

Intergovernmental Revenues

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SRS

Secure Rural School and Community Self Determination Act
(reauthorized 2006, 2008, 2012, 2017, 2021)

Funding authorization expired in 2023 (paid spring of 2024)

Allowable Uses

Title 1:

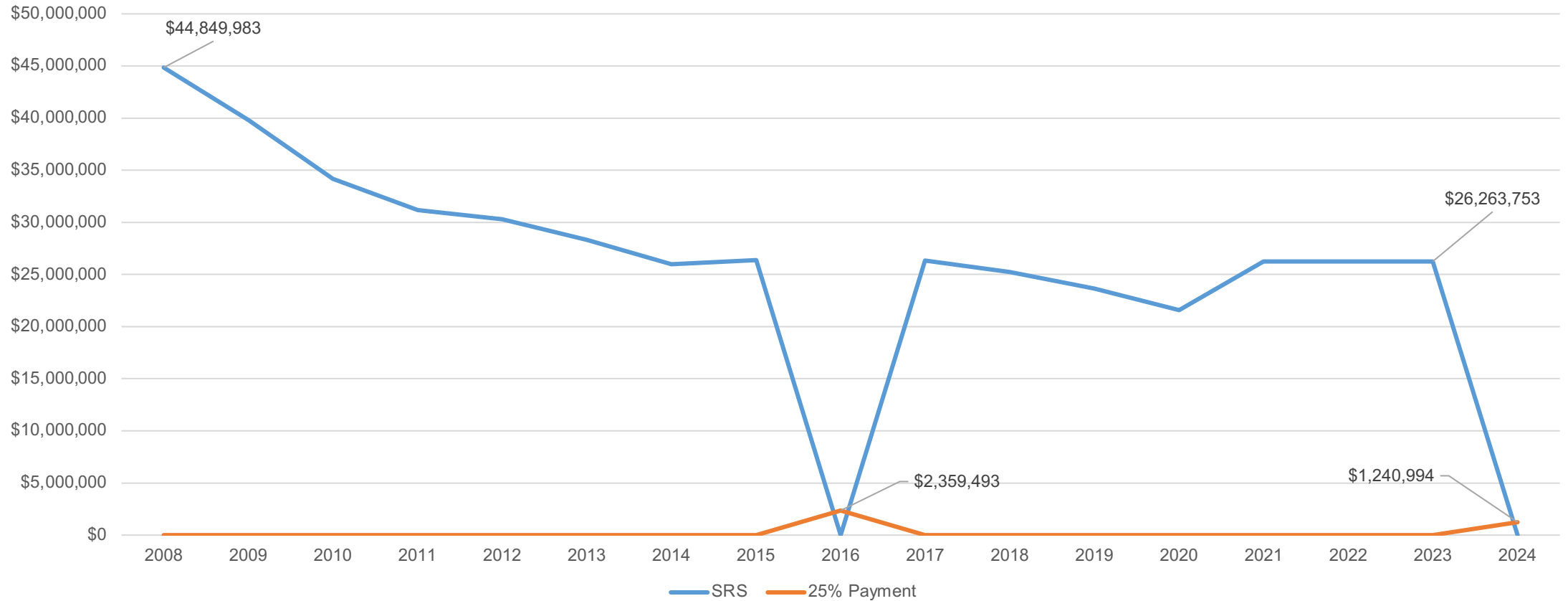
30% to school districts for maintenance and operation

70% to counties and highway districts for road maintenance

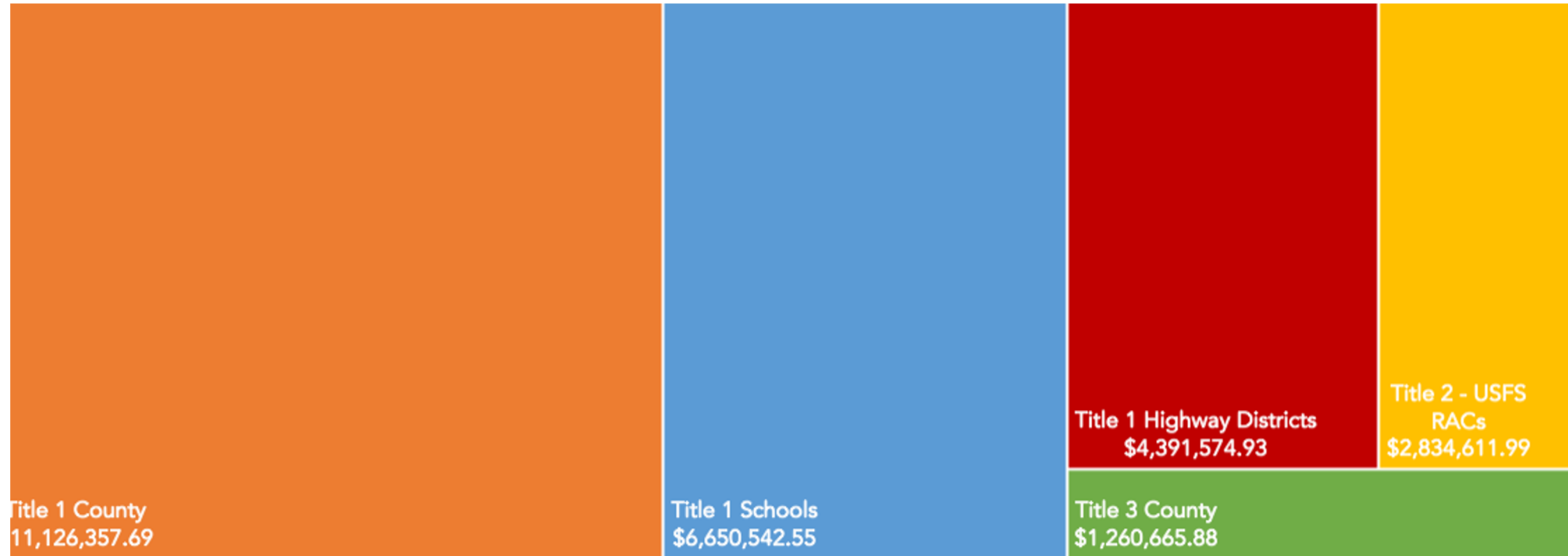
Title 2: Forest service projects selects by regional RACs

Title 3: public safety services on federal land (including fire mitigation)

SRS Payments, 2008-2024



2023 SRS Allocation (Spring 2024)



PILT

Payment in Lieu of Taxes (established 1976)

Provide compensation to counties for eligible tax exempt federal lands

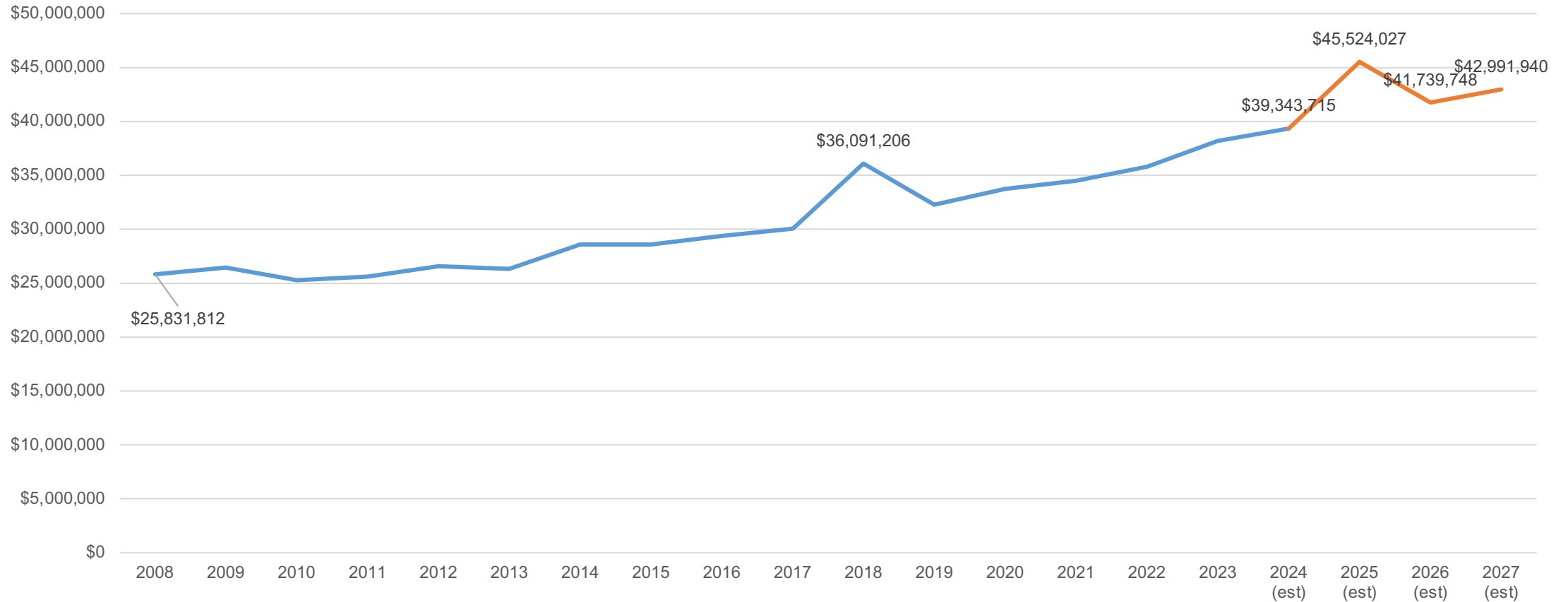
Can be used for any county purpose

For more information on PILT: <https://www.doi.gov/pilt>

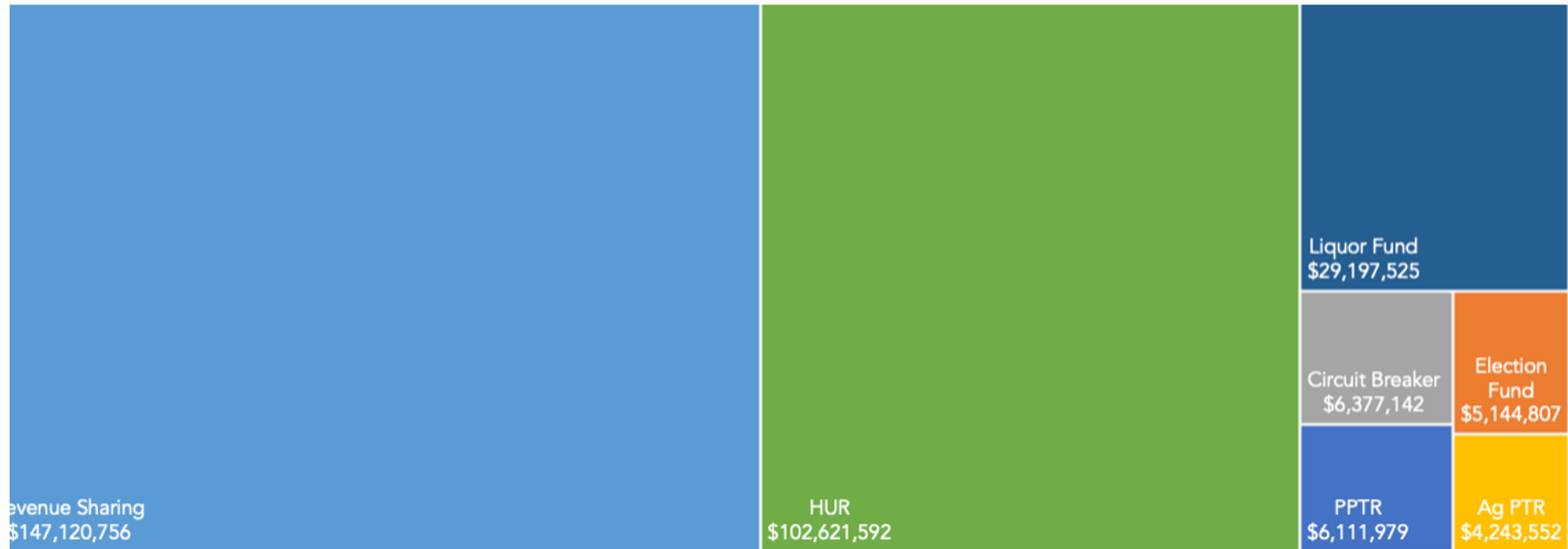
PILT Formula

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

PILT Payments, 2008-2027 (est.)



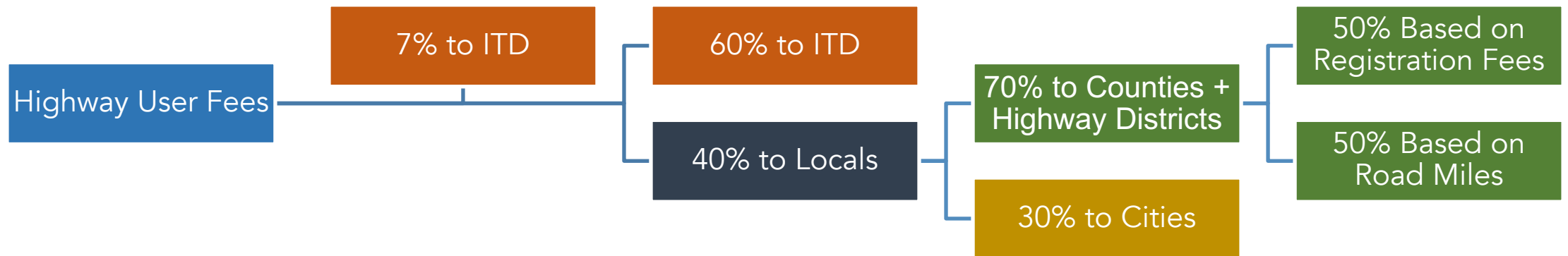
State Revenue Sharing to Counties (2022)



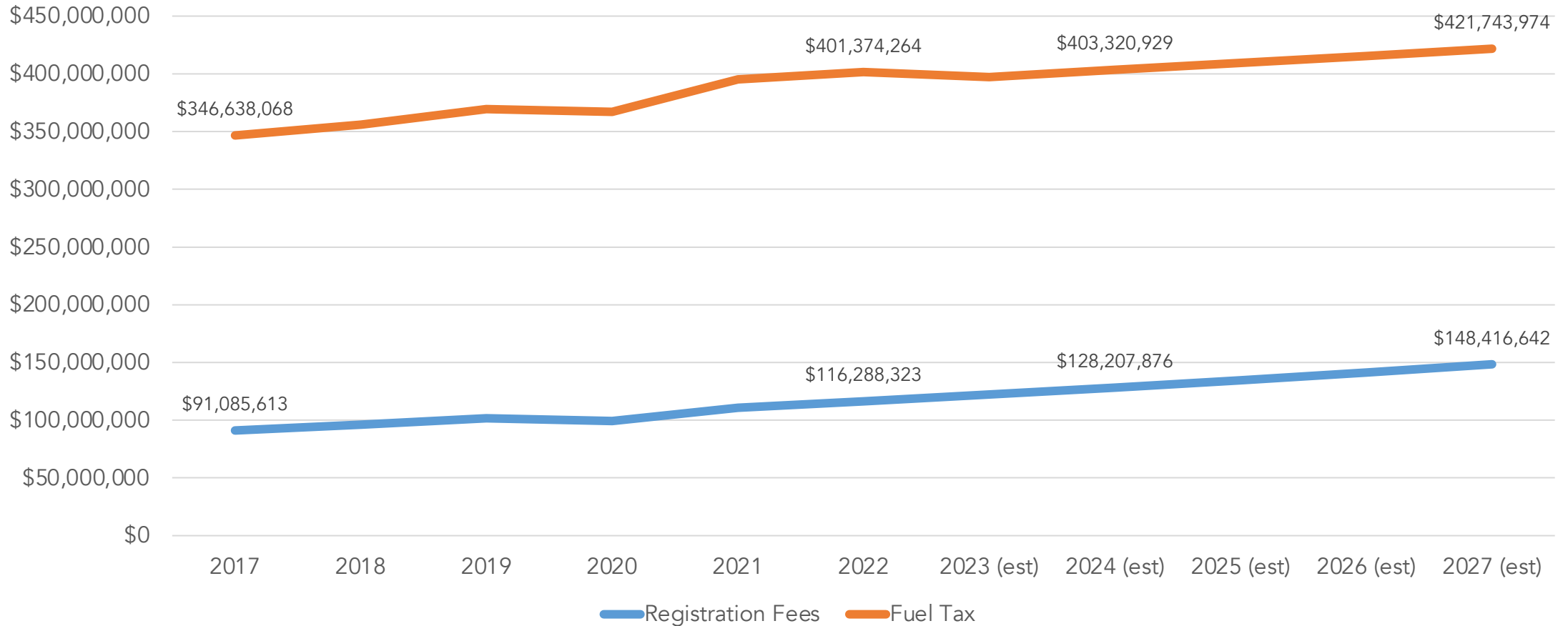
Local Highway Distribution Revenues

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

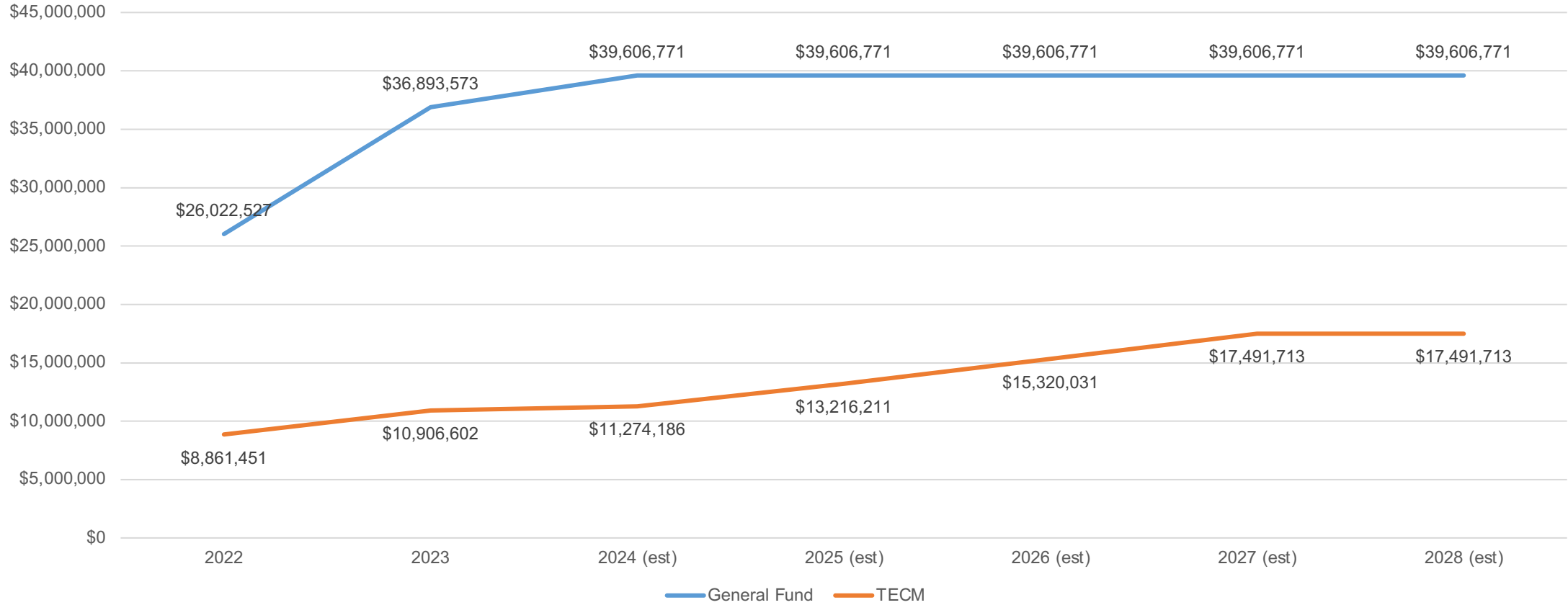
Highway Distribution Formula



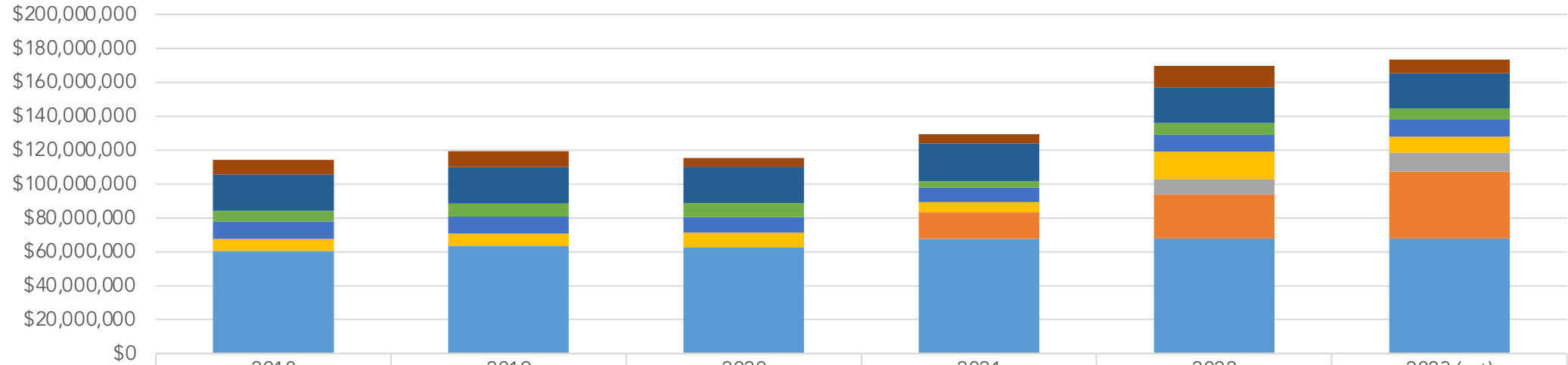
Highway User Revenue



General Fund and TECM Distributions



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

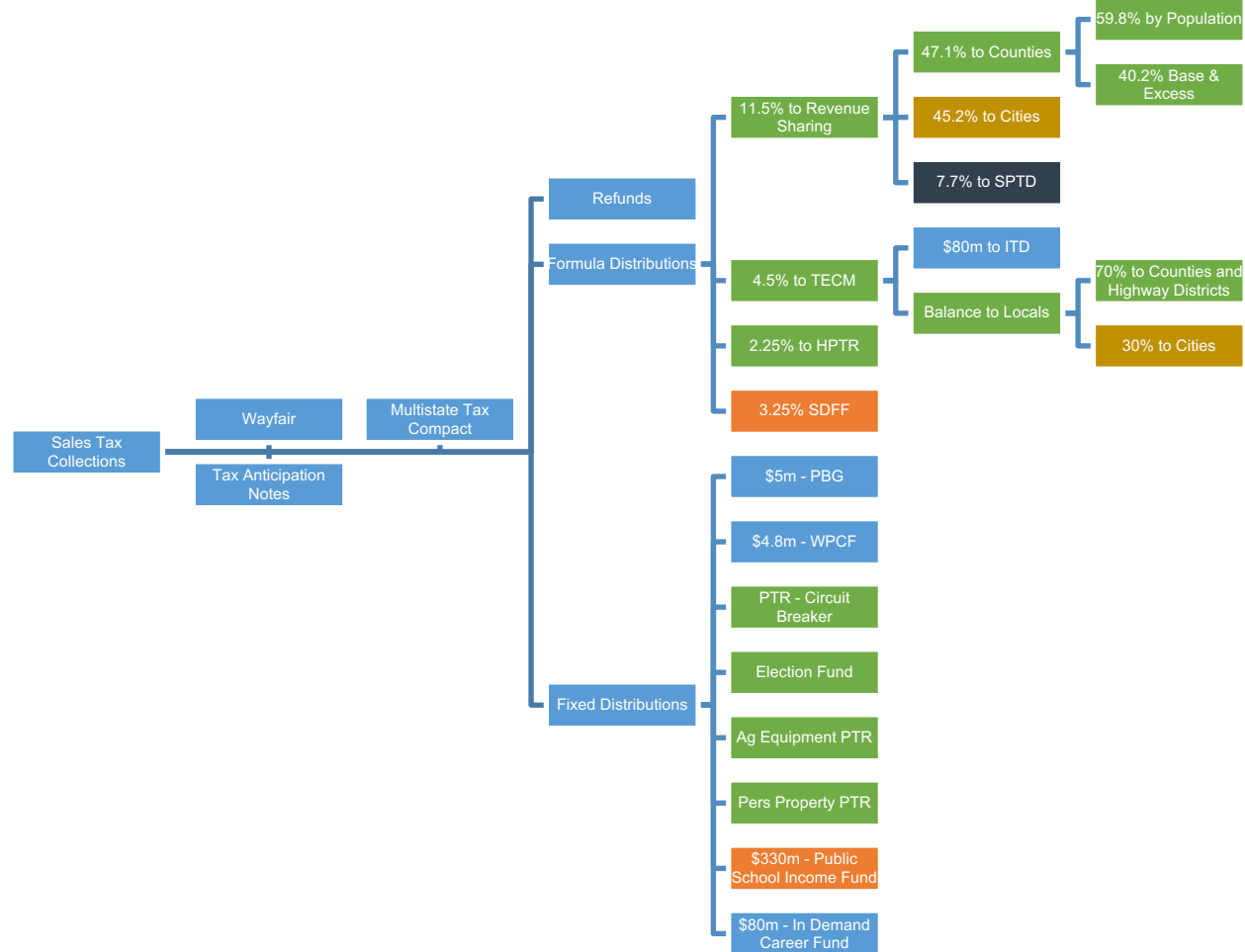


	2018	2019	2020	2021	2022	2023 (est)
Other Local	\$8,566,604	\$9,516,546	\$5,004,919	\$5,621,621	\$12,636,173	\$8,269,173
Property Tax	\$21,534,736	\$21,378,651	\$21,485,607	\$22,120,580	\$20,995,530	\$20,871,910
Other Federal	\$6,265,811	\$7,684,458	\$8,259,788	\$3,899,187	\$6,731,153	\$6,568,079
SRS	\$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

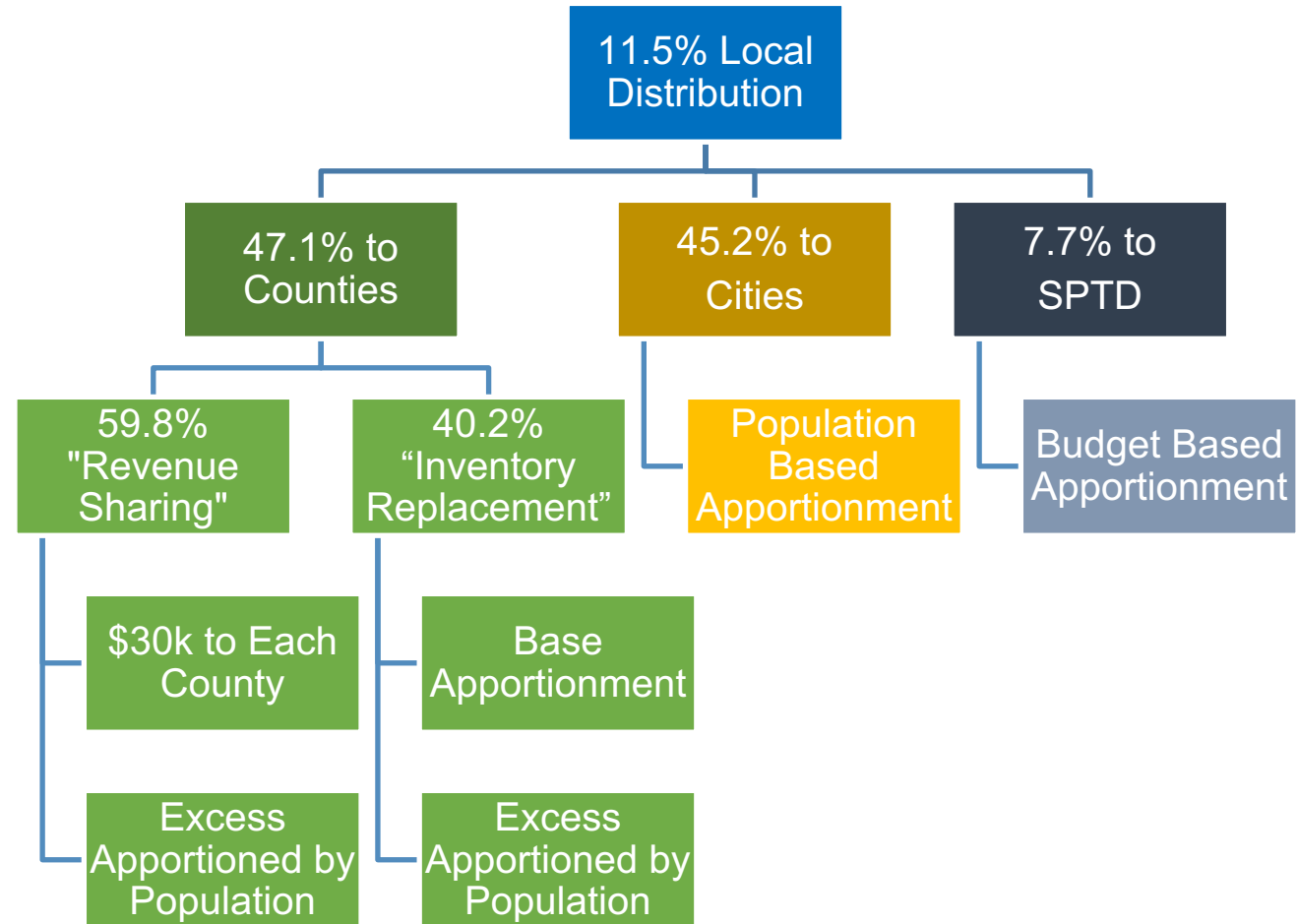
Sales Tax

- 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

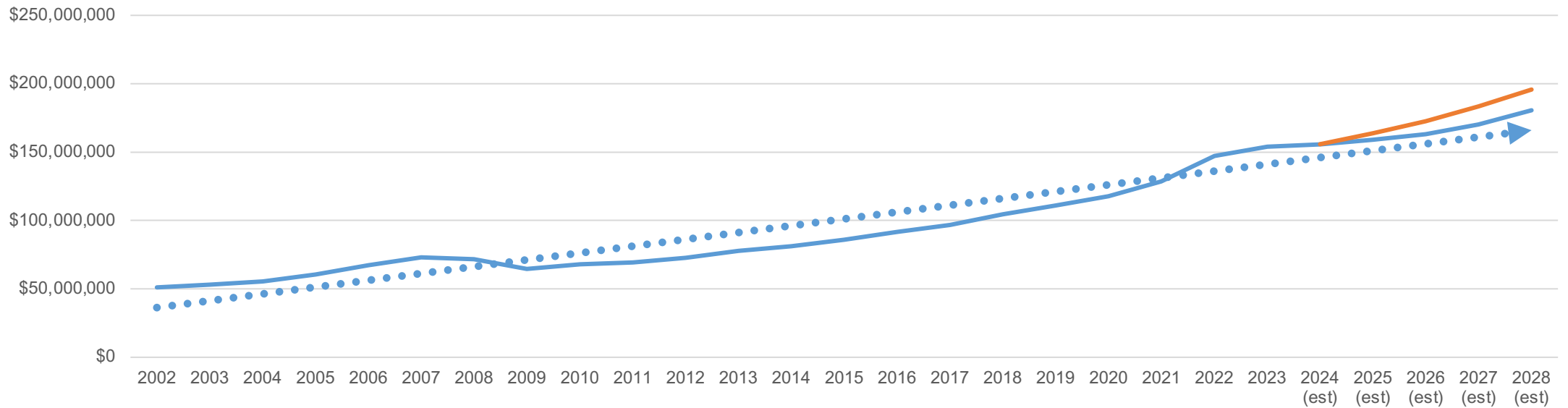
Sales Tax Distribution Priority



Revenue Sharing Formula



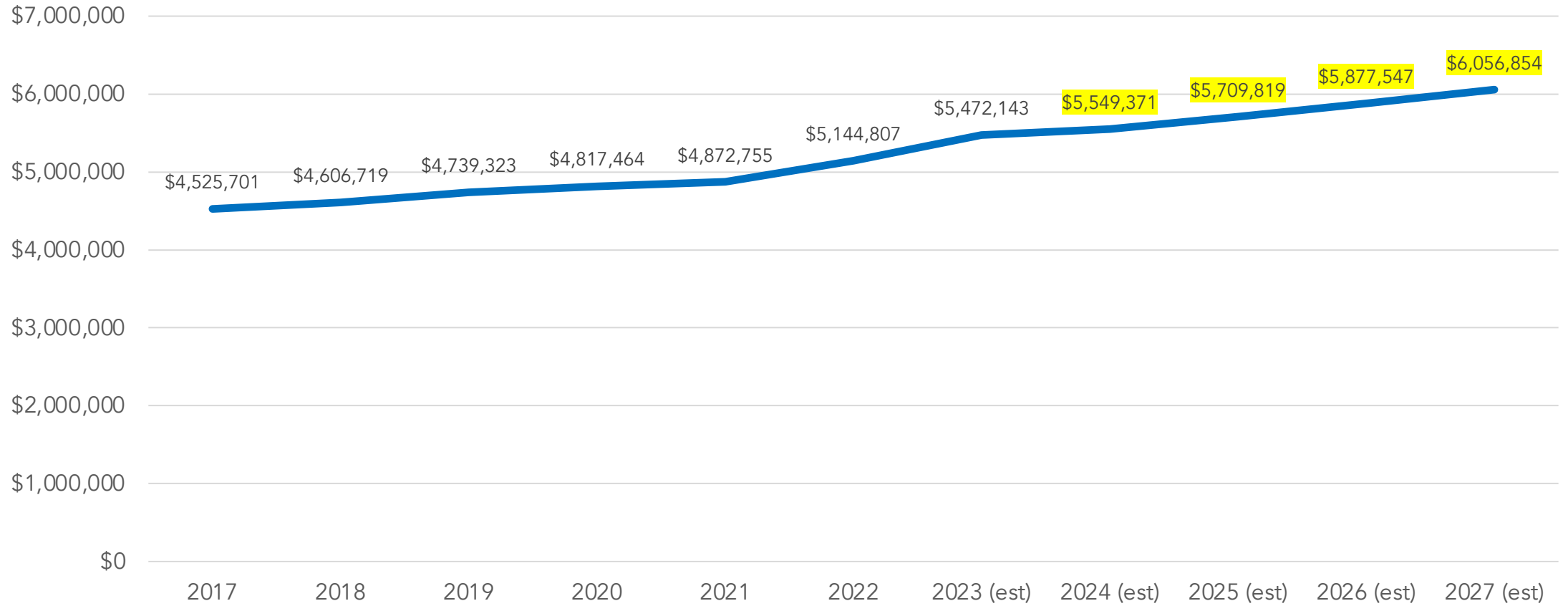
Sales Tax Revenue Sharing, 2001-2028 (est.)



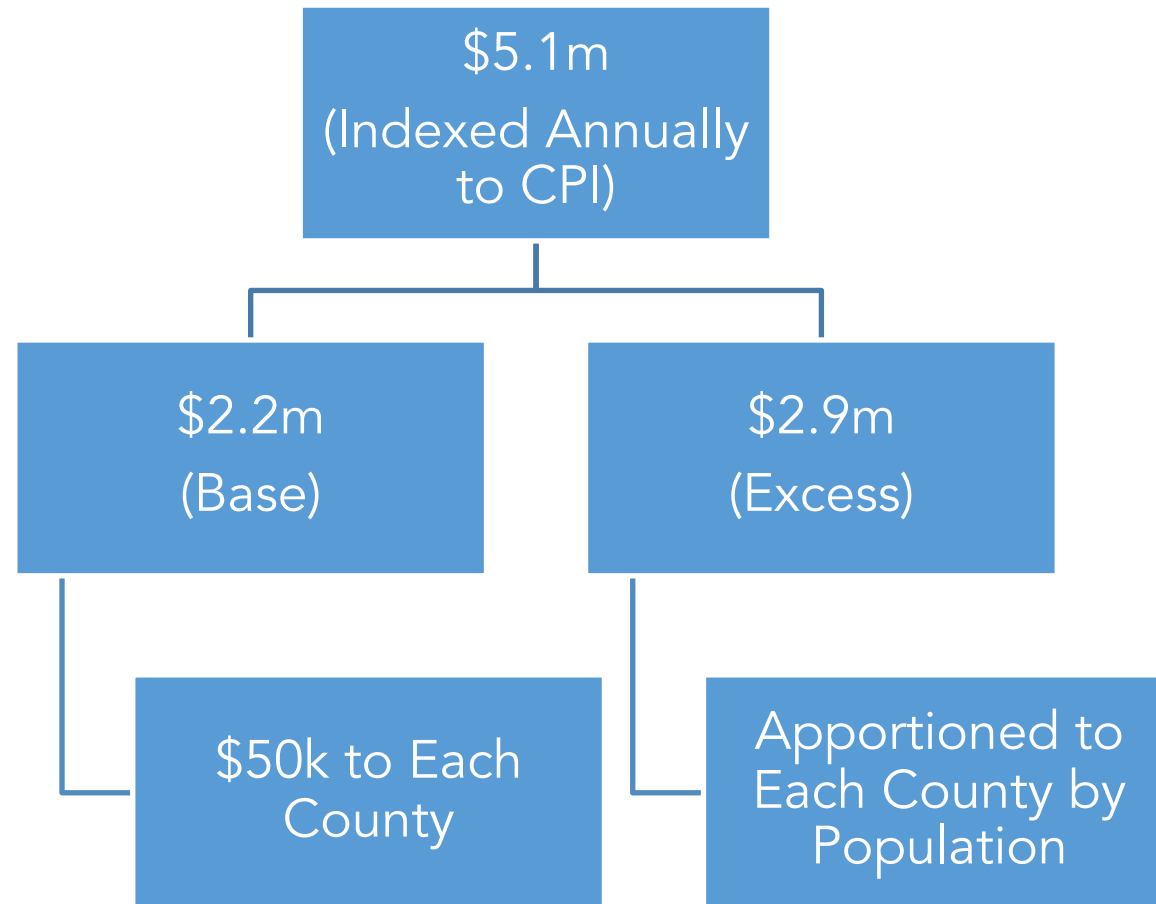
IAC Projected Revenue Sharing Growth

- SFY23: 4.6%
- SFY24: 1.2% (YTD: -0.2%)
- SFY25: 5.2% (DFM), 2.1% (IAC)
- SFY26: 5.35% (DFM), 2.5% (IAC)
- SFY27: 6.25% (DFM), 4.5% (IAC)
- SFY28: 6.7% (DFM), 6.0% (IAC)

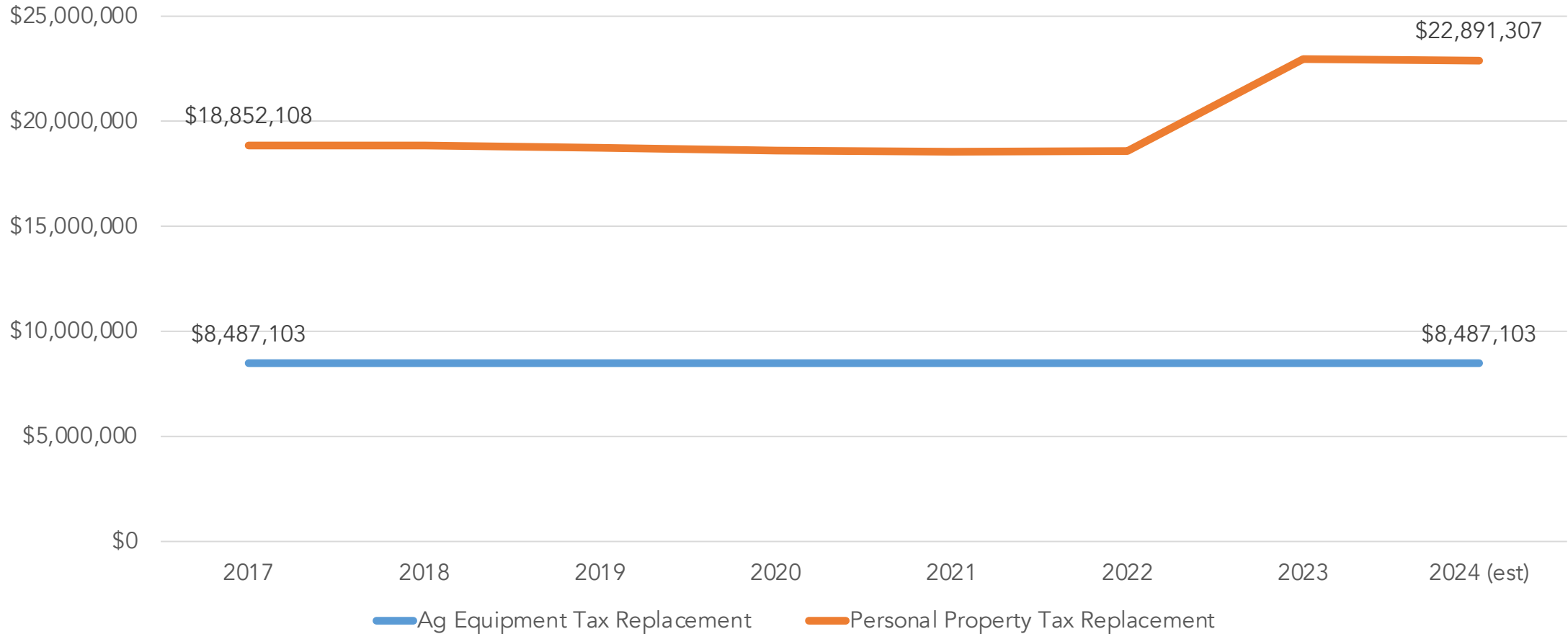
Election Fund



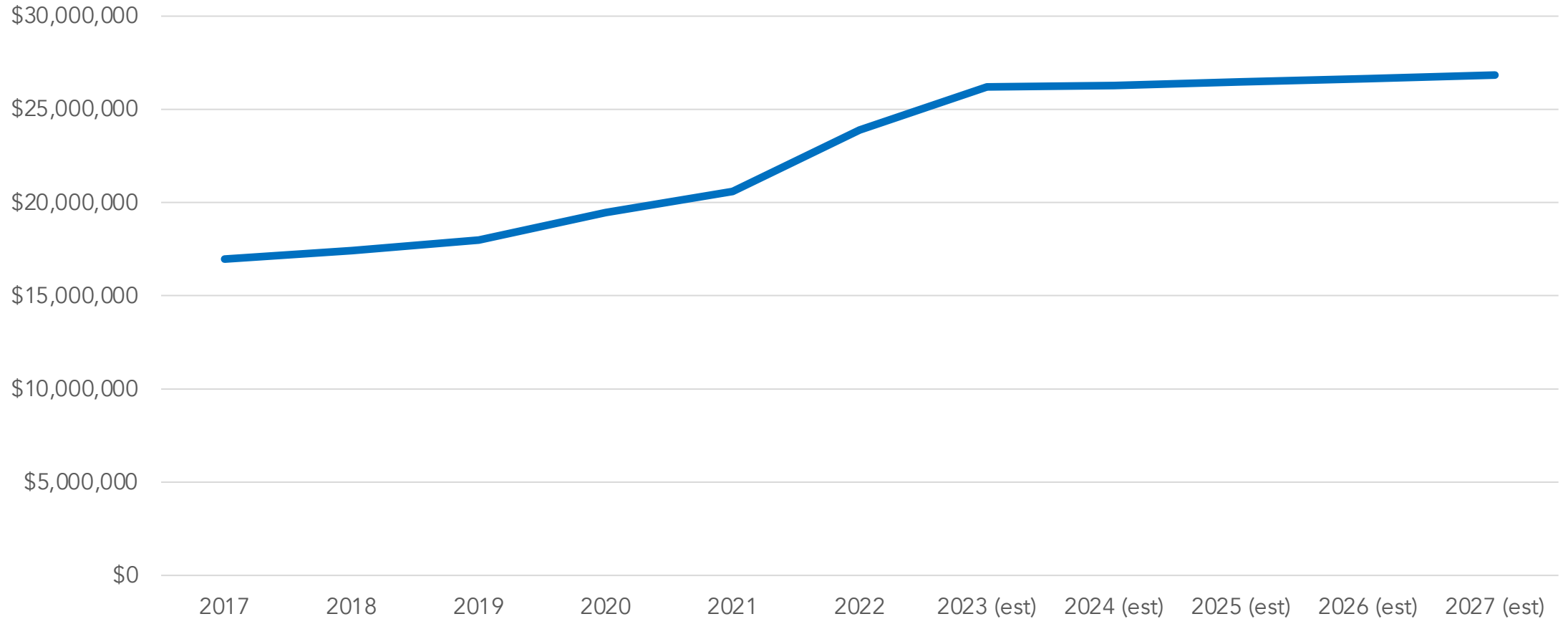
Election Fund Formula



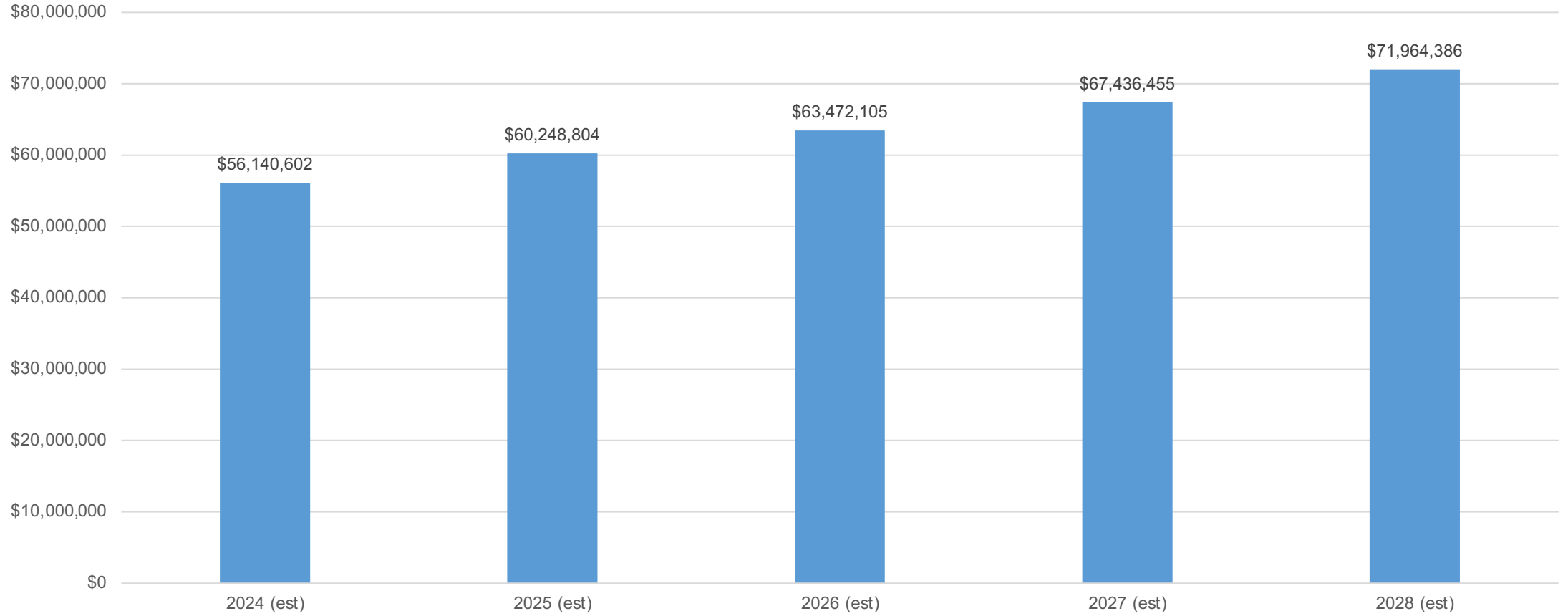
Property Tax Replacement



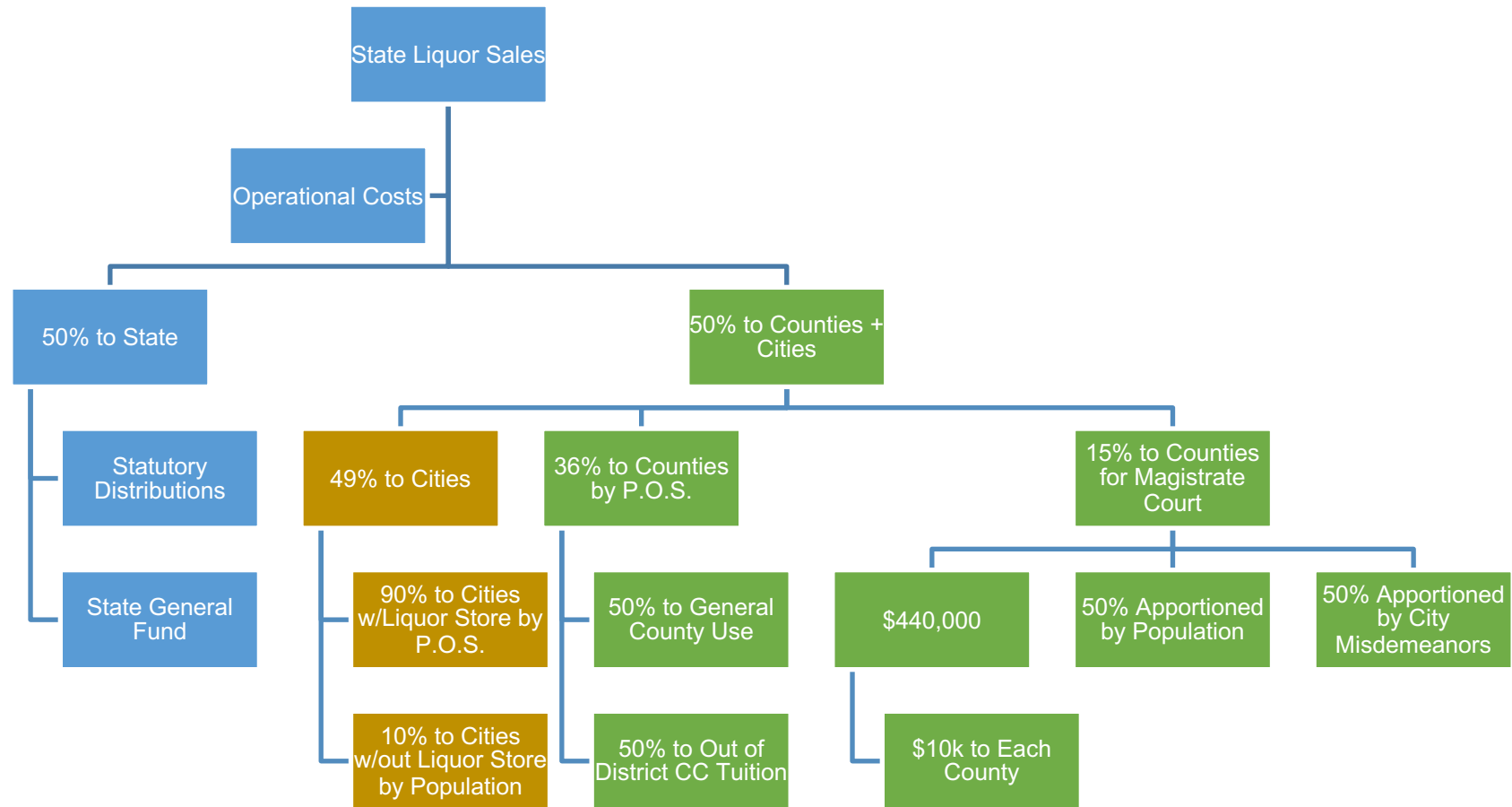
Circuit Breaker (PTR), 2017-2027 (est.)



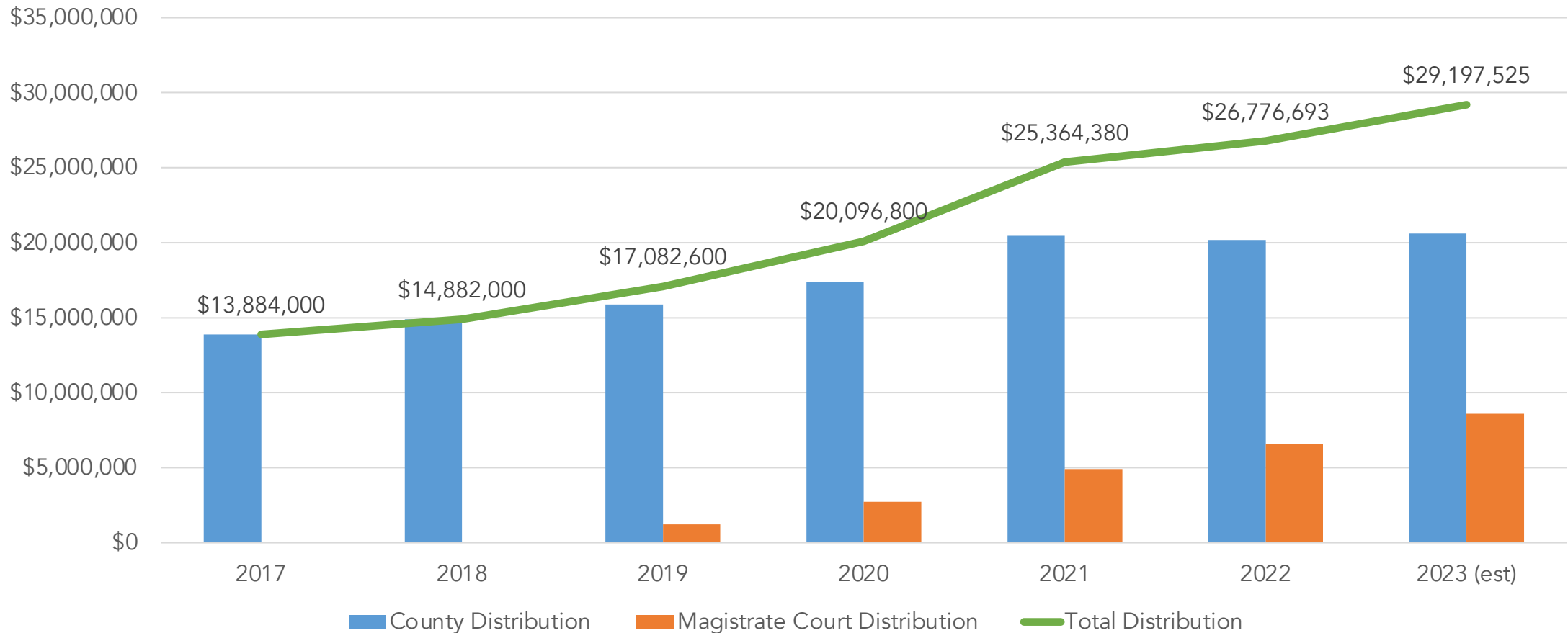
HTR



Liquor Fund Distribution Formula



Liquor Fund Distributions to Counties (2017-2023)



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

Other State Revenue Distributions

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

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/>

