



# STATE OF COLORADO

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## Department of Local Affairs

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## CTF

### Policy to Align Population Year with Reporting and Distribution Years

#### **Purpose:**

Conservation Trust Funds (CTF) are distributed quarterly on a formula basis using available CTF revenue and population estimates. Although the program distributes and reports on these funds on a calendar year basis, the new population estimates have been utilized starting with the December distribution of each year. Current population figures are from 2010 and have been used for the distributions starting with December 2011 and will continue to be used through September 2012. To illustrate the "years" currently used for this program:

Distribution Year:	January through December (2012)
Reporting Year:	January through December (2011)
Population Year:	December 2011 through September 2012 (2010 figures)

#### **Policy:**

Effective August 14, 2012, DOLA will align the Population Year with the Distribution and Reporting Years. This will involve:

- Shifting the use of new population figures from December through September to January through December.
- 2010 population figures would initially be used for 5 distributions (December 2011 through December 2012).
- Beginning in January 2013, use 2011 population figures; January 2014, use 2012 population figures (etc.).
- Population estimate would be effective starting in January of each year, and would be used for the March, June, September, and December distributions.

#### **Reasons for the Change:**

- Clarity of Communication when responding to legislative and public inquiries. Having to explain the shift in population year vs. distribution year causes significant confusion.
- Administrative practicality. This is a logical shift to have all 3 program "years" aligned.
- Efficient use of staff time when responding to legislative and public inquiries. With the population year and distribution year different, this causes the need for multiple reports and explanation.
- Better for local government budget years when they can forecast revenue using the same population figures for a full calendar year.

#### **Consequences:**

For the single distribution in December 2012, there will be winners and losers.

- Local government A: had a decrease in population from 2010 to 2011 will receive one higher distribution than they would have if we kept the current practice in place.
- Local government B: had an increase in population from 2010 to 2011 will receive one lower distribution than they would have if we kept the current practice in place.

However, Lottery has seen an increase in revenue this year over the past 3 years. For those local governments that would see a lower distribution than they would have (Local Government B above), they are still receiving a higher distribution for the quarter than in the past few years.

#### **Statutory reference:**

C.R.S. 29-21-101 (1)(f)

"Population" means the current population estimate prepared by the division of planning pursuant to section 24-32-204.