental Divide, appointed by Colorado Counties, Inc.;
2. Three municipal members, with at least one from each side of the Continental Divide, appointed by the Colorado Municipal League;
3. One member representing the mining industry, appointed by the Colorado Mining Association;
4. One member representing the oil and gas industry, appointed by the Colorado Oil and Gas Association;
5. One member representing the Department of Local Affairs, consisting of either the Executive Director or the Executive Director's designee, who shall serve as chairman and who shall call and conduct meetings of the committee.

Members other than the Executive Director of the Department of Local Affairs shall serve for three year terms. The terms for initial appointments to municipal and county positions may be staggered to provide committee continuity. Initial appointments and committee membership were in May 2006.

## EXHIBIT D

**Local Government Review and Appeals.** As the Department of Local Affairs receives Colorado Employee Residence Reports submitted by reporting parties, they are emailed to local governments on a weekly basis. Local governments are encouraged to review the forms based upon their knowledge of industry employees residing in their jurisdiction. Challenges must be submitted to DOLA by June 1, in order for the Oversight Committee to review, and must include supporting documentation, such as appropriate maps, property tax records, or letters of agreement from both the county and the municipality. Once all potential changes are collected and reviewed, the Oversight Committee will convene and review the data and “cure” such inaccuracies as can be determined.

**County of Origin Federal Mineral Lease Revenue.** Statute directs the Department of Local Affairs to allocate federal mineral lease revenue to county pools in part based on “the proportion of the total amount of moneys credited to the mineral leasing fund that is derived from each of the respective counties”. Pursuant to a 2009 memorandum of understanding between the Department of Local Affairs and the State Treasurer, the State Treasurer provides the Department of Local Affairs with electronic data from the Mineral Management Service on a quarterly basis. The data include revenue deposited into the Colorado Mineral Leasing Fund and the county of origin of the revenue. The data are analyzed by the Department of Local Affairs staff on a quarterly basis and the fiscal year’s information is aggregated to determine this factor for each August distribution.

**Mineral Production.** Statute directs the Department of Local Affairs to allocate State severance tax revenue to county pools in part based on “the proportion of the overall quantity of mineral production within a county to the total overall quantity of production in the state”. Within the Department of Natural Resources, oil and gas production information by county is available from the Colorado Oil and Gas Conservation Commission, and coal production information by county is available from the Division of Reclamation Mining and Safety. Metals mining production assessment information is available from the Division of Property Taxation in the Department of Local Affairs. Because production data are only available in differing units of measure depending on the mineral type, the Department of Local Affairs staff, with consultation of the Executive Director and the Energy and Mineral Impact Assistance Advisory Committee, converts all types of production into a common index. For calculation of a production factor, the Department of Local Affairs uses the most recently available calendar year’s data available and provided by the Department of Natural Resources by the first week of July pursuant to a 2009 memorandum of understanding. Production assessment information for metals will be provided from the Division of Property Taxation for the most recently available tax collection year.

**Mining and Well Permits.** Statute directs the Department of Local Affairs to allocate severance tax revenue to county pools in part based on “the proportion of the mine and well permits issued in a county to the total number of such permits issued in the state”. The Colorado Department of Natural Resources has permit data available by county. Within the Department of Natural Resources, oil and gas permit figures from the Colorado Oil and Gas Conservation Commission and mine data are available from the Division of Reclamation Mining and Safety. Permit information for mines and wells is converted into a common index with consultation from the Executive Director and the Energy and Mineral Impact Assistance Advisory Committee. For calculation of a permit factor, the Department of Local Affairs uses the most recently available

## EXHIBIT D

calendar year's data available and provided by the Department of Natural Resources by the first week of July.

**Population.** Statute directs the Department of Local Affairs to allocate federal mineral lease and severance tax revenue at the subcounty level in part based on population. For the direct distribution of both federal mineral lease (C.R.S. 34-63-102(5.4)(c)(II)(B)) and severance tax (C.R.S. 39-29-110(1)(c)(III)(B)) funds are in part allocated based on, “the proportion of the population in any such county’s unincorporated area or in any such municipality within the county to the total population in the county”. For this factor, the statute directs the Department of Local Affairs to use the population data “reported in the most recently published population estimate from the State Demographer appointed by the Executive Director of the Department of Local Affairs”. The State Demographer publishes the previous year’s population data by November annually. Therefore, the most recently published population estimates used for the August direct distribution will be the estimates published the previous November.

**Road Miles.** Statute directs the Department of Local Affairs to distribute Federal Mineral Lease and State Severance Tax revenue at the subcounty level in part based on road miles. For the direct distribution of both federal mineral lease (C.R.S. 34-63-102(5.4)(c)(II)(C)) and severance tax (C.R.S. 39-29-110(1)(c)(III)(C)), “the proportion of road miles in any such county’s unincorporated area or in any such municipality within the county to the total road miles in the county”. For this factor, statute directs the Department of Local Affairs to use the road mile data “certified by the Department of Transportation to the State Treasurer pursuant to Sections 43-4-207 (2) (d) and 43-4-208 (3), C.R.S.”. Pursuant to a memorandum of understanding between the Department of Local Affairs and the State Treasurer, the State Treasurer annually provides road miles to the Department of Local Affairs by August 10<sup>th</sup>.

**Pupil Count.** Statute directs the Department of Local Affairs to allocate federal mineral lease for school districts into county pools based on Colorado Employee Residence Report information and the county of origin of federal mineral lease revenue generate. The statute then directs the department to allocate funds to school districts within each county pool based on the most recent pupil count as determined by the Public School Finance Act of 1994, or C.R.S. 22-54-101, et seq. Pursuant to a 2009 memorandum of understanding between the Department of Local Affairs and the Department of Education, the Department of Education annually provides school district pupil counts by county to the Department of Local Affairs.

## EXHIBIT D

---

### APPENDIX A - DIRECT DISTRIBUTION CALENDAR

---

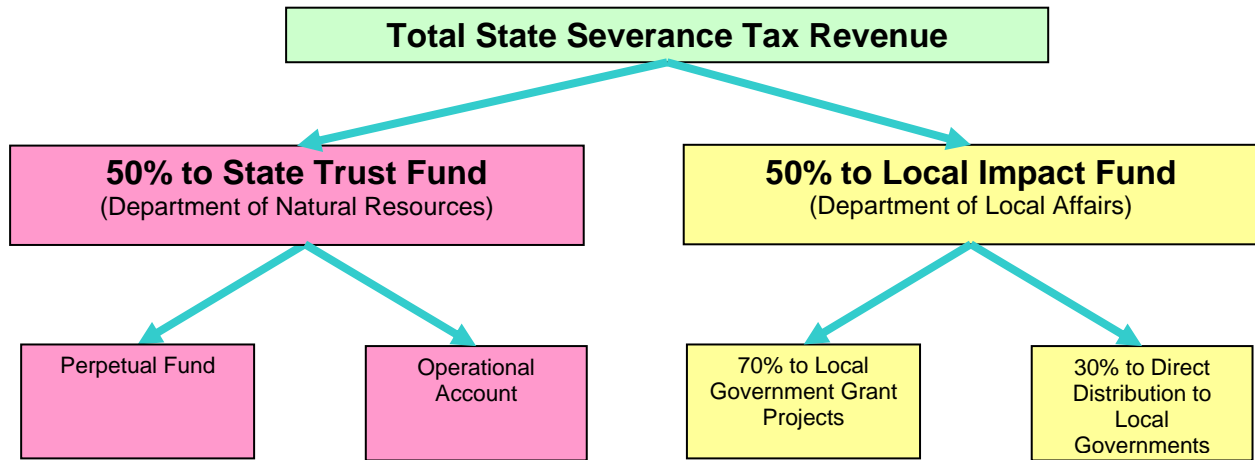
Date	Action
December	DOLA mails Colorado Employee Residence Reports (CERR) to reporting parties.
January – June	DOLA receives/reviews/approves/inputs CERR data.
February 1	DOLA delivers to the state auditor and general assembly a detailed report accounting for the distribution of all funds for the previous year. The energy impact assistance advisory committee shall review the report prior to it being delivered and filed.
April 30	All CERR reports are due to DOLA from reporting parties.
April	Energy and Mineral Impact Advisory Committee reviews and makes recommendations to Executive Director for discretionary weightings of factors.
May 1	DOLA mails a failure to file letter to reporting parties who did not submit a form by the April 30 deadline.
June 1	Executive Director sets default factor weights.
June 30	Local government MOUs detailing alternative direct distribution allocations are due to the Executive Director.
July	DOLA assesses penalty fees and mails notification to reporting parties who did not submit a CERR.
	Executive Director and Energy and Mineral Impact Advisory Committee review MOUs submitted by local governments for Executive Director approval.
	Executive Director and Energy and Mineral Impact Advisory Committee review and consider alternative county allocations for Executive Director decision.
Mid July – August	DOLA collects production and permit data from Department of Natural Resources and Division of Property Taxation.
	DOLA collects Highway User Lane Miles and Federal Mineral Lease Revenue by county from State Treasury.
	DOLA collects population data from the State Demographer.
	DOLA collects pupil count data from the Department of Education.
	DOLA analyzes metrics and calculates factor indices.
	Executive Director determines discretionary factor weightings.
Second week of July	DOLA convenes the Direct Distribution Oversight Committee to review staff analysis. Staff receives committee recommendations for employee counts.
July 31	DOLA deadline to receive final employee counts from reporting parties and local government challenges.
August 1 -10	DOLA input period for CERR changes/challenges.
	DOLA analyzes CERR data.
August 31	DOLA distributes state severance tax and federal mineral lease moneys.
September – December	DOLA evaluates the direct distribution procedures and as needed proposes potential changes to enhance the process.

# EXHIBIT D

---

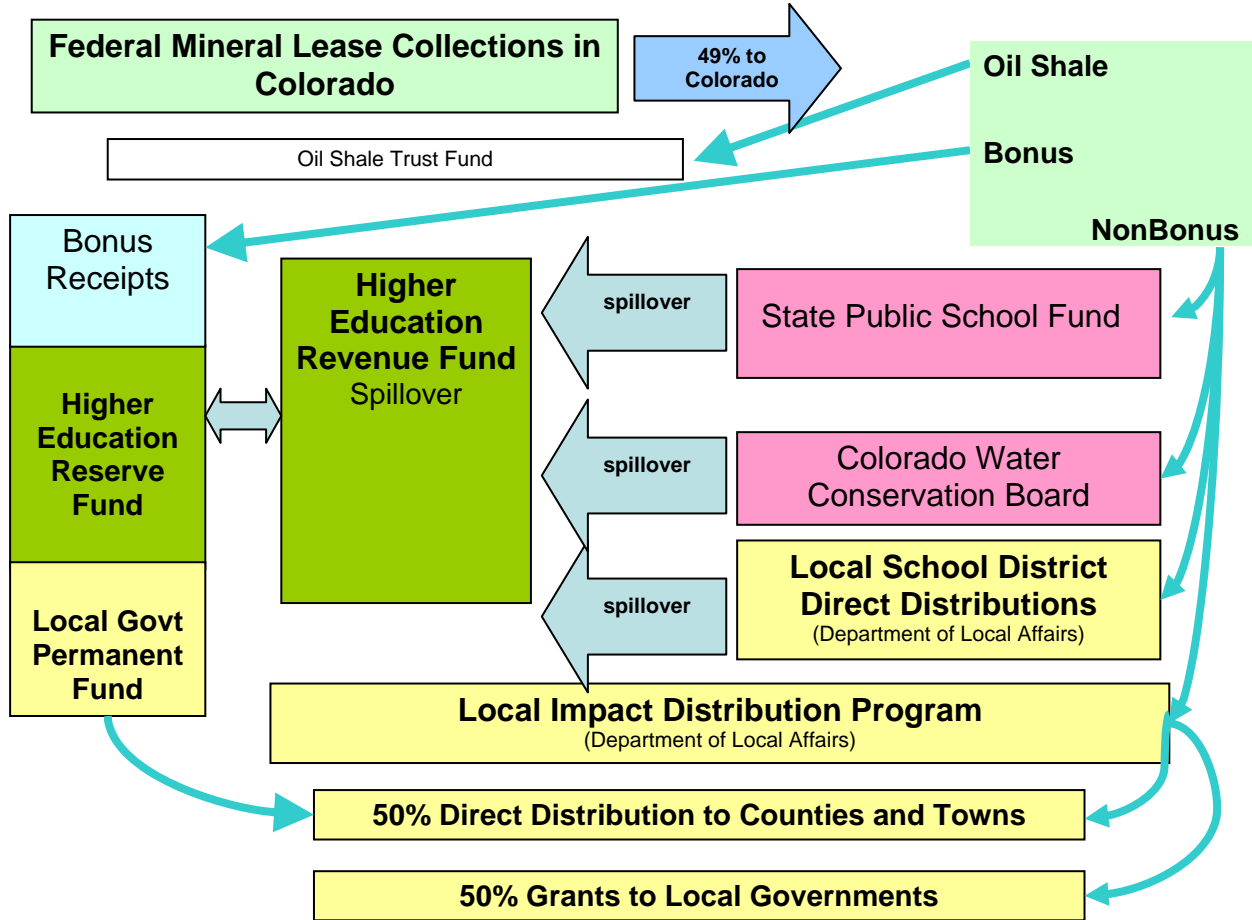
## APPENDIX B - CHART OF STATE SEVERANCE TAX

---



# EXHIBIT D

## APPENDIX C - CHART OF FEDERAL MINERAL LEASE DISTRIBUTIONS





## EXHIBIT D

---

### *APPENDIX D - DIRECT DISTRIBUTION TERMS*

---

**County Pool Allocation** – Severance tax and federal mineral lease direct distribution funds are first divided into county “buckets” based on the proportion of county wide factor data compared to the state wide factor data. Once determined, each county pool allocation is then distributed to counties, municipalities and school districts. (See “Subcounty Distribution” below.)

**Factor** – The quantifiable information used to measure the impact of mineral production and thereby determine the direct distribution of severance tax and federal mineral lease revenue to counties, municipalities and school districts. Statutorily, the factors used in direct distribution include Colorado Employee Residence Reports, mining and well permits, mineral production, population, road miles and federal mineral lease revenue generated by county.

**Factor Weight** – The percentage of importance assigned to a factor used to determine the impact of energy and mineral production impact, and therefore the direct distributions to counties, municipalities and school districts. Some factor weights are statutorily determined, while others are at the discretion of the Executive Director of the Department of Local Affairs.

**Federal Mineral Lease Revenue** – The state’s share (approximately 49%) of all bonus, nonbonus and oil shale funds paid to the federal government pursuant to the “Mineral Lands Leasing Act”. A portion of these funds are directly distributed to local governments by the Department of Local Affairs. See “Appendix C - Chart of Federal Mineral Lease Distributions”.

**Non-Bonus Federal Mineral Lease Payments** – All federal mineral lease collections by the state other than bonus payments and oil shale payments. Non-bonus payments can include leases, rents and royalties. Unlike bonus payments, they can vary in amount based on the amount of mineral production of the payer. The Direct Distribution program is comprised of these non-bonus payments. See “Appendix C - Chart of Federal Mineral Lease Distributions”.

**Severance Tax** – The tax imposed by the State of Colorado when nonrenewable natural resources are extracted, or severed, from the earth. Statutorily, a portion of the revenue from this tax is made available to local governments through the Direct Distribution program and the Energy and Mineral Impact Assistance Program to offset the impact created by nonrenewable resource development. By statute, the severance of metallic minerals, oil, natural gas, carbon dioxide, coal and oil shale are subject to the severance tax. See “Appendix B - Chart of State Severance Tax”.

**Subcounty Distribution** – Each county pool allocation is distributed to the county and the municipalities contained therein or school districts based on the proportion of individual unincorporated county/municipality/school district factor data compared to the county wide factor data. Both severance tax and federal mineral lease direct distributions are statutorily determined using county pool allocations and subcounty distributions.

**EXHIBIT E**

**2009 State Severance Tax Revenue District Distribution**

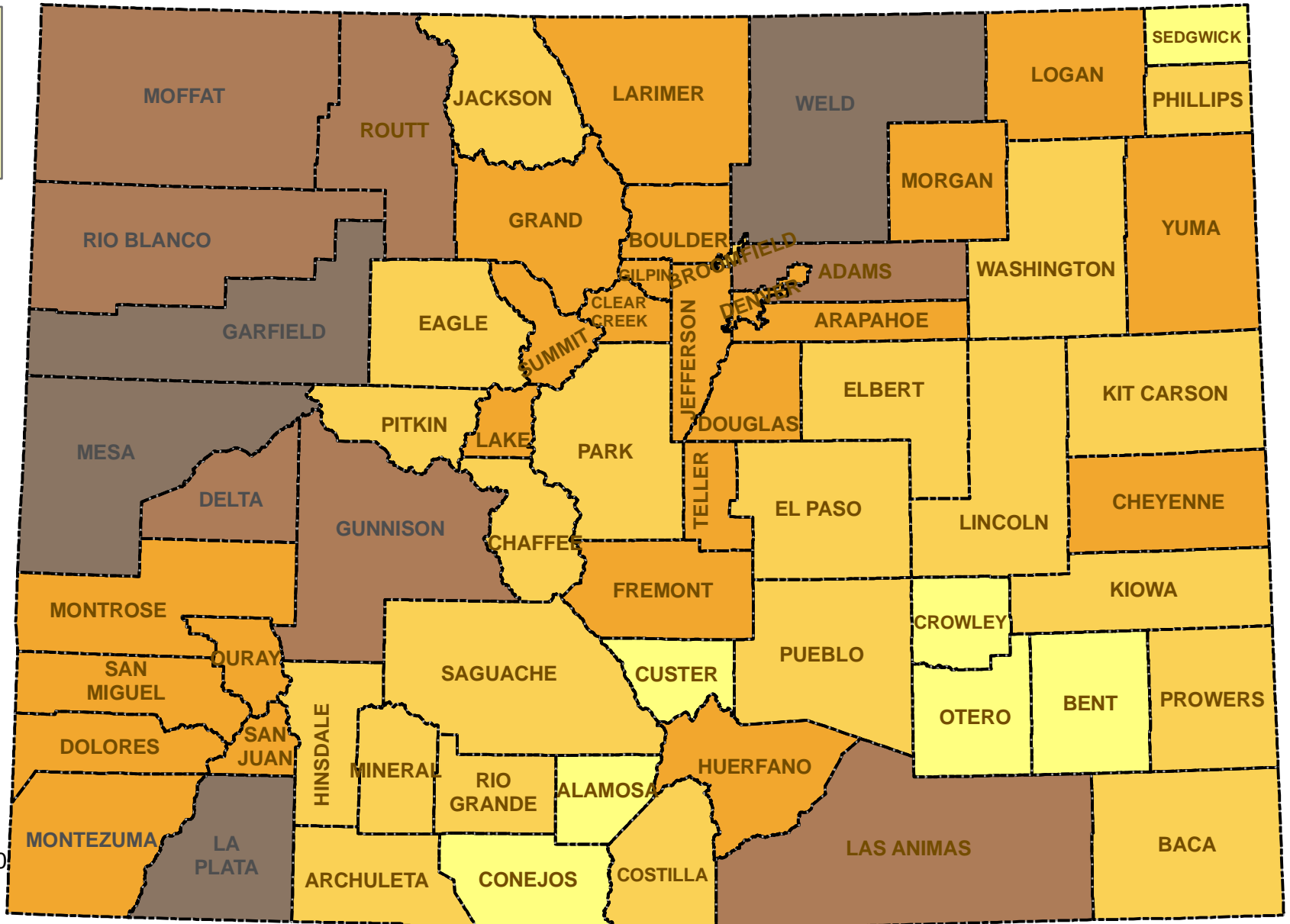
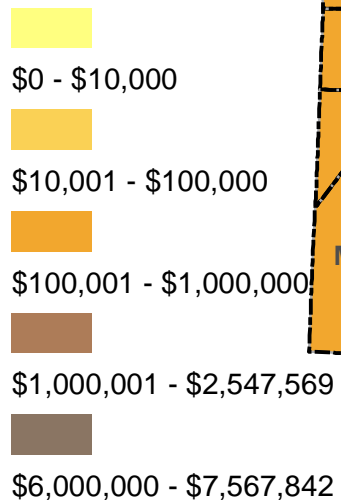
**County Pool Allocations and**

**Payments to Counties and Municipalities**

# Exhibit E - Map: County Pool Allocations

2009  
County/Municipal  
Severance Tax  
Distribution  
County  
Allocations

## County Pools



Source: For Allocation and Payment Amounts see  
<http://www.dola.colorado.gov/dlg/fa/dd/datamethods.html>

EXHIBIT E  
Table 1

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
COUNTY POOL ALLOCATIONS**

<b>County</b>	<b>Total \$</b>
Adams	1,018,732.24
Alamosa	3,825.49
Arapahoe	461,033.37
Archuleta	74,309.48
Baca	17,560.02
Bent	2,475.71
Boulder	377,236.02
Broomfield	51,103.39
Chaffee	43,990.81
Cheyenne	135,709.16
Clear Creek	615,550.22
Conejos	9,563.73
Costilla	27,268.06
Crowley	3,825.49
Custer	5,738.24
Delta	1,078,704.10
Denver	469,466.93
Dolores	140,499.43
Douglas	125,161.82
Eagle	42,570.02
El Paso	97,891.43
Elbert	15,154.69
Fremont	151,146.70
Garfield	7,304,176.18
Gilpin	109,905.62
Grand	186,607.34
Gunnison	1,538,345.78
Hinsdale	83,716.92
Huerfano	144,126.06
Jackson	68,312.64
Jefferson	374,877.17
Kiowa	27,163.35
Kit Carson	52,062.05
La Plata	2,547,569.16
Lake	112,301.59
Larimer	459,052.78
Las Animas	1,641,291.06
Lincoln	45,059.44
Logan	158,948.16
Mesa	7,567,841.72
Mineral	27,372.23
Moffat	1,881,112.52

EXHIBIT E  
Table 1

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
COUNTY POOL ALLOCATIONS**

<b>County</b>	<b>Total \$</b>
Montezuma	911,828.10
Montrose	710,448.58
Morgan	421,541.20
Otero	5,738.24
Ouray	136,340.29
Park	87,605.91
Phillips	96,252.12
Pitkin	29,180.80
Prowers	65,480.53
Pueblo	50,919.22
Rio Blanco	2,477,474.01
Rio Grande	10,256.72
Routt	1,712,999.14
Saguache	59,409.07
San Juan	109,426.70
San Miguel	510,716.05
Sedgwick	6,695.67
Summit	118,394.29
Teller	260,342.93
Washington	67,598.02
Weld	6,369,215.81
Yuma	985,250.10
<b>Total:</b>	<b>44,501,471.83</b>

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Adams County	347,754.10
Aguilar, Town of	26,220.25
Akron, Town of	19,277.30
Alamosa County	2,443.74
Alamosa, City of	1,368.51
Alma, Town of	420.41
Antonito, Town of	2,233.23
Arapahoe County	100,417.97
Archuleta County	59,857.42
Arriba, Town of	603.85
Arvada, City of	68,278.47
Aspen, City of	4,365.01
Ault, Town of	25,742.79
Aurora, City of	222,994.47
Avon, Town of	2,202.52
Baca County	11,980.38
Basalt, Town of	1,457.18
Bayfield, Town of	128,182.83
Bennett, Town of	5,958.59
Bent County	1,941.25
Berthoud, Town of	16,069.94
Bethune, Town of	1,270.26
Black Hawk, City of	5,891.93
Blanca, Town of	1,562.86
Blue River, Town of	10,125.02
Bonanza City, Town of	69.15
Boone, Town of	55.15
Boulder County	118,379.38
Boulder, City of	57,516.45
Bow Mar, Town of	594.73
Branson, Town of	3,338.36
Breckenridge, Town of	8,062.74
Brighton, City of	181,053.98
Brookside, Town of	338.75
Broomfield, City and County of	51,103.39
Brush, City of	51,720.50
Buena Vista, Town of	7,247.99
Burlington, City of	18,122.06
Calhan, Town of	1,353.83
Campo, Town of	328.40
Canon City, City of	51,082.58
Carbondale, Town of	331,989.04

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Castle Pines North, City of	1,016.43
Castle Rock, Town of	18,108.86
Cedaredge, Town of	48,382.40
Centennial, City of	69,551.61
Center, Town of	24,903.92
Central City	15,326.47
Chaffee County	22,281.19
Cheraw, Town of	22.70
Cherry Hills Village, City of	4,076.91
Cheyenne County	80,195.67
Cheyenne Wells, Town of	42,253.16
Clear Creek County	326,679.15
Coal Creek, Town of	669.46
Cokedale, Town of	10,216.07
Collbran, Town of	29,227.37
Colorado Springs, City of	52,624.51
Columbine Valley, Town of	761.65
Commerce City, City of	81,968.23
Conejos County	5,425.93
Cortez, City of	214,597.76
Costilla County	22,883.05
Craig, City of	875,861.72
Crawford, Town of	12,685.60
Creede, City of	13,256.01
Crested Butte, Town of	207,129.51
Crestone, Town of	436.65
Cripple Creek, City of	21,631.04
Crook, Town of	1,023.31
Crowley County	2,127.61
Crowley, Town of	38.34
Custer County	3,270.39
Dacono, City of	57,707.10
De Beque, Town of	54,257.40
Deer Trail, Town of	1,784.69
Del Norte, Town of	2,543.10
Delta County	682,032.90
Delta, City of	180,552.86
Denver, City And County of	469,466.93
Dillon, Town of	3,573.90
Dinosaur, Town of	70,126.95
Dolores County	93,159.52
Dolores, Town of	15,575.66

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Douglas County	84,966.99
Dove Creek, Town of	40,694.30
Durango, City of	457,424.15
Eads, Town of	4,258.50
Eagle County	26,049.31
Eagle, Town of	2,003.80
Eaton, Town of	80,347.02
Eckley, Town of	18,241.29
Edgewater, City of	2,348.62
El Paso County	38,398.17
Elbert County	13,783.26
Elizabeth, Town of	344.89
Empire, Town of	53,110.43
Englewood, City of	30,400.06
Erie, Town of	87,069.92
Estes Park, Town of	7,077.96
Evans, City of	465,041.59
Fairplay, Town of	1,320.34
Federal Heights, City of	13,758.12
Firestone, Town of	100,310.69
Flagler, Town of	2,145.17
Fleming, Town of	3,168.09
Florence, City of	10,094.74
Fort Collins, City of	136,768.54
Fort Lupton, City of	243,203.62
Fort Morgan, City of	125,417.13
Fountain, City of	3,025.78
Fowler, Town of	126.14
Foxfield, Town of	808.09
Fraser, Town of	7,077.71
Frederick, Town of	121,694.04
Fremont County	81,972.35
Frisco, Town of	13,976.26
Fruita, City of	530,363.08
Garden City, Town of	9,005.35
Garfield County	4,565,643.68
Genoa, Town of	462.08
Georgetown, Town of	69,201.38
Gilcrest, Town of	29,337.63
Gilpin County	88,687.21
Glendale, City of	1,633.75
Glenwood Springs, City of	499,277.15



EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Golden, City of	12,835.95
Granada, Town of	3,277.11
Granby, Town of	21,912.42
Grand County	112,265.47
Grand Junction, City of	2,098,434.15
Grand Lake, Town of	2,512.70
Greeley, City of	1,610,708.41
Green Mountain Falls, Town of	317.81
Greenwood Village, City of	11,381.04
Grover, Town of	2,748.78
Gunnison County	1,085,114.50
Gunnison, City of	203,255.55
Gypsum, Town of	9,207.35
Hartman, Town of	190.28
Haswell, Town of	482.95
Haxtun, Town of	18,449.55
Hayden, Town of	214,900.98
Hillrose, Town of	4,817.11
Hinsdale County	42,018.45
Holly, Town of	2,308.59
Holyoke, City of	35,148.40
Hooper, Town of	13.24
Hot Sulphur Springs, Town of	9,283.83
Hotchkiss, Town of	28,001.82
Hudson, Town of	42,314.13
Huerfano County	91,429.24
Hugo, Town of	17,066.42
Idaho Springs, City of	161,016.40
Ignacio, Town of	49,621.79
Iliff, Town of	1,265.66
Jackson County	46,993.54
Jamestown, Town of	289.86
Jefferson County	181,138.56
Johnstown, Town of	142,604.82
Julesburg, Town of	2,692.74
Keenesburg, Town of	34,565.97
Kersey, Town of	43,219.07
Kim, Town of	3,339.47
Kiowa County	17,560.25
Kiowa, Town of	851.43
Kit Carson County	27,685.49
Kit Carson, Town of	13,260.33

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Kremmling, Town of	28,796.20
La Jara, Town of	340.93
La Junta, City of	1,415.28
La Plata County	1,912,340.39
La Salle, Town of	62,136.54
La Veta, Town of	11,074.93
Lafayette, City of	24,083.04
Lake City, Town of	41,698.47
Lake County	62,480.09
Lakeside, Town of	24.07
Lakewood, City of	79,974.81
Lamar, City of	28,376.25
Larimer County	151,202.10
Larkspur, Town of	91.28
Las Animas County	909,747.02
Las Animas, City of	534.46
Leadville, City of	49,821.50
Limon, Town of	5,396.40
Lincoln County	21,530.69
Littleton, City of	60,080.48
Lochbuie, Town of	64,302.24
Log Lane Village, Town of	6,797.05
Logan County	87,939.39
Lone Tree, City of	3,203.42
Longmont, City of	141,924.04
Louisville, City of	14,933.83
Loveland, City of	128,996.82
Lyons, Town of	4,956.22
Manassa, Town of	416.34
Mancos, Town of	28,752.77
Manitou Springs, City of	445.61
Manzanola, Town of	54.92
Marble, Town of	5,185.47
Mead, Town of	46,499.68
Meeker, Town of	416,411.95
Merino, Town of	3,430.11
Mesa County	4,742,932.55
Milliken, Town of	105,891.63
Mineral County	14,116.22
Minturn, Town of	383.73
Moffat County	935,123.85
Moffat, Town of	401.21

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Monte Vista, City of	1,962.79
Montezuma County	652,901.91
Montezuma, Town of	70.35
Montrose County	466,267.02
Montrose, City of	186,440.86
Monument, Town of	1,692.22
Morgan County	212,107.67
Morrison, Town of	208.99
Mountain View, Town of	179.44
Mountain Village, Town of	31,621.21
Mt. Crested Butte, Town of	32,539.81
Naturita, Town of	20,727.13
Nederland, Town of	2,695.26
New Castle, Town of	251,890.62
Northglenn, City of	53,998.07
Norwood, Town of	89,331.78
Nucla, Town of	14,046.71
Nunn, Town of	7,453.07
Oak Creek, Town of	71,958.41
Olathe, Town of	22,966.88
Olney Springs, Town of	711.88
Ophir, Town of	3,524.61
Orchard City, Town of	77,956.64
Ordway, Town of	886.75
Otero County	3,595.20
Otis, Town of	10,932.16
Ouray County	103,879.42
Ouray, City of	14,660.24
Ovid, Town of	303.31
Pagosa Springs, Town of	14,452.06
Palisade, Town of	112,627.16
Palmer Lake, Town of	237.96
Paoli, Town of	396.00
Paonia, Town of	49,091.87
Parachute, Town of	469,998.86
Park County	85,865.17
Parker, Town of	17,762.20
Peetz, Town of	694.25
Phillips County	42,258.18
Pierce, Town of	15,563.58
Pitkin County	12,633.31
Pitkin, Town of	5,120.94

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Platteville, Town of	80,100.65
Poncha Springs, Town of	2,394.78
Pritchett, Town of	273.98
Prowers County	29,815.69
Pueblo County	33,469.54
Pueblo, City of	16,102.93
Ramah, Town of	22.91
Rangely, Town of	654,192.18
Raymer, Town of	1,936.28
Red Cliff, Town of	121.15
Rico, Town of	6,645.61
Ridgway, Town of	17,800.63
Rifle, City of	967,657.78
Rio Blanco County	1,406,869.88
Rio Grande County	5,528.53
Rockvale, Town of	4,200.79
Rocky Ford, City of	449.84
Romeo, Town of	162.85
Routt County	957,243.99
Rye, Town of	1,291.61
Saguache County	31,757.62
Saguache, Town of	1,848.08
Salida, City of	12,066.84
San Juan County	36,445.46
San Luis, Town of	2,822.15
San Miguel County	328,603.43
Sanford, Town of	984.45
Sawpit, Town of	848.10
Sedgwick County	3,533.44
Sedgwick, Town of	166.19
Seibert, Town of	410.91
Severance, Town of	41,403.69
Sheridan Lake, Town of	4,861.65
Sheridan, City of	2,517.83
Silt, Town of	217,719.05
Silver Cliff, Town of	329.24
Silver Plume, Town of	5,542.86
Silverthorne, Town of	9,771.70
Silverton, Town of	72,981.24
Simla, Town of	175.11
Snowmass Village, Town of	11,571.73
South Fork, Town of	214.73

EXHIBIT E  
Table 2

**2009 SEVERANCE TAX DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Springfield, Town of	3,080.96
Starkville, Town of	5,158.31
Steamboat Springs, City of	433,394.49
Sterling, City of	61,427.34
Stratton, Town of	2,226.77
Sugar City, Town of	60.91
Summit County	72,814.32
Superior, Town of	8,643.54
Swink, Town of	74.16
Teller County	173,561.77
Telluride, Town of	56,786.92
Thornton, City of	187,024.39
Timnath, Town of	1,486.85
Trinidad, City of	683,271.57
Two Buttes, Town of	138.42
Vail, Town of	1,755.72
Victor, City of	7,337.38
Vilas, Town of	219.55
Vona, Town of	201.37
Walden, Town of	21,319.11
Walsenburg, City of	41,621.89
Walsh, Town of	1,538.33
Ward, Town of	252.55
Washington County	37,388.55
Weld County	2,682,302.78
Wellington, Town of	15,587.33
Westcliffe, Town of	2,138.61
Westminster, City of	115,599.75
Wheat Ridge, City of	16,607.14
Wiggins, Town of	20,681.74
Wiley, Town of	1,512.62
Williamsburg, Town of	2,788.05
Windsor, Town of	170,370.71
Winter Park, Town of	4,759.01
Woodland Park, City of	57,585.37
Wray, City of	184,540.88
Yampa, Town of	35,501.26
Yuma County	607,639.36
Yuma, City of	174,828.58
<b>Total:</b>	<b>44,501,471.83</b>

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Adams County	\$347,754.10	\$67,128.67	280,625.43
Aguilar, Town of	\$26,220.25	\$33,591.56	(7,371.31)
Akron, Town of	\$19,277.30	\$12,215.11	7,062.19
Alamosa County	\$2,443.74	\$0.00	2,443.74
Alamosa, City of	\$1,368.51	\$6,107.56	(4,739.05)
Alma, Town of	\$420.41	\$0.00	420.41
Antonito, Town of	\$2,233.23	\$6,107.56	(3,874.33)
Arapahoe County	\$100,417.97	\$10,161.11	90,256.86
Archuleta County	\$59,857.42	\$6,107.56	53,749.86
Arriba, Town of	\$603.85	\$0.00	603.85
Arvada, City of	\$68,278.47	\$65,802.14	2,476.33
Aspen, City of	\$4,365.01	\$0.00	4,365.01
Ault, Town of	\$25,742.79	\$6,107.56	19,635.23
Aurora, City of	\$222,994.47	\$94,422.14	128,572.33
Avon, Town of	\$2,202.52	\$4,053.55	(1,851.03)
Baca County	\$11,980.38	\$0.00	11,980.38
Basalt, Town of	\$1,457.18	\$0.00	1,457.18
Bayfield, Town of	\$128,182.83	\$58,831.03	69,351.80
Bennett, Town of	\$5,958.59	\$13,214.89	(7,256.30)
Bent County	\$1,941.25	\$3,053.78	(1,112.53)
Berthoud, Town of	\$16,069.94	\$12,215.11	3,854.83
Bethune, Town of	\$1,270.26	\$0.00	1,270.26
Black Hawk, City of	\$5,891.93	\$0.00	5,891.93
Blanca, Town of	\$1,562.86	\$0.00	1,562.86
Blue River, Town of	\$10,125.02	\$0.00	10,125.02
Bonanza City, Town of	\$69.15	\$0.00	69.15
Boone, Town of	\$55.15	\$0.00	55.15
Boulder County	\$118,379.38	\$0.00	118,379.38
Boulder, City of	\$57,516.45	\$9,161.34	48,355.11
Bow Mar, Town of	\$594.73	\$0.00	594.73
Branson, Town of	\$3,338.36	\$0.00	3,338.36
Breckenridge, Town of	\$8,062.74	\$0.00	8,062.74
Brighton, City of	\$181,053.98	\$147,581.14	33,472.84
Brookside, Town of	\$338.75	\$0.00	338.75
Broomfield, City and Counti	\$51,103.39	\$16,268.67	34,834.72
Brush, City of	\$51,720.50	\$58,021.79	(6,301.29)
Buena Vista, Town of	\$7,247.99	\$11,106.42	(3,858.43)
Burlington, City of	\$18,122.06	\$18,322.67	(200.61)
Calhan, Town of	\$1,353.83	\$3,053.78	(1,699.95)

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Campo, Town of	\$328.40	\$0.00	328.40
Canon City, City of	\$51,082.58	\$54,096.66	(3,014.08)
Carbondale, Town of	\$331,989.04	\$12,215.11	319,773.93
Castle Pines North, City of	\$1,016.43	\$0.00	1,016.43
Castle Rock, Town of	\$18,108.86	\$10,161.11	7,947.75
Cedaredge, Town of	\$48,382.40	\$58,861.23	(10,478.83)
Centennial, City of	\$69,551.61	\$18,322.67	51,228.94
Center, Town of	\$24,903.92	\$3,053.78	21,850.14
Central City	\$15,326.47	\$0.00	15,326.47
Chaffee County	\$22,281.19	\$0.00	22,281.19
Cheraw, Town of	\$22.70	\$3,053.78	(3,031.08)
Cherry Hills Village, City of	\$4,076.91	\$0.00	4,076.91
Cheyenne County	\$80,195.67	\$24,430.23	55,765.44
Cheyenne Wells, Town of	\$42,253.16	\$37,645.12	4,608.04
Clear Creek County	\$326,679.15	\$22,158.38	304,520.77
Coal Creek, Town of	\$669.46	\$0.00	669.46
Cokedale, Town of	\$10,216.07	\$9,161.34	1,054.73
Collbran, Town of	\$29,227.37	\$36,645.34	(7,417.97)
Colorado Springs, City of	\$52,624.51	\$73,963.70	(21,339.19)
Columbine Valley, Town of	\$761.65	\$0.00	761.65
Commerce City, City of	\$81,968.23	\$39,644.66	42,323.57
Conejos County	\$5,425.93	\$0.00	5,425.93
Cortez, City of	\$214,597.76	\$106,439.38	108,158.38
Costilla County	\$22,883.05	\$999.77	21,883.28
Craig, City of	\$875,861.72	\$519,335.57	356,526.15
Crawford, Town of	\$12,685.60	\$21,040.27	(8,354.67)
Creede, City of	\$13,256.01	\$0.00	13,256.01
Crested Butte, Town of	\$207,129.51	\$0.00	207,129.51
Crestone, Town of	\$436.65	\$0.00	436.65
Cripple Creek, City of	\$21,631.04	\$37,046.06	(15,415.02)
Crook, Town of	\$1,023.31	\$3,053.78	(2,030.47)
Crowley County	\$2,127.61	\$0.00	2,127.61
Crowley, Town of	\$38.34	\$0.00	38.34
Custer County	\$3,270.39	\$0.00	3,270.39
Dacono, City of	\$57,707.10	\$9,161.34	48,545.76
De Beque, Town of	\$54,257.40	\$177,119.16	(122,861.76)
Deer Trail, Town of	\$1,784.69	\$6,107.56	(4,322.87)
Del Norte, Town of	\$2,543.10	\$3,053.78	(510.68)
Delta County	\$682,032.90	\$446,687.05	235,345.85

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Delta, City of	\$180,552.86	\$206,189.43	(25,636.57)
Denver, City And County of	\$469,466.93	\$186,008.19	283,458.74
Dillon, Town of	\$3,573.90	\$0.00	3,573.90
Dinosaur, Town of	\$70,126.95	\$28,659.62	41,467.33
Dolores County	\$93,159.52	\$76,344.46	16,815.06
Dolores, Town of	\$15,575.66	\$12,215.11	3,360.55
Douglas County	\$84,966.99	\$35,591.11	49,375.88
Dove Creek, Town of	\$40,694.30	\$76,344.46	(35,650.16)
Durango, City of	\$457,424.15	\$100,957.88	356,466.27
Eads, Town of	\$4,258.50	\$0.00	4,258.50
Eagle County	\$26,049.31	\$9,161.34	16,887.97
Eagle, Town of	\$2,003.80	\$0.00	2,003.80
Eaton, Town of	\$80,347.02	\$21,376.45	58,970.57
Eckley, Town of	\$18,241.29	\$24,430.23	(6,188.94)
Edgewater, City of	\$2,348.62	\$13,214.89	(10,866.27)
El Paso County	\$38,398.17	\$35,237.20	3,160.97
Elbert County	\$13,783.26	\$999.77	12,783.49
Elizabeth, Town of	\$344.89	\$0.00	344.89
Empire, Town of	\$53,110.43	\$14,996.59	38,113.84
Englewood, City of	\$30,400.06	\$11,160.88	19,239.18
Erie, Town of	\$87,069.92	\$6,107.56	80,962.36
Estes Park, Town of	\$7,077.96	\$0.00	7,077.96
Evans, City of	\$465,041.59	\$244,302.29	220,739.30
Fairplay, Town of	\$1,320.34	\$0.00	1,320.34
Federal Heights, City of	\$13,758.12	\$0.00	13,758.12
Firestone, Town of	\$100,310.69	\$27,484.01	72,826.68
Flagler, Town of	\$2,145.17	\$0.00	2,145.17
Fleming, Town of	\$3,168.09	\$6,107.56	(2,939.47)
Florence, City of	\$10,094.74	\$0.00	10,094.74
Fort Collins, City of	\$136,768.54	\$74,290.46	62,478.08
Fort Lupton, City of	\$243,203.62	\$76,344.46	166,859.16
Fort Morgan, City of	\$125,417.13	\$149,635.15	(24,218.02)
Fountain, City of	\$3,025.78	\$12,215.11	(9,189.33)
Fowler, Town of	\$126.14	\$3,053.78	(2,927.64)
Foxfield, Town of	\$808.09	\$0.00	808.09
Fraser, Town of	\$7,077.71	\$999.77	6,077.94
Frederick, Town of	\$121,694.04	\$6,107.56	115,586.48
Fremont County	\$81,972.35	\$49,370.09	32,602.26
Frisco, Town of	\$13,976.26	\$999.77	12,976.49



## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Fruita, City of	\$530,363.08	\$1,113,377.07	(583,013.99)
Garden City, Town of	\$9,005.35	\$6,107.56	2,897.79
Garfield County	\$4,565,643.68	\$2,133,346.46	2,432,297.22
Genoa, Town of	\$462.08	\$0.00	462.08
Georgetown, Town of	\$69,201.38	\$25,048.78	44,152.60
Gilcrest, Town of	\$29,337.63	\$15,268.89	14,068.74
Gilpin County	\$88,687.21	\$999.77	87,687.44
Glendale, City of	\$1,633.75	\$3,053.78	(1,420.03)
Glenwood Springs, City of	\$499,277.15	\$74,099.93	425,177.22
Golden, City of	\$12,835.95	\$32,373.95	(19,538.00)
Granada, Town of	\$3,277.11	\$3,053.78	223.33
Granby, Town of	\$21,912.42	\$0.00	21,912.42
Grand County	\$112,265.47	\$999.77	111,265.70
Grand Junction, City of	\$2,098,434.15	\$3,710,744.88	(1,612,310.73)
Grand Lake, Town of	\$2,512.70	\$999.77	1,512.93
Greeley, City of	\$1,610,708.41	\$599,349.84	1,011,358.57
Green Mountain Falls, Town of	\$317.81	\$0.00	317.81
Greenwood Village, City of	\$11,381.04	\$3,053.78	8,327.26
Grover, Town of	\$2,748.78	\$3,053.78	(305.00)
Gunnison County	\$1,085,114.50	\$18,429.36	1,066,685.14
Gunnison, City of	\$203,255.55	\$3,053.78	200,201.77
Gypsum, Town of	\$9,207.35	\$15,268.89	(6,061.54)
Hartman, Town of	\$190.28	\$0.00	190.28
Haswell, Town of	\$482.95	\$6,107.56	(5,624.61)
Haxtun, Town of	\$18,449.55	\$0.00	18,449.55
Hayden, Town of	\$214,900.98	\$50,432.64	164,468.34
Hillrose, Town of	\$4,817.11	\$6,107.56	(1,290.45)
Hinsdale County	\$42,018.45	\$0.00	42,018.45
Holly, Town of	\$2,308.59	\$0.00	2,308.59
Holyoke, City of	\$35,148.40	\$6,107.56	29,040.84
Hooper, Town of	\$13.24	\$0.00	13.24
Hot Sulphur Springs, Town of	\$9,283.83	\$3,999.09	5,284.74
Hotchkiss, Town of	\$28,001.82	\$44,325.08	(16,323.26)
Hudson, Town of	\$42,314.13	\$18,322.67	23,991.46
Huerfano County	\$91,429.24	\$36,645.34	54,783.90
Hugo, Town of	\$17,066.42	\$6,107.56	10,958.86
Idaho Springs, City of	\$161,016.40	\$51,042.88	109,973.52
Ignacio, Town of	\$49,621.79	\$33,591.56	16,030.23
Iliff, Town of	\$1,265.66	\$9,161.34	(7,895.68)

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Jackson County	\$46,993.54	\$16,078.13	30,915.41
Jamestown, Town of	\$289.86	\$0.00	289.86
Jefferson County	\$181,138.56	\$73,582.48	107,556.08
Johnstown, Town of	\$142,604.82	\$67,183.13	75,421.69
Julesburg, Town of	\$2,692.74	\$0.00	2,692.74
Keenesburg, Town of	\$34,565.97	\$27,484.01	7,081.96
Kersey, Town of	\$43,219.07	\$27,484.01	15,735.06
Kim, Town of	\$3,339.47	\$0.00	3,339.47
Kiowa County	\$17,560.25	\$3,053.78	14,506.47
Kiowa, Town of	\$851.43	\$4,053.55	(3,202.12)
Kit Carson County	\$27,685.49	\$3,053.78	24,631.71
Kit Carson, Town of	\$13,260.33	\$18,322.67	(5,062.34)
Kremmling, Town of	\$28,796.20	\$3,863.02	24,933.18
La Jara, Town of	\$340.93	\$0.00	340.93
La Junta, City of	\$1,415.28	\$16,078.13	(14,662.85)
La Plata County	\$1,912,340.39	\$372,301.30	1,540,039.09
La Salle, Town of	\$62,136.54	\$33,591.56	28,544.98
La Veta, Town of	\$11,074.93	\$9,161.34	1,913.59
Lafayette, City of	\$24,083.04	\$7,107.33	16,975.71
Lake City, Town of	\$41,698.47	\$0.00	41,698.47
Lake County	\$62,480.09	\$0.00	62,480.09
Lakeside, Town of	\$24.07	\$0.00	24.07
Lakewood, City of	\$79,974.81	\$62,748.36	17,226.45
Lamar, City of	\$28,376.25	\$21,376.45	6,999.80
Larimer County	\$151,202.10	\$13,214.89	137,987.21
Larkspur, Town of	\$91.28	\$0.00	91.28
Las Animas County	\$909,747.02	\$265,678.74	644,068.28
Las Animas, City of	\$534.46	\$0.00	534.46
Leadville, City of	\$49,821.50	\$13,105.97	36,715.53
Limon, Town of	\$5,396.40	\$6,107.56	(711.16)
Lincoln County	\$21,530.69	\$0.00	21,530.69
Littleton, City of	\$60,080.48	\$59,966.88	113.60
Lochbuie, Town of	\$64,302.24	\$15,268.89	49,033.35
Log Lane Village, Town of	\$6,797.05	\$3,053.78	3,743.27
Logan County	\$87,939.39	\$73,290.69	14,648.70
Lone Tree, City of	\$3,203.42	\$0.00	3,203.42
Longmont, City of	\$141,924.04	\$94,667.14	47,256.90
Louisville, City of	\$14,933.83	\$999.77	13,934.06
Loveland, City of	\$128,996.82	\$174,065.38	(45,068.56)

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Lyons, Town of	\$4,956.22	\$3,053.78	1,902.44
Manassa, Town of	\$416.34	\$0.00	416.34
Mancos, Town of	\$28,752.77	\$3,053.78	25,698.99
Manitou Springs, City of	\$445.61	\$3,053.78	(2,608.17)
Manzanola, Town of	\$54.92	\$0.00	54.92
Marble, Town of	\$5,185.47	\$0.00	5,185.47
Mead, Town of	\$46,499.68	\$0.00	46,499.68
Meeker, Town of	\$416,411.95	\$194,727.47	221,684.48
Merino, Town of	\$3,430.11	\$12,215.11	(8,785.00)
Mesa County	\$4,742,932.55	\$4,913,933.65	(171,001.10)
Milliken, Town of	\$105,891.63	\$30,537.79	75,353.84
Mineral County	\$14,116.22	\$0.00	14,116.22
Minturn, Town of	\$383.73	\$3,053.78	(2,670.05)
Moffat County	\$935,123.85	\$193,348.26	741,775.59
Moffat, Town of	\$401.21	\$0.00	401.21
Monte Vista, City of	\$1,962.79	\$0.00	1,962.79
Montezuma County	\$652,901.91	\$145,329.26	507,572.65
Montezuma, Town of	\$70.35	\$0.00	70.35
Montrose County	\$466,267.02	\$144,809.90	321,457.12
Montrose, City of	\$186,440.86	\$44,478.07	141,962.79
Monument, Town of	\$1,692.22	\$0.00	1,692.22
Morgan County	\$212,107.67	\$125,204.92	86,902.75
Morrison, Town of	\$208.99	\$0.00	208.99
Mountain View, Town of	\$179.44	\$0.00	179.44
Mountain Village, Town of	\$31,621.21	\$0.00	31,621.21
Mt. Crested Butte, Town of	\$32,539.81	\$0.00	32,539.81
Naturita, Town of	\$20,727.13	\$39,256.25	(18,529.12)
Nederland, Town of	\$2,695.26	\$0.00	2,695.26
New Castle, Town of	\$251,890.62	\$70,236.91	181,653.71
Northglenn, City of	\$53,998.07	\$30,483.33	23,514.74
Norwood, Town of	\$89,331.78	\$21,376.45	67,955.33
Nucla, Town of	\$14,046.71	\$43,485.64	(29,438.93)
Nunn, Town of	\$7,453.07	\$0.00	7,453.07
Oak Creek, Town of	\$71,958.41	\$16,994.06	54,964.35
Olathe, Town of	\$22,966.88	\$2,427.72	20,539.16
Olney Springs, Town of	\$711.88	\$0.00	711.88
Ophir, Town of	\$3,524.61	\$0.00	3,524.61
Orchard City, Town of	\$77,956.64	\$92,040.12	(14,083.48)
Ordway, Town of	\$886.75	\$3,053.78	(2,167.03)

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Otero County	\$3,595.20	\$9,161.34	(5,566.14)
Otis, Town of	\$10,932.16	\$6,107.56	4,824.60
Ouray County	\$103,879.42	\$0.00	103,879.42
Ouray, City of	\$14,660.24	\$809.24	13,851.00
Ovid, Town of	\$303.31	\$0.00	303.31
Pagosa Springs, Town of	\$14,452.06	\$12,215.11	2,236.95
Palisade, Town of	\$112,627.16	\$168,767.06	(56,139.90)
Palmer Lake, Town of	\$237.96	\$0.00	237.96
Paoli, Town of	\$396.00	\$0.00	396.00
Paonia, Town of	\$49,091.87	\$85,413.19	(36,321.32)
Parachute, Town of	\$469,998.86	\$470,281.90	(283.04)
Park County	\$85,865.17	\$30,211.03	55,654.14
Parker, Town of	\$17,762.20	\$13,214.89	4,547.31
Petz, Town of	\$694.25	\$0.00	694.25
Phillips County	\$42,258.18	\$0.00	42,258.18
Pierce, Town of	\$15,563.58	\$0.00	15,563.58
Pitkin County	\$12,633.31	\$0.00	12,633.31
Pitkin, Town of	\$5,120.94	\$0.00	5,120.94
Platteville, Town of	\$80,100.65	\$88,559.58	(8,458.93)
Poncha Springs, Town of	\$2,394.78	\$0.00	2,394.78
Pritchett, Town of	\$273.98	\$0.00	273.98
Prowers County	\$29,815.69	\$18,322.67	11,493.02
Pueblo County	\$33,469.54	\$24,430.23	9,039.31
Pueblo, City of	\$16,102.93	\$25,321.08	(9,218.15)
Ramah, Town of	\$22.91	\$0.00	22.91
Rangely, Town of	\$654,192.18	\$641,910.79	12,281.39
Raymer, Town of	\$1,936.28	\$0.00	1,936.28
Red Cliff, Town of	\$121.15	\$0.00	121.15
Rico, Town of	\$6,645.61	\$0.00	6,645.61
Ridgway, Town of	\$17,800.63	\$6,107.56	11,693.07
Rifle, City of	\$967,657.78	\$1,083,465.34	(115,807.56)
Rio Blanco County	\$1,406,869.88	\$206,457.06	1,200,412.82
Rio Grande County	\$5,528.53	\$0.00	5,528.53
Rockvale, Town of	\$4,200.79	\$3,053.78	1,147.01
Rocky Ford, City of	\$449.84	\$0.00	449.84
Romeo, Town of	\$162.85	\$0.00	162.85
Routt County	\$957,243.99	\$43,409.15	913,834.84
Rye, Town of	\$1,291.61	\$0.00	1,291.61
Saguache County	\$31,757.62	\$3,053.78	28,703.84

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Saguache, Town of	\$1,848.08	\$3,053.78	(1,205.70)
Salida, City of	\$12,066.84	\$9,161.34	2,905.50
San Juan County	\$36,445.46	\$9,161.34	27,284.12
San Luis, Town of	\$2,822.15	\$0.00	2,822.15
San Miguel County	\$328,603.43	\$24,430.23	304,173.20
Sanford, Town of	\$984.45	\$0.00	984.45
Sawpit, Town of	\$848.10	\$0.00	848.10
Sedgwick County	\$3,533.44	\$0.00	3,533.44
Sedgwick, Town of	\$166.19	\$0.00	166.19
Seibert, Town of	\$410.91	\$0.00	410.91
Severance, Town of	\$41,403.69	\$0.00	41,403.69
Sheridan Lake, Town of	\$4,861.65	\$6,107.56	(1,245.91)
Sheridan, City of	\$2,517.83	\$0.00	2,517.83
Silt, Town of	\$217,719.05	\$171,011.60	46,707.45
Silver Cliff, Town of	\$329.24	\$0.00	329.24
Silver Plume, Town of	\$5,542.86	\$999.77	4,543.09
Silverthorne, Town of	\$9,771.70	\$999.77	8,771.93
Silverton, Town of	\$72,981.24	\$0.00	72,981.24
Simla, Town of	\$175.11	\$0.00	175.11
Snowmass Village, Town c	\$11,571.73	\$0.00	11,571.73
South Fork, Town of	\$214.73	\$3,053.78	(2,839.05)
Springfield, Town of	\$3,080.96	\$9,161.34	(6,080.38)
Starkville, Town of	\$5,158.31	\$0.00	5,158.31
Steamboat Springs, City of	\$433,394.49	\$21,849.51	411,544.98
Sterling, City of	\$61,427.34	\$97,720.91	(36,293.57)
Stratton, Town of	\$2,226.77	\$0.00	2,226.77
Sugar City, Town of	\$60.91	\$0.00	60.91
Summit County	\$72,814.32	\$7,052.87	65,761.45
Superior, Town of	\$8,643.54	\$0.00	8,643.54
Swink, Town of	\$74.16	\$0.00	74.16
Teller County	\$173,561.77	\$74,982.97	98,578.80
Telluride, Town of	\$56,786.92	\$0.00	56,786.92
Thornton, City of	\$187,024.39	\$91,341.06	95,683.33
Timnath, Town of	\$1,486.85	\$0.00	1,486.85
Trinidad, City of	\$683,271.57	\$598,540.60	84,730.97
Two Buttes, Town of	\$138.42	\$0.00	138.42
Vail, Town of	\$1,755.72	\$0.00	1,755.72
Victor, City of	\$7,337.38	\$26,993.87	(19,656.49)
Vilas, Town of	\$219.55	\$0.00	219.55

## EXHIBIT E

Table 3

**Severance Direct Distribution**

	<b>FY 2009</b>	<b>FY 2008</b>	<b>Increase/Decrease</b>
Vona, Town of	\$201.37	\$0.00	201.37
Walden, Town of	\$21,319.11	\$6,107.56	15,211.55
Walsenburg, City of	\$41,621.89	\$45,806.68	(4,184.79)
Walsh, Town of	\$1,538.33	\$0.00	1,538.33
Ward, Town of	\$252.55	\$0.00	252.55
Washington County	\$37,388.55	\$15,268.89	22,119.66
Weld County	\$2,682,302.78	\$421,421.44	2,260,881.34
Wellington, Town of	\$15,587.33	\$18,322.67	(2,735.34)
Westcliffe, Town of	\$2,138.61	\$9,161.34	(7,022.73)
Westminster, City of	\$115,599.75	\$44,480.15	71,119.60
Wheat Ridge, City of	\$16,607.14	\$17,213.98	(606.84)
Wiggins, Town of	\$20,681.74	\$21,376.45	(694.71)
Wiley, Town of	\$1,512.62	\$0.00	1,512.62
Williamsburg, Town of	\$2,788.05	\$3,053.78	(265.73)
Windsor, Town of	\$170,370.71	\$33,591.56	136,779.15
Winter Park, Town of	\$4,759.01	\$0.00	4,759.01
Woodland Park, City of	\$57,585.37	\$47,043.79	10,541.58
Wray, City of	\$184,540.88	\$161,850.26	22,690.62
Yampa, Town of	\$35,501.26	\$11,772.25	23,729.01
Yuma County	\$607,639.36	\$116,043.59	491,595.77
Yuma, City of	\$174,828.58	\$100,774.69	74,053.89
<b>TOTALS</b>	<b>\$44,501,471.83</b>	<b>\$24,730,912.06</b>	

## **EXHIBIT F**

**2009 Federal Mineral Lease Revenue District Distribution**

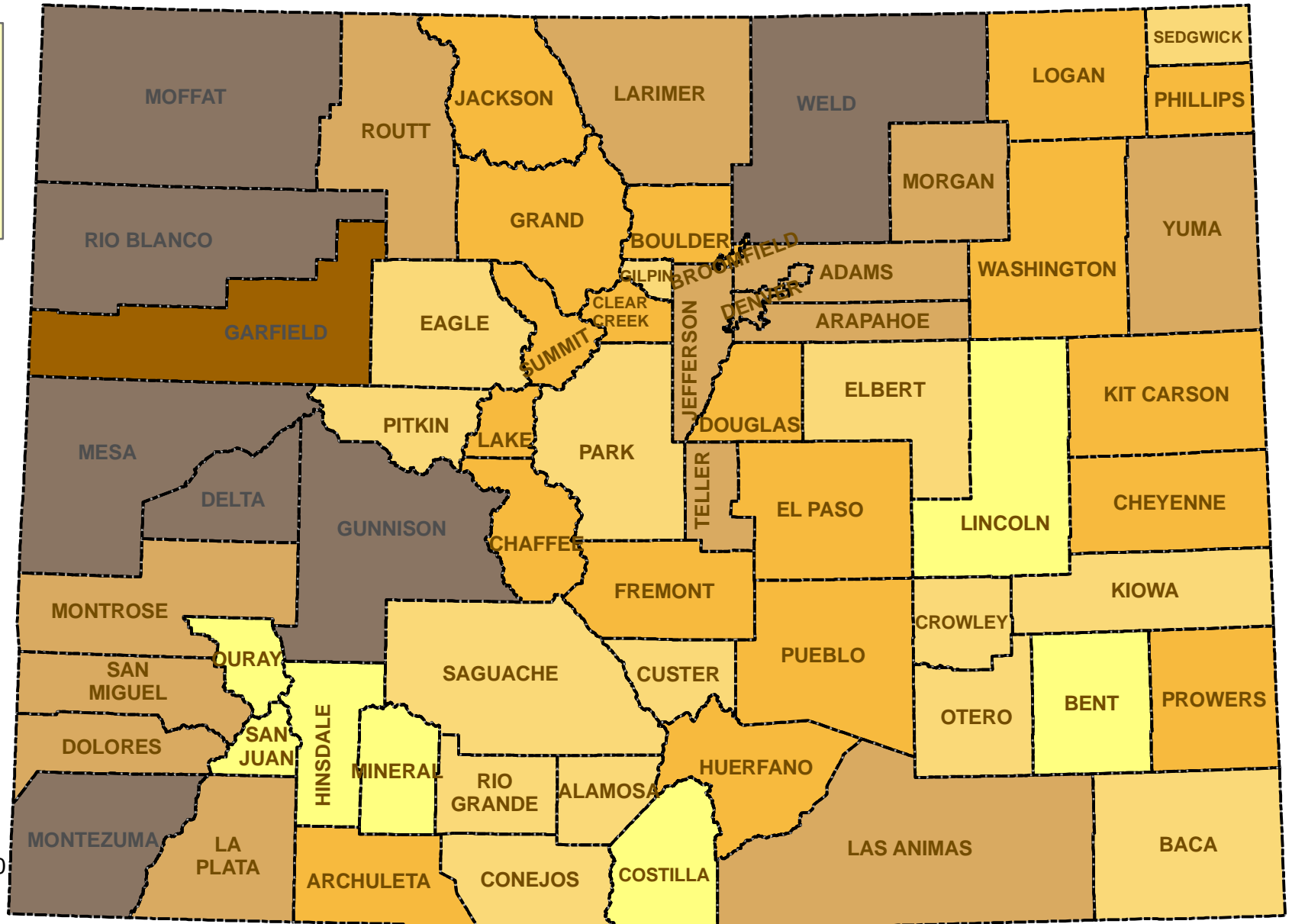
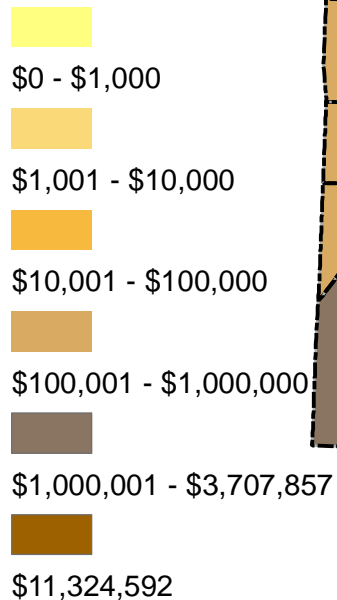
**County Pool Allocations and**

**Payments to Counties and Municipalities**

# Exhibit F - Map: County Pool Allocations

2009  
County/Municipal  
Federal Mineral  
Lease Direct  
Distribution  
County  
Allocations

## County Pools



Source: For Allocation and Payment Amounts see <http://www.dola.colorado.gov/dlg/fa/dd/datamethods.html>



EXHIBIT F  
Table 1

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
COUNTY POOL ALLOCATIONS**

<b>County</b>	<b>Total \$</b>
Alamosa	1,606.27
Arapahoe	213,734.01
Archuleta	14,771.99
Baca	2,815.91
Bent	778.04
Boulder	86,738.31
Broomfield	20,881.45
Chaffee	31,322.17
Cheyenne	23,705.07
Clear Creek	95,572.77
Conejos	4,015.66
Costilla	0.00
Crowley	1,606.27
Custer	2,409.40
Delta	1,289,299.91
Denver	204,798.79
Dolores	598,054.01
Douglas	58,628.67
Eagle	7,564.08
El Paso	71,478.79
Elbert	6,425.06
Fremont	91,568.27
Garfield	11,324,591.66
Gilpin	6,425.06
Grand	93,695.18
Gunnison	1,055,865.50
Hinsdale	803.13
Huerfano	56,624.12
Jackson	76,173.24
Jefferson	265,033.73
Kiowa	3,336.49
Kit Carson	17,760.52
La Plata	585,759.23
Lake	24,897.11
Larimer	178,921.43
Las Animas	526,007.91
Lincoln	803.13
Logan	64,366.41
Mesa	3,707,856.89
Mineral	803.13
Moffat	2,287,652.56
Montezuma	2,592,842.82

EXHIBIT F  
Table 1

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
COUNTY POOL ALLOCATIONS**

<b>County</b>	<b>Total \$</b>
Montrose	173,644.69
Morgan	175,738.25
Otero	2,409.40
Ouray	307.84
Park	6,564.13
Phillips	13,951.27
Pitkin	4,560.46
Prowers	23,551.04
Pueblo	28,109.64
Rio Blanco	3,668,801.61
Rio Grande	4,849.48
Routt	199,389.19
Saguache	4,099.50
San Juan	803.13
San Miguel	488,193.75
Sedgwick	6,200.21
Summit	28,109.64
Teller	205,601.92
Washington	19,808.89
Weld	1,668,825.35
Yuma	248,639.80
<b>Total:</b>	<b>33,082,175.20</b>

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Adams County	140,860.75
Aguilar, Town of	8,399.02
Akron, Town of	5,649.01
Alamosa County	1,026.09
Alamosa, City of	574.61
Alma, Town of	31.50
Antonito, Town of	937.70
Arapahoe County	46,182.83
Archuleta County	11,899.06
Arriba, Town of	10.76
Arvada, City of	44,832.13
Aspen, City of	682.18
Ault, Town of	7,004.60
Aurora, City of	98,442.19
Avon, Town of	391.36
Baca County	1,921.16
Basalt, Town of	245.85
Bayfield, Town of	28,694.88
Bennett, Town of	2,319.33
Bent County	610.08
Berthoud, Town of	6,193.83
Bethune, Town of	433.34
Black Hawk, City of	344.44
Blanca, Town of	0.00
Blue River, Town of	765.62
Bonanza City, Town of	4.77
Boone, Town of	30.44
Boulder County	27,097.57
Boulder, City of	13,224.82
Bow Mar, Town of	305.31
Branson, Town of	1,069.89
Breckenridge, Town of	1,914.29
Brighton, City of	68,039.00
Brookside, Town of	205.22
Broomfield, City and County of	20,881.45
Brush, City of	21,562.00
Buena Vista, Town of	6,536.54
Burlington, City of	6,182.19
Calhan, Town of	596.82
Campo, Town of	52.66
Canon City, City of	29,221.52
Carbondale, Town of	514,695.58

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Castle Pines North, City of	445.48
Castle Rock, Town of	8,302.61
Cedaredge, Town of	54,137.64
Centennial, City of	31,556.79
Center, Town of	1,385.32
Central City	895.98
Chaffee County	18,874.23
Cheraw, Town of	9.53
Cherry Hills Village, City of	1,890.05
Cheyenne County	14,008.22
Cheyenne Wells, Town of	7,380.59
Clear Creek County	50,856.48
Coal Creek, Town of	617.19
Cokedale, Town of	3,270.77
Collbran, Town of	14,185.95
Colorado Springs, City of	38,768.36
Columbine Valley, Town of	353.10
Commerce City, City of	33,243.81
Conejos County	2,278.26
Cortez, City of	586,585.31
Costilla County	0.00
Craig, City of	1,107,757.15
Crawford, Town of	16,185.23
Creede, City of	388.95
Crested Butte, Town of	64,795.08
Crestone, Town of	30.13
Cripple Creek, City of	16,868.03
Crook, Town of	411.59
Crowley County	893.35
Crowley, Town of	16.10
Custer County	1,373.19
Dacono, City of	15,113.31
De Beque, Town of	26,213.35
Deer Trail, Town of	759.98
Del Norte, Town of	1,202.40
Delta County	814,078.88
Delta, City of	212,056.83
Denver, City And County of	204,798.79
Dillon, Town of	922.22
Dinosaur, Town of	46,010.97
Dolores County	396,545.56
Dolores, Town of	43,182.42

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Douglas County	40,034.10
Dove Creek, Town of	173,220.54
Durango, City of	105,020.83
Eads, Town of	523.07
Eagle County	4,628.59
Eagle, Town of	356.05
Eaton, Town of	21,034.34
Eckley, Town of	4,603.41
Edgewater, City of	1,919.70
El Paso County	28,390.30
Elbert County	5,879.15
Elizabeth, Town of	146.22
Empire, Town of	9,224.70
Englewood, City of	14,031.22
Erie, Town of	22,618.26
Estes Park, Town of	2,756.45
Evans, City of	121,708.89
Fairplay, Town of	98.93
Federal Heights, City of	5,461.84
Firestone, Town of	26,275.01
Flagler, Town of	731.81
Fleming, Town of	1,274.52
Florence, City of	4,601.73
Fort Collins, City of	53,488.09
Fort Lupton, City of	63,640.46
Fort Morgan, City of	52,285.73
Fountain, City of	2,297.51
Fowler, Town of	52.96
Foxfield, Town of	374.63
Fraser, Town of	3,888.95
Frederick, Town of	32,097.01
Fremont County	54,625.75
Frisco, Town of	2,002.75
Fruita, City of	259,370.18
Garden City, Town of	2,356.92
Garfield County	7,074,402.36
Genoa, Town of	8.24
Georgetown, Town of	11,621.81
Gilcrest, Town of	7,678.54
Gilpin County	5,184.64
Glendale, City of	757.41
Glenwood Springs, City of	775,897.20

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Golden, City of	11,408.11
Granada, Town of	1,178.66
Granby, Town of	9,298.02
Grand County	51,367.54
Grand Junction, City of	1,029,263.54
Grand Lake, Town of	1,261.62
Greeley, City of	421,683.53
Green Mountain Falls, Town of	245.60
Greenwood Village, City of	5,107.72
Grover, Town of	720.22
Gunnison County	822,154.97
Gunnison, City of	139,507.34
Gypsum, Town of	1,636.01
Hartman, Town of	68.44
Haswell, Town of	59.32
Haxtun, Town of	2,674.17
Hayden, Town of	27,222.05
Hillrose, Town of	2,008.23
Hinsdale County	403.10
Holly, Town of	830.32
Holyoke, City of	5,094.59
Hooper, Town of	5.56
Hot Sulphur Springs, Town of	6,086.18
Hotchkiss, Town of	37,556.48
Hudson, Town of	11,075.44
Huerfano County	35,920.64
Hugo, Town of	304.19
Idaho Springs, City of	23,009.17
Ignacio, Town of	10,808.10
Iliff, Town of	509.73
Jackson County	53,512.94
Jamestown, Town of	66.65
Jefferson County	127,840.36
Johnstown, Town of	37,348.96
Julesburg, Town of	2,493.48
Keenesburg, Town of	9,046.35
Kersey, Town of	11,310.46
Kim, Town of	1,070.25
Kiowa County	2,156.94
Kiowa, Town of	325.45
Kit Carson County	9,444.67
Kit Carson, Town of	2,316.26

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Kremmling, Town of	19,319.56
La Jara, Town of	143.15
La Junta, City of	594.25
La Plata County	441,235.42
La Salle, Town of	16,260.33
La Veta, Town of	4,351.11
Lafayette, City of	5,737.61
Lake City, Town of	400.03
Lake County	13,851.75
Lakeside, Town of	17.02
Lakewood, City of	56,902.42
Lamar, City of	10,205.93
Larimer County	58,923.76
Larkspur, Town of	42.76
Las Animas County	291,437.48
Las Animas, City of	167.97
Leadville, City of	11,045.36
Limon, Town of	96.18
Lincoln County	383.76
Littleton, City of	31,581.41
Lochbuie, Town of	17,486.14
Log Lane Village, Town of	2,833.65
Logan County	35,748.53
Lone Tree, City of	1,439.28
Longmont, City of	32,438.48
Louisville, City of	3,669.67
Loveland, City of	50,144.98
Lyons, Town of	1,118.14
Manassa, Town of	174.81
Mancos, Town of	77,328.37
Manitou Springs, City of	325.38
Manzanola, Town of	23.06
Marble, Town of	3,559.12
Mead, Town of	12,179.41
Meeker, Town of	672,161.76
Merino, Town of	1,377.82
Mesa County	2,323,553.55
Milliken, Town of	27,724.27
Mineral County	414.19
Minturn, Town of	68.18
Moffat County	1,133,884.44
Moffat, Town of	27.69

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Monte Vista, City of	928.03
Montezuma County	1,885,746.73
Montezuma, Town of	16.70
Montrose County	113,947.23
Montrose, City of	45,270.96
Monument, Town of	843.91
Morgan County	88,426.54
Morrison, Town of	386.47
Mountain View, Town of	126.86
Mountain Village, Town of	30,226.73
Mt. Crested Butte, Town of	22,334.16
Naturita, Town of	5,179.77
Nederland, Town of	612.58
New Castle, Town of	390,362.91
Northglenn, City of	21,980.84
Norwood, Town of	65,372.48
Nucla, Town of	3,837.22
Nunn, Town of	1,952.81
Oak Creek, Town of	11,016.21
Olathe, Town of	5,409.51
Olney Springs, Town of	298.91
Ophir, Town of	3,369.18
Orchard City, Town of	89,067.15
Ordway, Town of	372.33
Otero County	1,509.57
Otis, Town of	3,203.56
Ouray County	234.55
Ouray, City of	33.10
Ovid, Town of	280.86
Pagosa Springs, Town of	2,872.93
Palisade, Town of	55,270.32
Palmer Lake, Town of	173.76
Paoli, Town of	57.40
Paonia, Town of	66,217.70
Parachute, Town of	727,473.25
Park County	6,433.70
Parker, Town of	8,358.52
Peetz, Town of	281.14
Phillips County	6,125.11
Pierce, Town of	4,075.27
Pitkin County	1,974.37
Pitkin, Town of	3,514.83



EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Platteville, Town of	20,961.97
Poncha Springs, Town of	787.89
Pritchett, Town of	43.94
Prowers County	10,723.65
Pueblo County	18,893.75
Pueblo, City of	8,639.26
Ramah, Town of	16.73
Rangely, Town of	972,828.40
Raymer, Town of	507.33
Red Cliff, Town of	21.53
Rico, Town of	28,287.91
Ridgway, Town of	40.19
Rifle, City of	1,504,450.93
Rio Blanco County	2,023,811.45
Rio Grande County	2,613.94
Rockvale, Town of	1,324.05
Rocky Ford, City of	188.88
Romeo, Town of	68.38
Routt County	107,529.88
Rye, Town of	546.19
Saguache County	2,527.65
Saguache, Town of	127.53
Salida, City of	5,123.50
San Juan County	267.49
San Luis, Town of	0.00
San Miguel County	334,132.02
Sanford, Town of	413.36
Sawpit, Town of	810.70
Sedgwick County	3,271.98
Sedgwick, Town of	153.89
Seibert, Town of	140.18
Severance, Town of	10,844.71
Sheridan Lake, Town of	597.16
Sheridan, City of	1,167.26
Silt, Town of	337,309.43
Silver Cliff, Town of	138.24
Silver Plume, Town of	860.61
Silverthorne, Town of	3,126.90
Silverton, Town of	535.64
Simla, Town of	74.24
Snowmass Village, Town of	1,808.46
South Fork, Town of	101.53

EXHIBIT F  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO COUNTIES AND MUNICIPALITIES**

<b>County/Municipality</b>	<b>Total \$</b>
Springfield, Town of	494.06
Starkville, Town of	1,653.16
Steamboat Springs, City of	48,238.06
Sterling, City of	24,763.07
Stratton, Town of	759.64
Sugar City, Town of	25.57
Summit County	19,361.15
Superior, Town of	1,973.12
Swink, Town of	31.14
Teller County	138,114.76
Telluride, Town of	54,282.64
Thornton, City of	76,272.57
Timnath, Town of	579.52
Trinidad, City of	219,107.34
Two Buttes, Town of	22.20
Vail, Town of	311.97
Victor, City of	7,203.95
Vilas, Town of	35.21
Vona, Town of	68.70
Walden, Town of	22,660.29
Walsenburg, City of	16,352.37
Walsh, Town of	246.69
Ward, Town of	58.07
Washington County	10,956.32
Weld County	702,845.93
Wellington, Town of	6,057.15
Westcliffe, Town of	897.97
Westminster, City of	54,423.25
Wheat Ridge, City of	12,144.04
Wiggins, Town of	8,622.11
Wiley, Town of	544.04
Williamsburg, Town of	972.81
Windsor, Town of	44,901.28
Winter Park, Town of	2,473.30
Woodland Park, City of	43,235.62
Wray, City of	46,571.13
Yampa, Town of	5,382.99
Yuma County	153,345.16
Yuma, City of	44,120.11
<b>Totals:</b>	<b>33,082,175.20</b>

## **EXHIBIT G**

**2009 Federal Mineral Lease Revenue District Distribution**

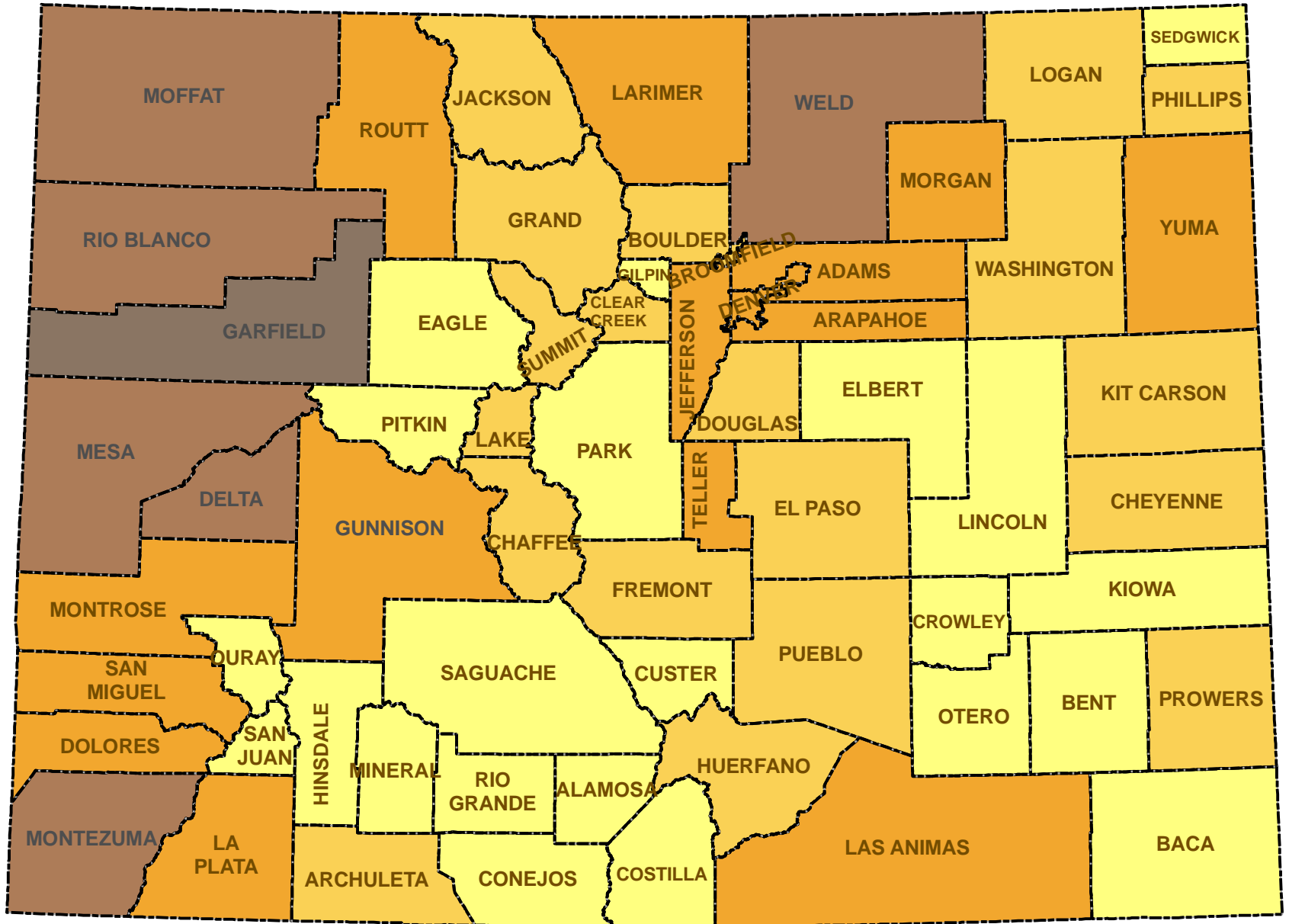
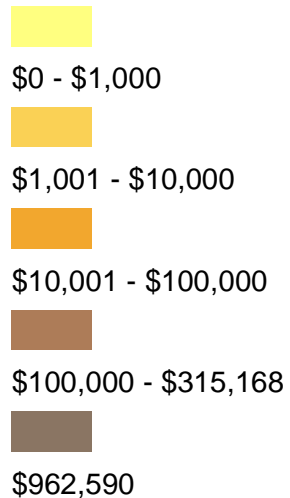
**County Pool Allocations and**

**Payments to School Districts**

# Exhibit G - Map: County Pool Allocations

2009 School District Federal Mineral Lease Direct Distribution County Allocations

## County Pools



Source: For Allocation and Payment Amounts see <http://www.dola.colorado.gov/dlg/fa/dd/datamethods.html>

EXHIBIT G  
Table 1

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
SCHOOL DISTRICT COUNTY POOL ALLOCATIONS**

<b>County</b>	<b>Total \$</b>
Alamosa	136.53
Arapahoe	18,167.39
Archuleta	1,255.62
Baca	239.35
Bent	66.13
Boulder	7,372.76
Broomfield	1,774.92
Chaffee	2,662.38
Cheyenne	2,014.93
Clear Creek	8,123.69
Conejos	341.33
Costilla	0.00
Crowley	136.53
Custer	204.80
Delta	109,590.49
Denver	17,407.90
Dolores	50,834.59
Douglas	4,983.44
Eagle	642.95
El Paso	6,075.70
Elbert	546.13
Fremont	7,783.30
Garfield	962,590.29
Gilpin	546.13
Grand	7,964.09
Gunnison	89,748.57
Hinsdale	68.27
Huerfano	4,813.05
Jackson	6,474.73
Jefferson	22,527.87
Kiowa	283.60
Kit Carson	1,509.64
La Plata	49,789.53
Lake	2,116.25
Larimer	15,208.32
Las Animas	44,710.67
Lincoln	68.27
Logan	5,471.14
Mesa	315,167.84
Mineral	68.27
Moffat	194,450.47
Montezuma	220,391.64

EXHIBIT G  
Table 1

Montrose	14,759.80
Morgan	14,937.75
Otero	204.80
Ouray	26.17
Park	557.95
Phillips	1,185.86
Pitkin	387.64
Powers	2,001.84
Pueblo	2,389.32
Rio Blanco	311,848.14
Rio Grande	412.21
Routt	16,948.08
Saguache	348.46
San Juan	68.27
San Miguel	41,496.47
Sedgwick	527.02
Summit	2,389.32
Teller	17,476.16
Washington	1,683.76
Weld	141,850.15
Yuma	21,134.38
<b>Total:</b>	<b><u>2,811,984.89</u></b>

EXHIBIT G  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO SCHOOL DISTRICTS**

<b>School District</b>	<b>Total \$</b>
Academy 20 School District	1,223.35
Adams 12 Five Star Schools	16,821.08
Adams County 14 School District	2,852.99
Adams-Arapahoe 28J School District	7,912.49
Agate 300 School District	9.63
Aguilar Reorganized 6 School District	2,165.21
Akron R-1 School District	732.86
Alamosa RE-11J School District	113.72
Archuleta County 50 JT School District	1,202.86
Arickaree R-2 School District	193.62
Arriba-Flagler C-20 School District	148.24
Aspen 1 School District	322.66
Ault-Highland RE-9 School District	2,894.32
Bayfield 10 JT.-R School District	9,870.74
Bennett 29J School District	382.93
Bethune R-5 School District	139.17
Big Sandy 100J School District	37.95
Boulder Valley RE 2 School District	5,244.81
Branson Reorganized 82 School District	8,227.49
Briggsdale RE-10 School District	485.19
Brighton 27J School District	6,591.56
Brush RE-2(J) School District	4,207.31
Buena Vista R-31 School District	1,254.71
Buffalo RE-4 School District	554.80
Burlington RE-6J School District	849.15
Byers 32J School District	102.67
Calhan RJ-1 School District	40.04
Campo RE-6 School District	12.46
Canon City RE-1 School District	5,168.20
Centennial R-1 School District	0.00
Center 26 JT School District	212.58
Cheraw 31 School District	11.96
Cherry Creek 5 School District	9,154.56
Cheyenne County RE-5 School District	1,368.81
Cheyenne Mountain 12 School District	264.98
Clear Creek RE-1 School District	8,123.69
Colorado Springs 11 School District	1,782.51
Consolidated C-1 School District	203.46
Cotopaxi RE-3 School District	331.43
Creede Consolidated 1 School District	68.27
Cripple Creek-Victor RE-1 School District	2,579.17
Crowley County RE-1-J School District	125.10

EXHIBIT G  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO SCHOOL DISTRICTS**

<b>School District</b>	<b>Total \$</b>
DeBeque 49JT School District	5,244.75
Deer Trail 26J School District	36.84
Del Norte C-7 School District	114.40
Delta County School District 50(J)	110,885.89
Denver County 1 School District	17,407.90
Dolores County RE No. 2 School District	51,139.68
Dolores RE-4A School District	37,022.01
Douglas County RE 1 School District	4,996.02
Durango 9-R School District	34,498.91
Eads RE-1 School District	204.78
Eagle County RE 50 School District	540.69
East Grand 2 School District	5,914.11
East Otero R-1 School District	89.61
Eaton RE-2 School District	5,698.67
Edison 54 JT School District	10.17
Elbert 200 School District	36.22
Elizabeth C-1 School District	389.94
Ellicott 22 School District	52.86
Englewood 1 School District	632.19
Falcon 49 School District	762.77
Florence RE-2 School District	2,239.57
Fort Morgan RE-3 School District	8,633.56
Fountain 8 School District	380.12
Fowler R-4J School District	34.17
Frenchman RE-3 School District	337.99
Garfield 16 School District	128,400.55
Garfield RE-2 School District	453,720.23
Genoa-Hugo C113 School District	12.58
Gilcrest RE-1 School District	6,214.19
Gilpin County RE-1 School District	377.83
Granada RE-1 School District	208.02
Greeley 6 School District	60,949.79
Gunnison RE1J School District	89,036.17
Hanover 28 School District	16.95
Harrison 2 School District	606.46
Haxtun RE-2J School District	426.13
Hayden RE-1 School District	2,468.19
Hi-Plains R-23 School District	132.74
Hinsdale County RE 1 School District	66.69
Hoehne Reorganized 3 School District	5,328.90
Holly RE-3 School District	242.58
Holyoke RE-1J School District	914.10



EXHIBIT G  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO SCHOOL DISTRICTS**

<b>School District</b>	<b>Total \$</b>
Huerfano RE-1 School District	3,429.26
Idalia RJ-3 School District	1,697.85
Ignacio 11 JT School District	5,474.22
Jefferson County R-1 School District	22,560.38
Johnstown-Milliken RE-5J School District	9,701.18
Julesburg RE-1 School District	458.71
Karval RE-23 School District	18.33
Keenesburg RE-3J School District	6,764.22
Kim Reorganized 88 School District	936.57
Kiowa C-2 School District	51.62
Kit Carson R-1 School District	646.12
La Veta RE-2 School District	1,383.79
Lake County R-1 School District	2,116.25
Lamar RE-2 School District	1,349.96
Las Animas RE-1 School District	43.95
Lewis Palmer 38 School District	331.76
Liberty J-4 School District	994.53
Limon RE-4J School District	37.80
Littleton 6 School District	2,890.65
Lone Star 101 School District	183.22
Mancos RE-6 School District	21,073.33
Manitou Springs 14 School District	77.03
Manzanola 3J School District	12.26
Mapleton 1 School District	2,350.43
McClave RE-2 School District	20.67
Meeker RE1 School District	182,329.01
Mesa County Valley 51 School District	306,204.14
Miami/Yoder 60 JT School District	20.77
Moffat 2 School District	80.08
Moffat County RE:No 1 School District	194,450.47
Monte Vista C-8 School District	218.28
Montezuma-Cortez RE-1 School District	162,296.30
Montrose County RE-1J School District	13,485.09
Mountain Valley RE 1 School District	51.40
North Conejos RE-1J School District	218.49
North Park R-1 School District	6,474.73
Norwood R-2J School District	10,200.76
Otis R-3 School District	342.03
Ouray R-1 School District	11.03
Park (Estes Park) R-3 School District	439.96
Park County RE-2 School District	174.53
Pawnee RE-12 School District	387.48

EXHIBIT G  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO SCHOOL DISTRICTS**

<b>School District</b>	<b>Total \$</b>
Peyton 23 JT School District	38.34
Plainview RE-2 School District	78.82
Plateau RE-5 School District	275.09
Plateau Valley 50 School District	7,009.33
Platte Canyon 1 School District	383.42
Platte Valley RE-3 School District	66.46
Platte Valley RE-7 School District	3,818.21
Poudre R-1 School District	9,337.08
Prairie RE-11 School District	497.13
Primero Reorganized 2 School District	3,319.25
Pritchett RE-3 School District	14.99
Pueblo City Schools	1,597.69
Pueblo County Rural 70 School District	787.48
Rangely RE-4 School District	128,940.92
Ridgway R-2 School District	15.14
Roaring Fork RE-1 School District	377,179.85
Rocky Ford R-2 School District	49.41
Salida R-32 School District	1,454.92
Sanford 6J School District	67.41
Sangre De Cristo RE-22J School District	34.43
Sargent RE-33J School District	67.58
Sheridan 2 School District	285.67
Sierra Grande R-30 School District	0.00
Silverton 1 School District	68.27
South Conejos RE-10 School District	57.39
South Routt RE 3 School District	2,881.78
Springfield RE-4 School District	65.56
St. Vrain Valley RE 1J School District	26,098.68
Steamboat Springs RE-2 School District	12,176.33
Strasburg 31J School District	328.04
Stratton R-4 School District	255.84
Summit RE-1 School District	2,386.69
Swink 33 School District	22.59
Telluride R-1 School District	31,128.04
Thompson R-2J School District	5,701.50
Trinidad 1 School District	24,733.26
Valley RE-1 School District	4,303.05
Vilas RE-5 School District	111.60
Walsh RE-1 School District	34.73
Weld County RE-8 School District	7,795.23
Weldon Valley RE-20(J) School District	590.28
West End RE-2 School District	723.27

EXHIBIT G  
Table 2

**2009 FEDERAL MINERAL LEASE DIRECT DISTRIBUTION  
PAYMENTS TO SCHOOL DISTRICTS**

<b>School District</b>	<b>Total \$</b>
West Grand 1-JT. School District	2,052.91
Westminster 50 School District	4,506.76
Widefield 3 School District	470.31
Wiggins RE-50(J) School District	1,532.70
Wiley RE-13 JT School District	202.78
Windsor RE-4 School District	12,639.30
Woodland Park RE-2 School District	14,896.99
Woodlin R-104 School District	175.14
Wray RD-2 School District	8,083.91
Yuma 1 School District	10,240.05
<b>Total:</b>	<b>2,811,984.89</b>