Intergovernmental Revenues

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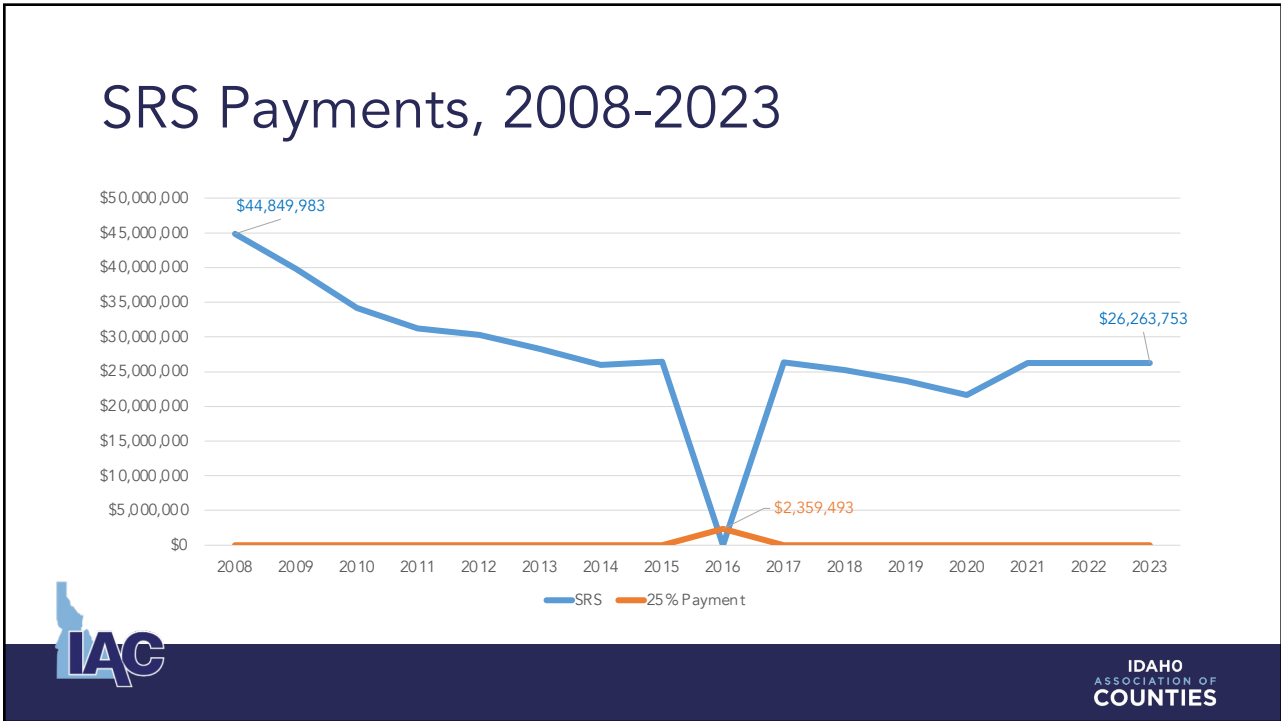**ASSOCIATION OF**
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SRS

- Secure Rural School and Community Self Determination Act (reauthorized 2006, 2008, 2012, 2017, 2021)
- Set to expire in 2023
- Allowable Uses
  - Title 1:
    - 30% to school districts for maintenance and operation
    - 70% to counties and highway districts for road maintenance
  - Title 2: Forest service projects selects by regional RACs
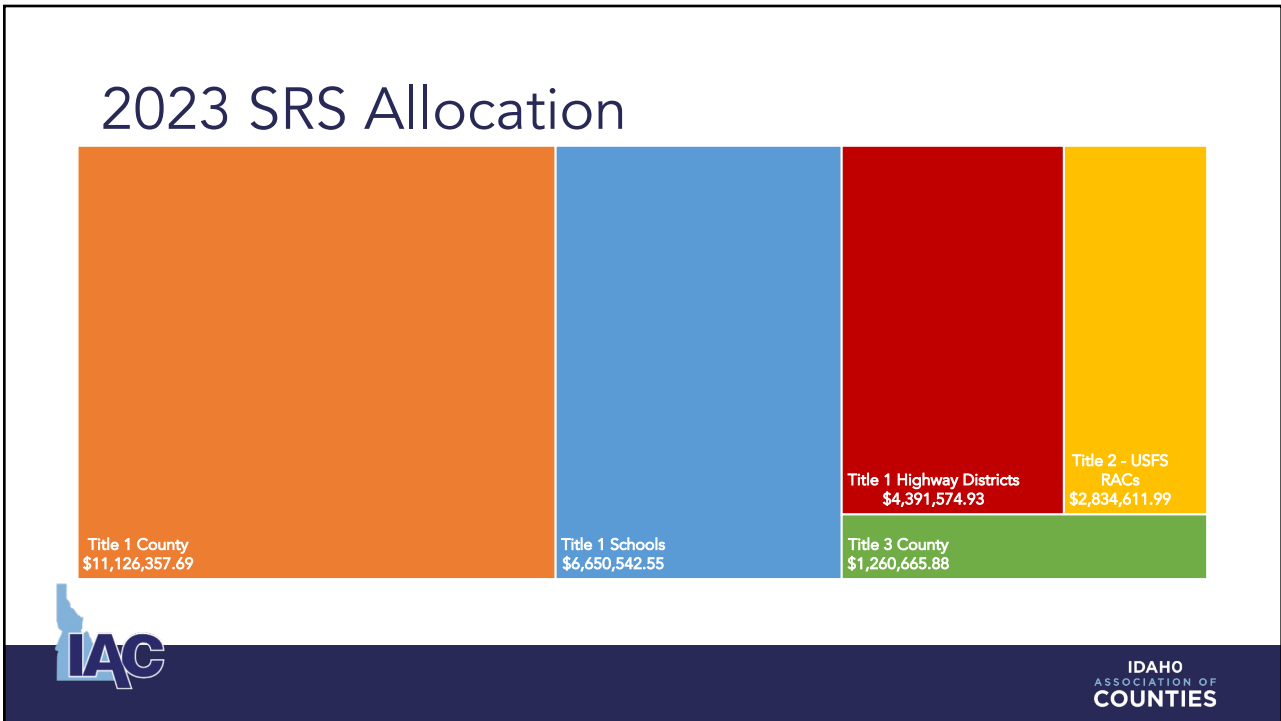 - Title 3: public safety services on federal land (including fire mitigation)

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SRS Payments, 2008-2023

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2023 SRS Allocation

Title 1 County
$11,126,357.69

Title 1 Schools
$6,650,542.55

Title 1 Highway Districts
$4,391,574.93

Title 3 County
$1,260,665.88

Title 2 – USFS RACs
$2,834,611.99

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PILT

- Payment in Lieu of Taxes (established 1976)
- Provide compensation to counties for eligible tax exempt federal lands
- Can be used for any county purpose
- For more information on PILT: https://www.doi.gov/pilt
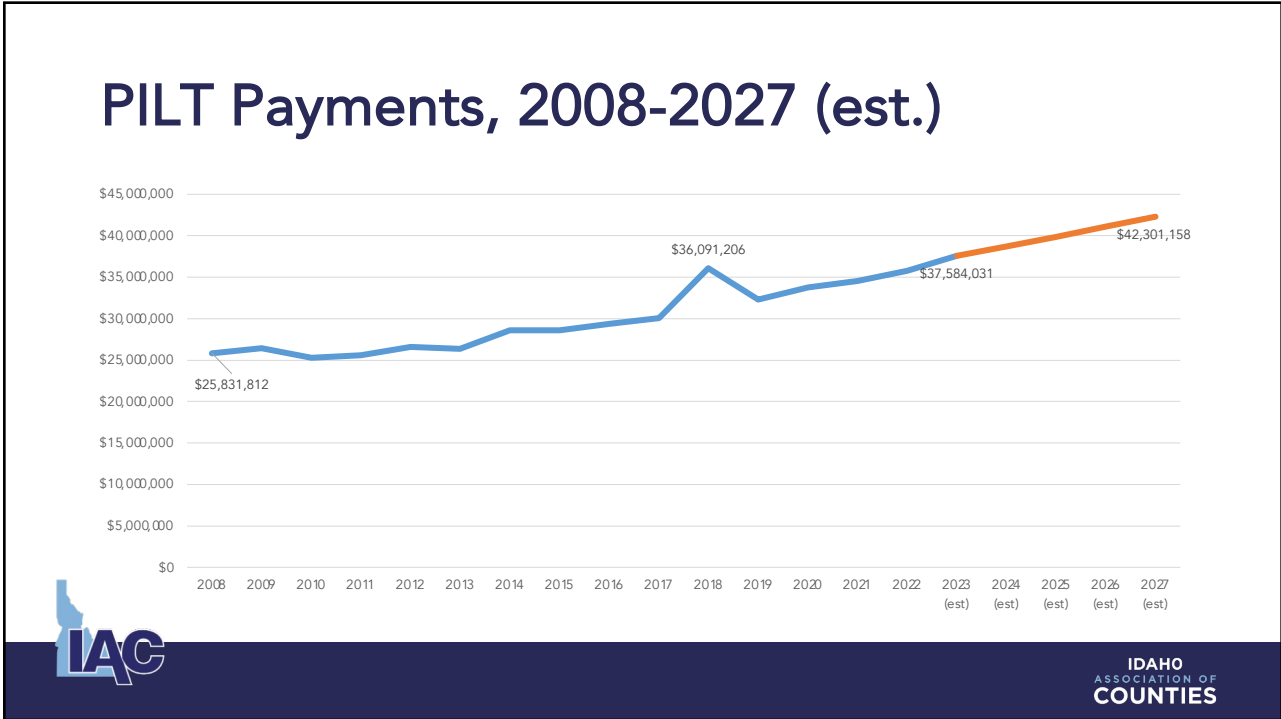
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PILT Formula

- Alternative A
  - *PILT = (Total eligible federal acres X $2.94) – Prior year federal payments*
- Alternative B
  - *PILT = (Total eligible federal acres X $0.42)*
- Both methods subject to population based payment ceilings

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PILT Payments, 2008-2027 (est.)

- $36,091,206
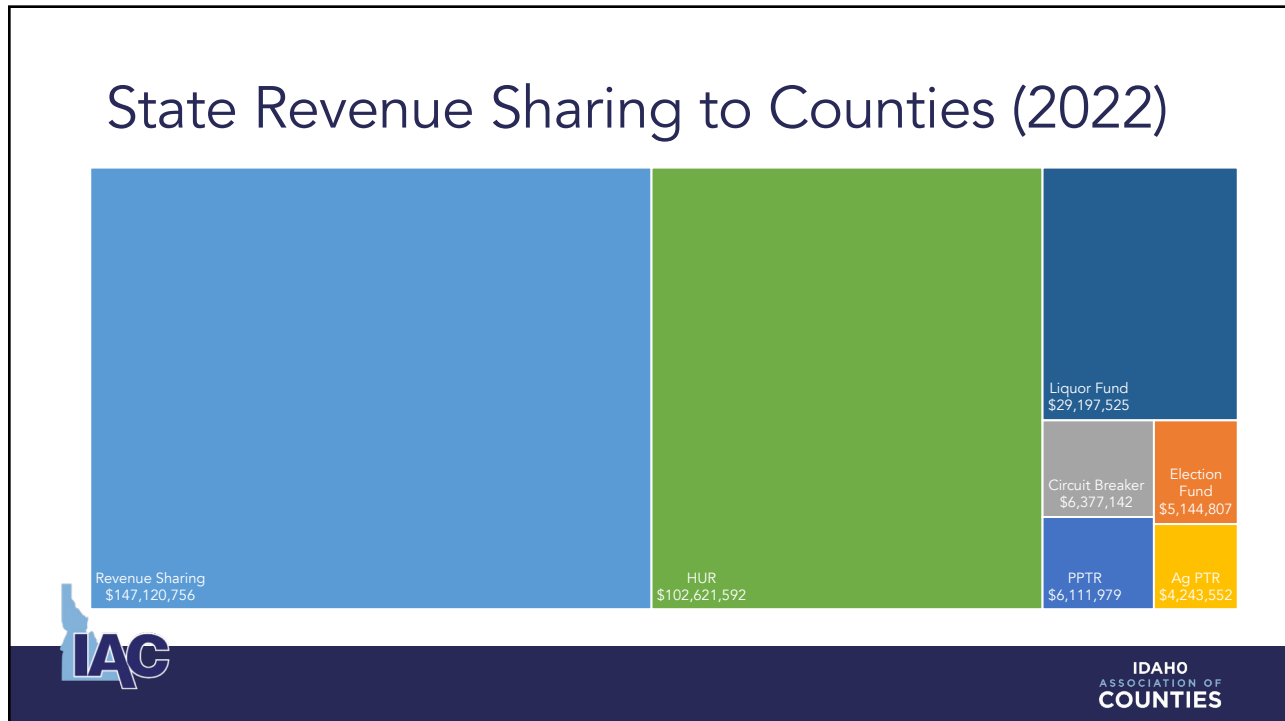- $37,584,031
- $42,301,158
- $25,831,812

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ARPA LATCF

- Local Assistance and Tribal Constituency Fund (LACTF)
    - 2nd tranche payments
    - One time funds
    - Can be used for most general county purposes

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State Revenue Sharing to Counties (2022)

Liquor Fund
$29,197,525

Circuit Breaker
$6,377,142

Election
Fund
$5,144,807

Revenue Sharing
$147,120,756

HUR
$102,621,592

PPTR
$6,111,979

Ag PTR
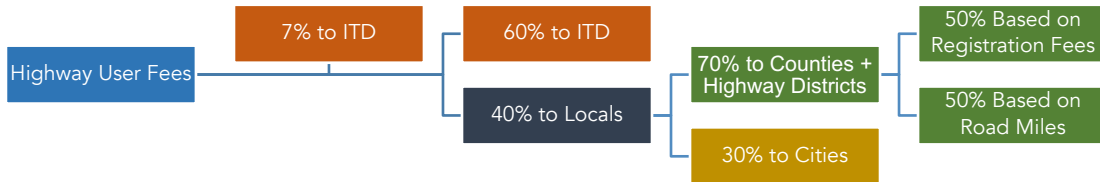$4,243,552

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Local Highway Distribution Revenues

▪ Fuel tax
▪ Registration fees
▪ TECM
▪ State general funds
▪ Building Idaho Bridges
▪ Local strategic initiatives

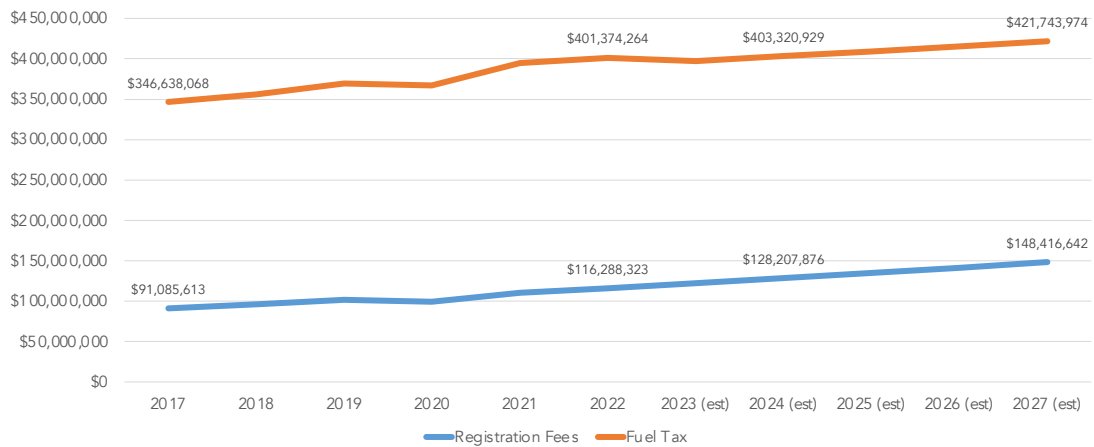**IDAHO**
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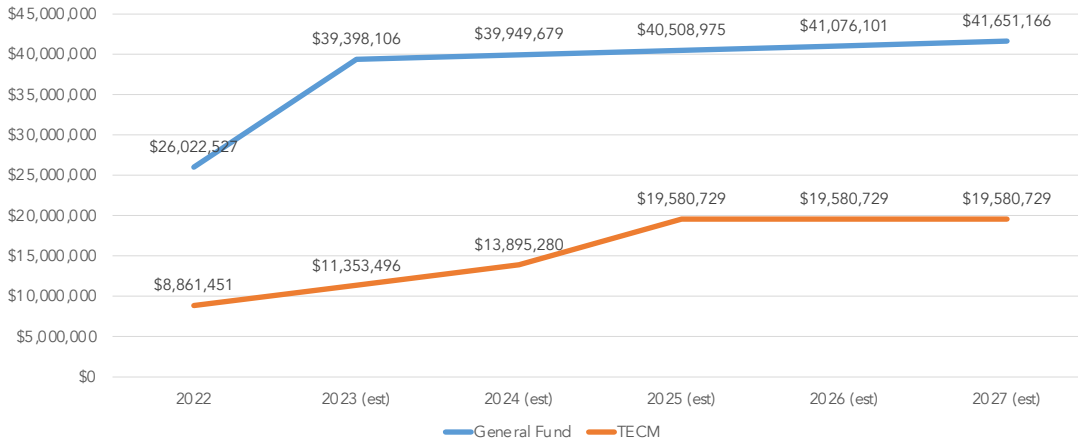
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Highway Distribution Formula

```
Highway User Fees ──── 7% to ITD ──── 60% to ITD ──── 70% to Counties +    ──── 50% Based on
                                        40% to Locals      Highway Districts       Registration Fees
                                                           30% to Cities           50% Based on
                                                                                   Road Miles
```

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Highway User Revenue

Legend: Registration Fees, Fuel Tax

Fuel Tax values: $346,638,068 (2017), $401,374,264, $403,320,929, $421,743,974 (2027 est)

Registration Fees values: $91,085,613 (2017), $116,288,323, $128,207,876, $148,416,642 (2027 est)

Years: 2017, 2018, 2019, 2020, 2021, 2022, 2023 (est), 2024 (est), 2025 (est), 2026 (est), 2027 (est)

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General Fund and TECM Distributions

Chart values — General Fund: $26,022,527 (2022), $39,398,106 (2023 est), $39,949,679 (2024 est), $40,508,975 (2025 est), $41,076,101 (2026 est), $41,651,166 (2027 est)

TECM: $8,861,451 (2022), $11,353,496 (2023 est), $13,895,280 (2024 est), $19,580,729 (2025 est), $19,580,729 (2026 est), $19,580,729 (2027 est)

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County Transportation Funding (all sources), 2018-2023 (est.)

|	2018	2019	2020	2021	2022	2023 (est)
Other Local	$8,566,604	$9,516,546	$5,004,919	$5,621,621	$12,636,173	$8,269,173
Property Tax	$21,534,736	$21,378,651	$21,485,607	$22,120,580	$20,995,530	$20,871,910
Other Federal	$6,265,811	$7,684,458	$8,259,788	$3,899,187	$6,731,153	$6,568,079
SRS	$10,320,793	$10,149,961	$9,096,066	$8,442,604	$10,012,780	$10,000,000
Other State	$7,169,894	$7,411,537	$8,840,356	$6,092,947	$16,497,795	$9,202,506
TECM	$0	$0	$0	$0	$8,861,451	$11,353,496
State General Fund	$0	$0	$0	$15,558,550	$26,022,527	$39,398,106
HUR	$60,417,613	$63,212,771	$62,530,455	$67,680,326	$67,737,613	$67,794,949

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Sales Tax

- Revenue Sharing: 11.5% distribution to counties, cities, and SPTDs
- Election Fund: $5.1 million to counties (indexed annually)
- Property Tax Replacement: $31.5 million to locals
- PTR (circuit breaker): $23.9 million to locals
- PTR (HPTR): TBD to non school taxing districts
- TECM: $27.1 million to counties, cities, and highway districts

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Sales Tax Distribution Priority

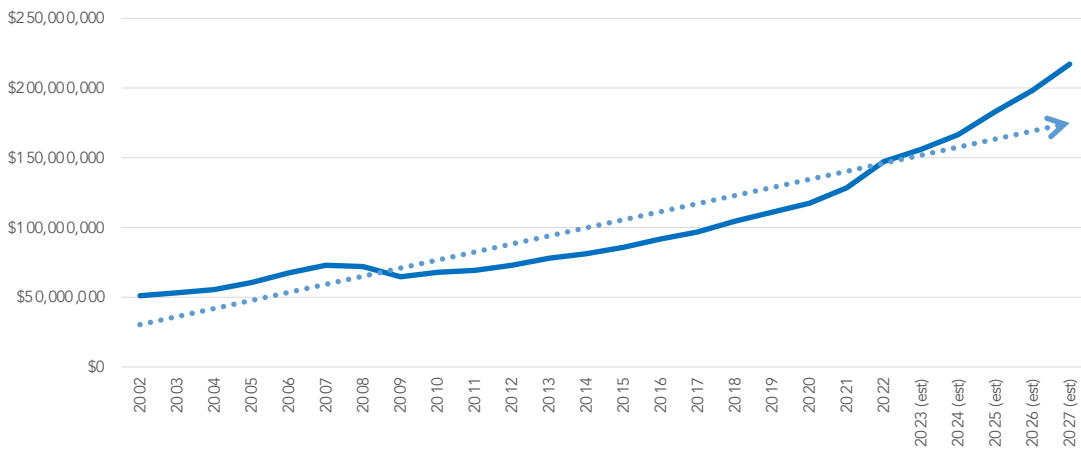IDAHO ASSOCIATION OF COUNTIES

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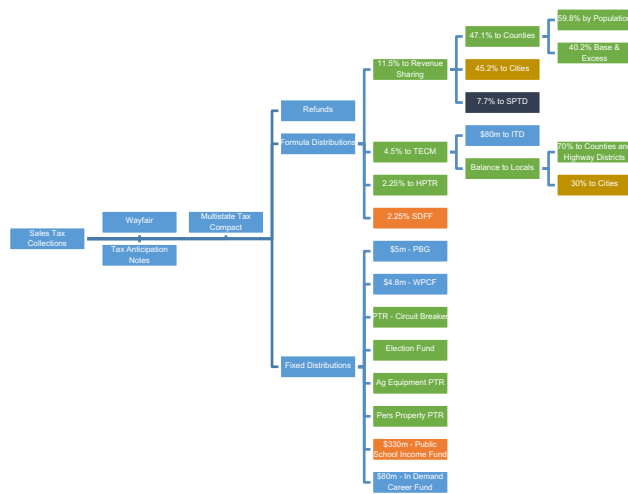
Revenue Sharing Formula
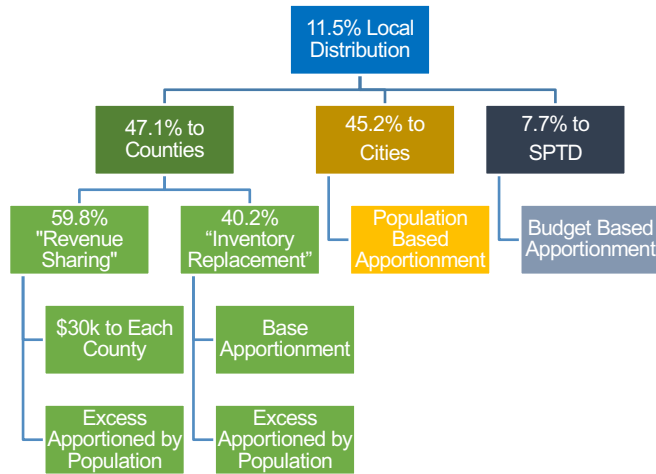
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Sales Tax Revenue Sharing, 2001-2027 (est.)

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IAC Projected Revenue Sharing Growth

- SFY 23: 8.0% (YTD: 7.89%)
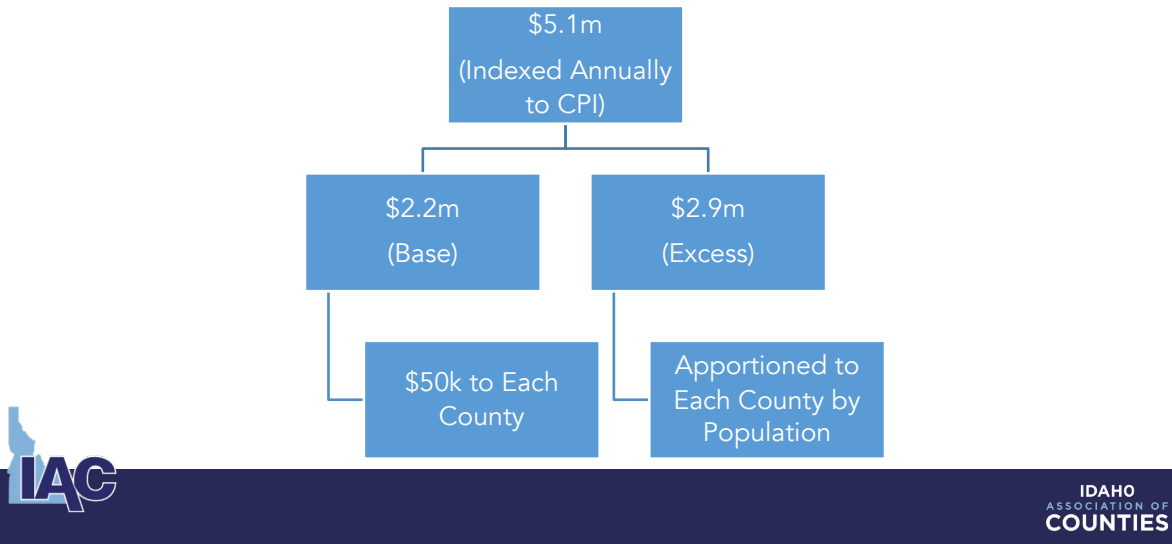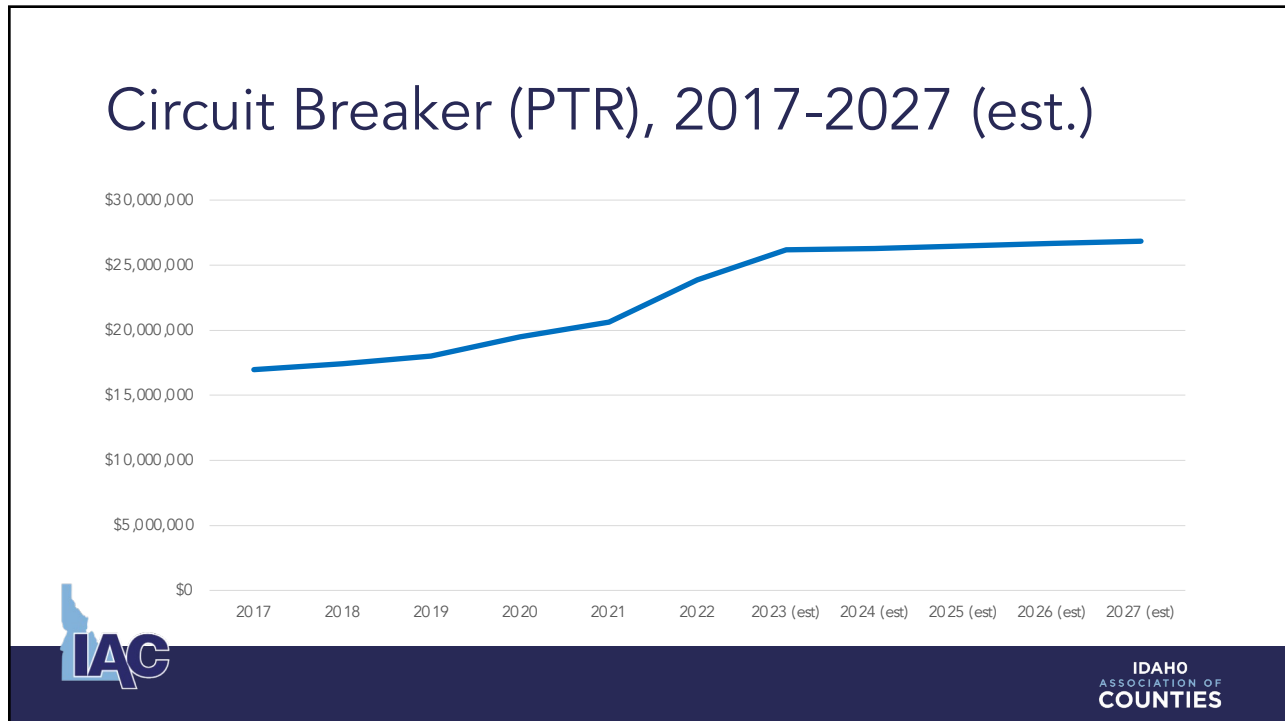- SFY24: 6.8%
- SFY25: 7.7%

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Election Fund

Chart values, left to right:
- 2017: $4,525,701
- 2018: $4,606,719
- 2019: $4,739,323
- 2020: $4,817,464
- 2021: $4,872,755
- 2022: $5,144,807
- 2023 (est): $5,472,143
- 2024 (est): $5,549,371
- 2025 (est): $5,709,819
- 2026 (est): $5,877,547
- 2027 (est): $6,056,854

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Election Fund Formula

```
                    $5.1m
              (Indexed Annually
                   to CPI)
                 /          \
           $2.2m            $2.9m
          (Base)           (Excess)
             |                 |
      $50k to Each      Apportioned to
        County          Each County by
                          Population
```

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Property Tax Replacement

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Circuit Breaker (PTR), 2017-2027 (est.)

Chart showing Circuit Breaker (PTR) values from 2017 to 2027 (est.), with y-axis from $0 to $30,000,000 and x-axis years: 2017, 2018, 2019, 2020, 2021, 2022, 2023 (est), 2024 (est), 2025 (est), 2026 (est), 2027 (est).
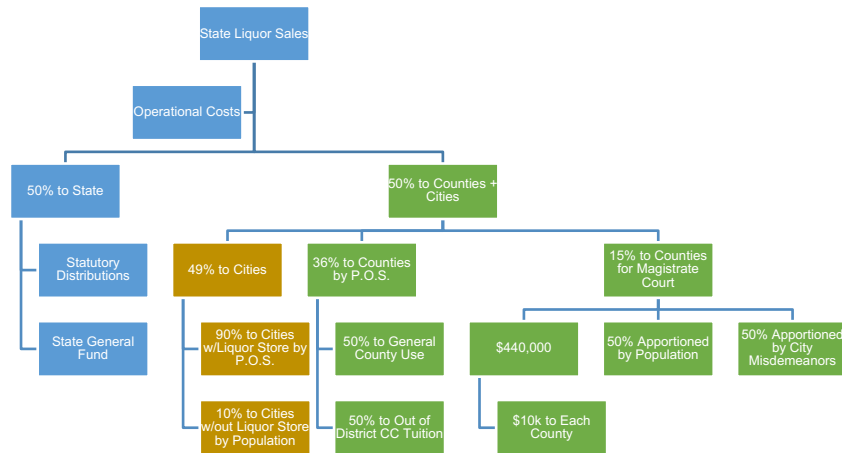
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Public Defense Distribution

- Counties will receive $36 million in public defense assistance in FY2024
- County share based on 2021 expenditures
- Counties will also receive $12 million in financial assistance and workload compliance grants from the PDC

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4/24/23

Liquor Fund Distribution Formula
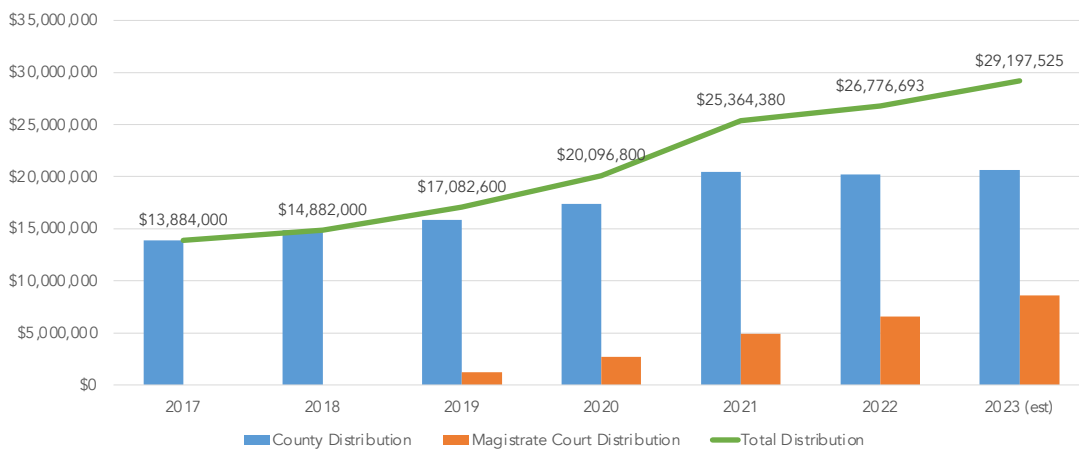

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Liquor Fund Distributions to Counties (2017-2023)

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Liquor Fund Trends

- Consumers are buying less high end beverages
- Profit distributions have flattened
- Magistrate court distribution has fully phased in
- Expect only modest liquor fund increases
- Budget conservatively

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Other State Revenue Distributions

- Cigarette & Tobacco Taxes
- State Lottery
- Fish & Game FILT
- Grants

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Sources

United States Forest Service: https://www.fs.usda.gov/working-with-us/secure-rural-schools

Department of the Interior:: https://www.doi.gov/pilt

Idaho Transportation Department:: https://itd.idaho.gov/funding/?target=advisory-boards

State Controller: https://localtransparency.idaho.gov/

Idaho State Tax Commission: https://tax.idaho.gov/governance/reports-and-statistics/

Division of Financial Management: https://dfm.idaho.gov/publication/economicpublications/

Legislative Services Office: https://legislature.idaho.gov/fiscal-dashboards/

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