



CONGRESSIONAL BUDGET OFFICE  
COST ESTIMATE

July 21, 2011

**S. 278**  
**Sugar Loaf Fire Protection District Land Exchange Act of 2011**

*As ordered reported by the Senate Committee on Energy and Natural Resources  
on July 14, 2011*

S. 278 would authorize the exchange of approximately 5 acres of federal land for a similar amount of acreage owned by the Sugar Loaf Fire Protection District of Boulder, Colorado. Based on information provided by the Forest Service, which administers the federal land to be conveyed, CBO estimates that implementing the bill would have no impact on discretionary spending. Any administrative costs related to the exchange would be paid by the Sugar Loaf Fire Protection District.

Enacting S. 278 could increase offsetting receipts (a credit against direct spending); therefore, pay-as-you-go procedures apply. Because the nonfederal lands have a lower value than the Forest Service lands that would be conveyed, CBO expects that the Sugar Loaf Fire Protection District would provide a cash payment to the agency equal to the difference in values between the two parcels of land. Based on information from the Forest Service, CBO estimates that such a payment would be less than \$50,000. Proceeds from the payment would be retained and spent by the Forest Service without further appropriation.

S. 278 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments. The land conveyance authorized in the bill would benefit the fire protection district. Any costs to the district would be incurred voluntarily.

On June 27, 2011, CBO transmitted a cost estimate for H.R. 643, the Sugar Loaf Fire Protection District Land Exchange Act, as ordered reported by the House Committee on Natural Resources on June 15, 2011. Under H.R. 643, proceeds received by the Forest Service as part of the land exchange would be deposited in the Treasury. Under S. 278, the agency would retain those proceeds and spend them without further appropriation. Neither piece of legislation would have a significant impact on the federal budget.

The CBO staff contact for this estimate is Jeff LaFave. The estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.