

**Federal Lands Payments to Idaho Counties
Description and Calculation**

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A.E. Research Series No. 93-2

March 25, 1993
revised May 20, 1993

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I. Federal Land Payments To Idaho Counties

With nearly 63% of Idaho's lands in federal ownership, most counties are directly affected by the presence of federal lands within their boundaries. Since federal lands are immune to taxation and since federal land use may create increased costs to local governments, counties are financially compensated for this federal land ownership in two major ways.

First, the federal government shares revenues from economic activity on the public lands with the local road and bridge and school districts. As economic activity increases, more funds are generated and a proportionately greater amount is returned to the counties. A variety of payment schedules have evolved over the years depending on the resources involved. These funds are usually earmarked for specific purposes.

Second, federal payments in lieu of taxes (PILTs) result from a three part criteria of economic activity, federal acres, and population that provides minimum unrestricted payments to county governments. PILTs were established in 1976, after a review of the compensation programs by the Public Land Law Review Commission (1970) recommended a uniform pricing for goods and services from federal lands. PILT payments supplement revenue sharing funds as a way to help finance local government services.

With the continuing emphasis on multiple use of federal lands and with the fiscal austerity concerns of both county governments and the federal government, a knowledge of these federal compensation programs may help local decision makers when confronted with proposed changes.

II. Revenue Receipt Sharing Programs

A. USFS National Forest Revenues

1. Federal Allocation

On land managed by the Forest Service, counties receive 25% of the yearly gross revenues from a number of sources. This 25% is returned to the counties within which the national forests are located (16 U.S.C. 500).

Divided into several different classes, these revenue sources cover many uses of the national forest lands (USFS Annual Collection Statement). Uses contributing to total revenues are: timber receipts - stumpage; recreation in undesignated areas (wilderness areas); land uses - special use permits to collect materials; receipts from the Department of Energy for power leases on USFS land; collections from the Department of the Interior for mineral leases on USFS lands; admission and user fees from designated recreation areas; and grazing fees collected from grazing on forest lands. Also included are salvage sale receipts, which result from harvesting trees that are insect-infested, dead or damaged, and "K-V" collections and purchaser road credit charges.

The last two sources of revenue originate from the bid price of timber. "K-V" collections were established by the Knutson-Vandenberg Act of 1930. This Act gave authorization to the Secretary of Agriculture to establish nurseries and to require purchasers of national forest timber to make a deposit into a fund which would be used to reforest the harvested area. Purchaser road credit charges result when permit purchasers have road costs that

exceed the appraised value of the timber. When this occurs, purchasers can apply road costs as a credit to subsequent sales in other areas. Since 1976, the addition of these revenue sources has worked to the advantage of the counties because their share of the receipts are based on gross rather than net receipts (Fairfax and Yale, p. 126).

The payments are distributed according to the proportion of each national forest acreage in each county, rather than to specific counties where receipts were generated (16 U.S.C. 500). USFS payments to specific counties are not directly proportional to USFS receipts generated from activities in those counties. Even if there is no economic activity on national forest land within the county, the economic activity in a national forest encompassing the county will result in revenue shares to the county.

2. County

The State Treasurer passes the funds to county auditors to be distributed according to a percentage formula set by the state (Idaho Code 57-1301). Highway districts receive 70% of the funds which are further split between county highway districts and independent highway districts in proportion to the mileage of each within the county. The funds are to be expended for the construction and repair of roads and bridges (Idaho Code 57-1303).

The remaining 30% goes to various school districts in the counties in proportion to the number of pupils in average daily attendance in the districts during the previous year. Monies are to be used to purchase school sites and for construction and

remodeling of buildings, provided such monies are not needed for current expenses (Idaho Code, Section 57-1304).

3. An Example Calculation: Lemhi County Idaho, FY 1991

There are two pieces of information needed to calculate the revenue payments to counties for the current year: a) the percentage of acreage of each national forest located in each county, b) the total revenues generated in each national forest.

The Annual Collection Statements and the 25% payment to states from national forest receipts provide information needed.

Lemhi County's necessary information in FY 1991:

1. The percentage of national forests in Lemhi County:

a) Targhee NF: 4.66%,

b) Challis NF: 14.70%,

c) Salmon NF: 92.23%.

2. The county portion (25%) of gross receipts from each forest:

a) Targhee NF: \$659,570,

b) Challis NF: \$105,866,

c) Salmon NF: \$359,388.

3. Lemhi total revenue share from federal forest resources are:

a) Targhee NF: = (04.65% * \$659,570) +

b) Challis NF: (14.70% * \$105,866) +

c) Salmon NF: (92.23% * \$359,388)

= \$377,696.

4. Highway revenue share = 70% * \$377,696 = \$264,387.

5. School revenue share = 30% * \$377,696 = \$113,309.

B. BLM Mineral Leasing

1. Federal Allocation

Half of gross revenues from sales, royalties, bonuses or rentals of oil, gas, geothermal or mineral lands of federal government goes to the states from which they originated, of which 10% is passed back to specific counties (30 U.S.C. 191).

2. County

The 10% is divided among the several counties from which the resources were extracted on a percentage basis of money generated. These funds are to be used for the construction and maintenance of public roads or for the support of public schools (Idaho Code 57-1306).

3. Calculation

The main pieces of information needed to calculate this payment are the total amount of revenues returned to the state and the money generated in each county.

Information on totals returned to the counties are obtained from two different sources: BLM State Office, Boise, ID, maintains records on oil and gas pipeline leasing only; the Minerals Management Service, Denver, CO, maintains records on all other BLM mineral leases. Payments are made monthly to counties through the State Treasurer's office. A listing of yearly amount by county is provided in the annual Audit Report, Statement of Federal Land Payments from the Office of the Legislative Auditor, Boise, ID. Besides BLM mineral leasing payments to counties, the Audit Report also lists USFS payments to county highway districts. Payments to non-county independent highway districts and school districts are omitted.

C. BLM Taylor Grazing Fees

1. Federal Allocation

Revenues from BLM grazing receipts under the Taylor Grazing Act fall into two categories. The first is called Section 3 grazing lands which comprise 95% of revenues generated. From these lands 12.5% of earned grazing fees collected from the public domain are returned to grazing districts. Section 15 grazing lands receipts (lease of isolated or disconnected tracts for grazing) return 50% of the gross receipts generated (43 U.S.C. 315).

2. County

After deducting 5% from the total, the State Treasurer transmits funds to the counties.¹ These grazing funds are transferred directly to the grazing districts, if present, to be used for range improvement (Idaho Code 57-1203). If counties have grazing lands not in a grazing district, funds go into a special fund known as the "Range Improvement Fund" and are expended by the board of county commissioners. Either distribution requires that funds be used for range improvement, predatory animal control, rodent and weed control, or similar purposes in cooperation with the federal government or local livestock owners organizations (Idaho Code 57-1201).

3. Calculation

Information needed for this calculation is varied and includes the following: a) the grazing fee for the current year, b) the number of animal unit months (AUM's) of forage authorized for use

1 Personal correspondance with the Idaho State Treasurer's Office.

in each grazing district. The grazing year begins March 1 and ends the following February 28/29. However, grazing statistics as listed in BLM Public Land Statistics, do not coincide with the grazing year since BLM reports statistics on a fiscal year basis. For example, statistics listed for 1991 includes use prior to 10/1/89 but billed in FY 1990, use during FY 1990 (beginning and ending grazing dates within fiscal year), and use that was begun and paid for in FY 1990 but ends during FY 1991.

An annual distribution listing of grazing receipts to grazing districts, by county, can be obtained from the Office of State Treasurer, Boise, ID.

D. Other Revenue Receipt Sharing Programs

Other revenue sharing contributions of smaller funds go directly to counties. Examples of these are USFS Bankhead-Jones program and the Fish and Wildlife Service Refuge revenue sharing program.

1. USFS Bankhead-Jones Program

Twenty-five percent of net revenues from the use of land, under this conservation program, goes to support county schools or roads or both (7 U.S.C. 1012). Idaho does not receive payments under BLM Bankhead-Jones Program.

2. Fish and Wildlife Service Refuge Revenue Sharing

Revenues from the sale of animals, hay, grass, sand, minerals or other products from National wildlife refuge lands are shared with counties. Twenty-five percent of net receipts generated are returned proportional to acreage of the reserve area in a county.

These can be used for any governmental purpose (16 U.S.C. 715s (c)(2)).

III. Payments in Lieu of Taxes

Payments in lieu of taxes (PILTs) are receipts to county governments, which are determined by formula based on entitlement acreages, revenue sharing receipts, and population (PL 94-565, 31 U.S.C. 6901). PILTs are not based on tax equivalent payments - the amount of taxes the lands would have generated under private ownership.

A. Information Needed to Calculate PILTs

There are four pieces of information needed to calculate the amount of PILTs counties will receive. This information is 1) entitlement acres, 2) prior year payments of certain non-PILT federal land payments to the counties, 3) the county population, and 4) the federal per capita payment schedule by size of county population. With this information, the PILT payments can be calculated in any given year.

1. Entitlement acres by county include:

- a. BLM : Bureau of Land Management,
- b. FS : Forest Service,
- c. BR : Bureau of Reclamation,
- d. NPS : National Parks Service,
- e. ARMY : U.S. Army,
- f. C of E: Corps of Engineers,
- g. F & W : Fish and Wildlife Service.

2. The prior year revenue sharing payments to counties including:

- a. USFS: national forests revenues,
- b. BLM : Mineral Leasing,
- c. Other: small amount of funds from the Bankhead Jones Act and the National Wildlife Refuge Act.

Payments include county highway funds and BLM funds to counties under mineral leasing, but not grazing fees. It does not include USFS funds to schools or USFS funds to independent highway districts (31 U.S.C. 6903).

3. County population:

"determined on the same basis that the Secretary of Commerce determines resident population for general statistical purposes." (31 U.S.C. 6903). "A unit of general local government may not be credited with a population of more than 50,000" (31 U.S.C. 6903).

4. Payment by level of population schedule:

- a. payments ranging from \$50.00 to \$20.00 per capita,
- b. population categories ranged from 5,000 to 50,000 (31 U.S.C. 6903).

With these four pieces of information, it is possible to calculate the PILT payments to the counties. The BLM correlates this information on the PILT calculation and sends payments directly to the counties involved.

The "PILT calculation" is, in fact, a set of three calculations and three decision rules. The first calculation is the "maximum population payment" based on the size of the population in the county and a sliding payment per capita schedule. The second

calculation is the "alternative A" or maximum payment. This payment alternative is sometimes zero. The third calculation is the "alternative B" or minimum payment. This alternative is never zero, and is sometimes more than a non-zero alternative A. Finally, the actual PILT payments are selected through a decision rule that chooses between alternative A and B payments.

B. The Population Payment

The population payment is a preliminary calculation needed to determine the "Alternative A" payment. This population payment number is equal to the population of the county multiplied by the per capita payment rate associated with that size population. For county populations ranging from below 5,000 to 50,000 and above there are 45 increments of 1000 population, each of which has a different rate per capita associated with it. By matching the rate for the population multiplied by the county population the result is the "population payment."

C. Alternative A: The Maximum Payment

The alternative A "maximum payment" is determined through the synthesis of two sets of calculations. First, the population payment less the prior year's revenue sharing payments are calculated. The second calculation is the number of entitlement acres multiplied by \$0.75 less the prior year revenue sharing payments.

The decision rule for alternative A payment is as follows.

1. If the prior year's revenue sharing payments are greater than the population payment, then alternative A is zero.

2. If the population payment is less than the entitlement acres multiplied by \$0.75/acre, then alternative A equals the population payment minus the prior year's revenue sharing payments.

3. Other wise the alternative A equals the entitlement acres multiplied by \$0.75/acre minus the prior year's revenue sharing payments.

D. Alternative B: The Minimum Payment

The alternative B "minimum payment" is calculated using a simpler procedure than alternative A. The final calculation is the entitlement acres multiplied by \$0.10/acre.

The decision rule for alternative B payment is as follows.

1. If the population payment is less than the entitlement acres multiplied by \$0.10/acre, then alternative B equals the population payment.

2. Otherwise, alternative B equals the entitlement acres multiplied by \$0.10/acre.

E. The PILT Decision Rule

The third and final decision rule for determining between alternative A and B, which sets the PILT payment to county governments, is as follows.

1. If the alternative A payment is greater than the alternative B payment, the PILT payment equals alternative A.

2. Otherwise, the PILT payment equals alternative B.

F. An Example: Custer County Idaho, FY 1991

Custer County's necessary PILT information in FY 1991:

1. Federal Entitlement lands: 2,933,255 acres,

2. FY 1990 Federal land non-PILT payments: \$33511,

3. population: 4133,

4. payment schedule for less than 5000 population: \$50 per capita.

Alternative A

(1) $4133 \text{ population} * \$50 / \text{population} = \$206,650$

(2) $2,933,255 \text{ acres} * \$0.75 = \$2,199,941$

Are the prior year's revenue sharing payments (\$33,511) greater than the maximum population payment (\$206,650)?

Answer: no.

Is the population payment (\$206,650) less than the entitlement acres multiplied by \$0.75 (\$2,199,941)?

Answer: yes.

Therefore, Alternative A payment equals the level of the population payment (\$206,650) minus prior year's payments (\$33,511).

Therefore, Alternative A = \$173,139.

Alternative B

(3) $2,933,255 \text{ acres} * \$0.10 = \$293,326$

Is the population payment (\$206,650) less than the Federal entitlement acres multiplied by \$0.10 acre (\$293,326)?

Answer: yes.

Therefore, Alternative B = \$206,650.

The PILT Payment

Choose the greater of alternative A (\$173,139) or B (\$206,650). Therefore the PILT payment is \$206,650 for Custer county in FY 1991.

IV. Warranted Assertions

The argument is made that PILT payments are reduced by the amount counties receive from Federal revenue sharing funds. Thus, if economic activity on public lands decreases, then the federal revenue sharing funds also decrease and the PILT payments increase to make up the difference. This argument ignores the population constraint that is binding on low population counties in Idaho.

The PILT program has other drawbacks. First, the offset between revenue sharing receipts and PILT payments does not guarantee a constant level of federal payments because of time lags in determining payments. Revenue sharing from economic activity one year will determine county payments for the next year and PILT payments of the following year are adjusted for receipts. For example, if the USFS receipts drop in 1988, the USFS county payments will be reduced in 1989 and PILT payments will be increased in 1990 to offset the lower forest service payments in 1989.

Secondly, the PILT program is not a guaranteed yearly allotment and has often been challenged, although to date payment has always been made (Fairfax and Yale, 1987). Until its position is firmly established counties must live with a degree of uncertainty related to payments and must forecast expenditures based on a two year lag period as to federal compensation.

References

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Statutes and Regulations

Mineral Leasing Act of 1920 (MLA) - (41 Stat. 439) 30 U.S.C. Sec.
191 et seq.

National Forest Revenues Act, 1908 as amended, (35 Stat. 251) 16
U.S.C. Sec. 500 et seq.

Payment In Lieu Of Taxes Act of 1976 (PILTs) PL 94-565, 31 U.S.C.
6901 et seq.

Taylor Grazing Act of 1934 (TGA) - (48 Stat 1269) 43 U.S.C. Sec.
315 et Seq.

Bankhead Jones Farm Tenants Act of 1937 - (50 Stat. 522) 7 U.S.C.
Sec. 1010 et seq.

Fish and Wildlife Service Refuge Act of 1964 - 16 U.S.C. Sec. 715s
(c)(2).

Forest Reserve Funds - Id Code Sec. 57-1301 et seq.

Taylor Grazing Act Funds - Id Code Sec. 57-1201 et seq.

Mineral Leasing Funds - Id Code Sec. 57-1306.

Table 1. Acres of Federal Entitlement Lands in Idaho for PILT Payments: FY 1991.

	BLM	FS	BR	NPS	ARMY	C of E	F & W	BR to F&W	Total
Ada	191999	4211	113	0	5	4152	0	4270	200480
Adams	54295	491918	0	0	0	0	0	0	546213
Bannock	79391	119217	25604	0	5	0	0	25609	224217
Bear Lake	41038	229978	0	0	0	0	1962	1962	272978
Benewah	15721	36759	0	0	0	0	0	0	52480
Bingham	302670	0	15399	0	0	0	0	15399	318069
Blaine	782552	488996	5085	13587	0	1	2304	20977	1292525
Boise	31745	856249	1280	0	0	1172	0	2452	890446
Bonner	11829	433576	0	0	0	8852	0	8852	454257
Bonneville	82772	482337	47406	0	1089	0	43	48538	613647
Boundary	4636	468818	0	0	0	0	0	0	473454
Butte	557478	271062	0	39165	0	0	0	39165	867705
Camas	119810	321625	0	0	0	0	0	0	441435
Canyon	10106	0	9781	0	0	0	981	10762	20868
Caribou	67816	375489	0	0	0	0	0	0	443305
Cassia	514971	384555	12561	7001	0	0	200	19762	919288
Clark	336652	358776	0	0	0	0	0	0	695428
Clearwater	12677	773359	0	0	0	44464	0	44464	830500
Custer	810181	2123047	0	0	0	27	0	27	2933255
Elmore	535330	761713	0	0	150	622	0	772	1297815
Franklin	15493	121661	2100	0	0	0	0	2100	139254
Fremont	141833	526170	10434	31488	0	0	0	41922	709925
Gem	72253	60509	2156	0	0	0	0	2156	134918
Gooding	244849	0	320	0	0	0	0	320	245169
Idaho	93319	4421304	0	1298	0	20	125	1443	4516066
Jefferson	188816	1	0	0	0	0	0	0	188817
Jerome	86757	0	12948	0	0	0	0	12948	99705
Kootenai	10227	227725	44	0	0	500	0	544	238496
Latah	813	99502	0	0	0	0	0	0	100315
Lemhi	579669	2073229	0	0	0	0	0	0	2652898
Lewis	7526	10	0	0	0	0	0	0	7536
Lincoln	575001	0	1634	0	0	0	0	1634	576635
Madison	16395	41460	3022	0	3	0	0	3025	60880
Minidoka	161073	0	9131	0	0	0	0	9131	170204
Nez Perce	18872	1700	0	76	0	1346	0	1422	21994
Oneida	253989	138985	0	0	0	0	0	0	392974
Owyhee	3624246	0	0	0	0	0	27	27	3624273
Payette	66212	0	85	0	0	0	0	85	66297
Power	227887	36047	24630	0	0	0	360	24990	288924
Shoshone	69940	1154897	0	0	0	0	0	0	1224837
Teton	6080	88012	1039	0	0	0	0	1039	95131
Twin Falls	545467	92655	0	3788	480	30	0	4298	642420
Valley	3933	2012725	29250	0	0	0	0	29250	2045908
Washington	213580	119876	937	0	160	0	0	1097	334553
State Total	11787899	20198153	214959	96403	1892	61186	6002	380442	32366494

Table 2. Forest Service and Bureau of Land Management Acreage as a Percent of Total County Acres.

County	BLM (acres)	USFS (acres)	BLM & FS (acres)	County (acres)	BLM & FS Total (%)	POP #	
Ada	192093	4220	196313	678400	29	45	205745
Adams	54295	511238	565533	876800	64	65	3254
Bannock	82528	119377	201905	734720	27	33	66026
Bear Lake	41038	229978	271016	672000	40	42	6084
Benewah	41038	38738	79776	503680	16	16	7937
Bingham	300761	0	300761	1358720	22	29	37583
Blaine	796272	489636	1285908	1699200	76	77	13552
Boise	31744	872055	903799	1221120	74	77	3509
Bonner	11829	475749	487578	1227520	40	45	26622
Bonneville	85332	482717	568049	1214080	47	53	72207
Boundary	4636	487115	491751	817280	60	61	8332
Butte	577793	271062	848855	1431680	59	86	2918
Camas	120490	323546	444036	689280	64	65	727
Canyon	9846	0	9846	385920	03	6	90076
Caribou	67816	375489	443305	1151360	39	39	6963
Cassia	516356	387475	903831	1649280	55	56	19532
Clark	341615	358776	700391	1128960	62	66	762
Clearwater	12677	789158	801835	1592320	50	54	8505
Custer	813041	2123047	2936088	3160320	93	93	4133
Elmore	530313	783145	1313458	1985020	66	73	21205
Franklin	15493	121661	137154	426880	32	33	9232
Fremont	141823	526175	667998	1212160	55	60	10937
Gem	72093	61152	133245	360960	37	38	11844
Gooding	244008	0	244008	469120	52	52	11633
Idaho	93319	4428680	4521999	5441920	83	83	13783
Jefferson	188809	0	188809	707840	27	49	16543
Jerome	86757	0	86757	387200	22	26	15138
Kootenai	10227	245136	255363	838400	30	32	69795
Latah	813	114450	115263	689280	17	17	30617
Lemhi	579405	2073219	2652624	2925440	91	91	6899
Lewis	7526	10	7536	307200	02	3	3516
Lincoln	574669	0	574669	771840	74	75	3308
Madison	16395	41460	57855	302720	19	20	23674
Minidoka	165803	0	165803	487680	34	36	19361
Nez Perce	18872	1700	20572	547200	04	4	33754
Oneida	269935	139178	409113	769280	53	53	3492
Owyhee	3625415	0	3625415	4906240	74	76	8392
Payette	66052	0	66052	263040	25	25	16434
Power	228527	36047	264574	922880	29	33	7086
Shoshone	70100	1191727	1261827	1689600	75	75	13931
Teton	6080	88013	94093	288000	33	33	3439
Twin Falls	545467	92655	638122	1252480	51	52	53580
Valley	5093	2029738	2034831	2389120	85	88	6109
Washington	220337	124036	344373	943360	37	37	8550
Total	11884531	20437558	32322089	53477500	60	61	1006719

Source: County Profiles of Idaho, 1992. ID Department of Commerce.

Table 3. Federal Revenue Sharing Sources to Idaho Counties: FY 1991.

County	Taylor Grazing	FY '91 USFS Cnty Hwy Pmt	FY '91 BLM Min'l L. Pymt	FY 1991 USFS & BLM	FY 1990 USFS Ind't Hwy
Ada	4380	0	25	25	1586
Adams	1285	286181	0	286181	0
Bannock	1881	6096	12	6108	2707
Bear Lake	5540	48332	2371	50703	0
Benewah	8	54830	0	54830	12367
Bingham	8829	0	446	446	0
Blaine	16422	40359	659	41018	0
Boise	703	390043	0	390043	0
Bonner	108	645975	0	645975	42558
Bonneville	3276	76058	898	76956	0
Boundary	0	699741	0	699741	0
Butte	10885	19508	510	20018	0
Camas	2388	26771	0	26771	0
Canyon	224	0	18	18	0
Caribou	6462	31354	228100	259454	0
Cassia	15770	2400	1380	3780	21469
Clark	6239	111225	1931	113156	0
Clearwater	132	498467	0	498467	109849
Custer	14742	31894	0	31894	27135
Elmore	12247	0	4	4	248864
Franklin	1805	33520	3	33523	0
Fremont	4840	164370	0	164370	0
Gem	1648	27339	0	27339	0
Gooding	4875	0	0	0	0
Idaho	3878	911024	0	911024	1063118
Jefferson	4397	0	0	0	0
Jerome	1755	0	0	0	0
Kootenai	162	0	0	0	520061
Latah	51	0	0	0	137053
Lemhi	10941	234082	0	234082	0
Lewis	405	0	0	0	4
Lincoln	11459	0	0	0	0
Madison	301	12952	68	13020	0
Minidoka	4185	0	0	0	0
Nez Perce	972	2104	0	2104	0
Oneida	8209	6544	70	6614	0
Owyhee	85568	0	128	128	0
Payette	1508	0	706	706	0
Power	5624	0	4	4	2315
Shoshone	40	2075081	0	2075081	70932
Teton	896	27494	443	27937	0
Twin Falls	14301	0	155	155	5549
Valley	116	984070	0	984070	0
Washington	5031	60116	0	60116	8650
State Total	284488	7507930	237931	7745861	2274217

Table 4. Data Needed to Calculate Federal "PILT" Payments for Idaho Counties: FY 1991.

County	Entitlement		Unit Pop.	Ceiling pop max	Alter. A land max	Alter. B land min	PILTs To County	Pilt ceiling pay.	
	Acres	FY 1990 Rev Shr Pmts						Pop.	Pop.
Ada	200480	32	> 50000	1000000	150328	20048	150328	1	50.00
Adams	546213	269738	3254	162700	0	54621	54621	5000	50.00
Bannock	224217	7651	> 50000	1000000	160512	22422	160512	6000	47.00
Bear Lake	272978	50725	6000	282000	154009	27298	154009	7000	44.00
Benevah	52480	34761	8000	328000	4599	5248	5248	8000	41.00
Bingham	318069	347	38000	874000	238205	31807	238205	9000	38.00
Blaine	1292525	29996	14000	434000	404004	129253	404004	10000	35.00
Boise	890446	328602	3509	175450	0	89045	89045	11000	34.00
Bonner	454257	483777	27000	691200	0	45426	45426	12000	33.00
Bonneville	613647	80691	> 50000	1000000	379544	61365	379544	13000	32.00
Boundary	473454	520437	8000	328000	0	47345	47345	14000	31.00
Butte	867705	19786	2918	145900	126114	86771	126114	15000	30.00
Camas	441435	19378	727	36350	16972	36350	36350	16000	29.50
Canyon	20868	0	> 50000	1000000	15651	2087	15651	17000	29.00
Caribou	443305	163547	7000	308000	144453	44331	144453	18000	28.50
Cassia	919288	2050	20000	550000	547950	91929	547950	19000	28.00
Clark	695428	101692	762	38100	0	38100	38100	20000	27.50
Clearwater	830500	275321	9000	342000	66679	83050	83050	21000	27.20
Custer	2933255	33511	4133	206650	173139	206650	206650	22000	26.90
Elmore	1297815	121295	21000	571200	449905	129782	449905	23000	26.60
Franklin	139254	31016	9000	342000	73425	13925	73425	24000	26.30
Fremont	709925	147518	11000	374000	226482	70993	226482	25000	26.00
Gem	134918	22998	12000	396000	78191	13492	78191	26000	25.80
Gooding	245169	0	12000	396000	183877	24517	183877	27000	25.60
Idaho	4516066	755082	14000	434000	0	434000	434000	28000	25.40
Jefferson	188817	79	17000	493000	141534	18882	141534	29000	25.20
Jerome	99705	0	15000	450000	74779	9971	74779	30000	25.00
Kootenai	238496	0	50000	1000000	178872	23850	178872	31000	24.75
Latah	100315	0	31000	767250	75236	10032	75236	32000	24.50
Lemhi	2652898	358660	7000	308000	0	265290	265290	33000	24.25
Lewis	7536	0	3516	175800	5652	754	5652	34000	24.00
Lincoln	576635	0	3308	165400	165400	57664	165400	35000	23.75
Madison	60880	11682	24000	631200	33978	6088	33978	36000	23.50
Minidoka	170204	0	19000	532000	127653	17020	127653	37000	23.25
Nez Perce	21994	2063	34000	816000	14433	2199	14433	38000	23.00
Oneida	392974	8982	3492	174600	165618	39297	165618	39000	22.75
Owyhee	3624273	131	8000	328000	327869	328000	328000	40000	22.50
Payette	66297	0	16000	472000	49723	6630	49723	41000	22.25
Power	288924	22	7000	308000	216671	28892	216671	42000	22.00
Shoshone	1224837	1771512	14000	434000	0	122484	122484	43000	21.75
Teton	95131	25147	3439	171950	46201	9513	46201	44000	21.50
Twin Falls	642420	0	> 50000	1000000	481815	64242	481815	45000	21.25
Valley	2045908	885528	6000	282000	0	204591	204591	46000	21.00
Washington	334553	56613	9000	342000	194302	33455	194302	47000	20.75
								48000	20.50
State Total	32366494	6620370	752058	20266750	5893772	3058704	7264713	49000	20.25
								50000	20.00

Table 5. Idaho County Expenditures, Excluding Roads and Bridges, by Source: FY 1991.

COUNTY	Total Approved Budget (w/o Roads)	Unencumbered Fund Balance (w/o Roads)	State Funds & Other Revenue (w/o Roads)	Grants & Matching (w/o Roads)	Non-local PILT Aid	Levied on Tax Roll (w/o Roads)
Ada	35,597,487	3,462,465	12,651,274	0	150,328	19,333,420
Adams	1,222,768	66,796	498,378	0	54,621	602,973
Bannock	17,711,639	6,150,615	5,204,160	0	160,512	6,196,352
Bear Lake	2,182,265	712,960	251,065	169,608	154,009	894,623
Benewah	2,019,824	242,714	642,139	0	5,248	1,129,723
Bingham	8,320,018	1,574,636	2,675,542	0	238,205	3,831,635
Blaine	7,122,811	445,851	2,403,379	196,500	404,004	3,673,077
Boise	1,716,859	80,200	627,680	10,000	89,045	909,934
Bonner	13,908,102	10,000	7,479,751	1,505,530	45,426	4,867,395
Bonneville	15,519,734	932,398	5,302,294	700,000	379,544	8,205,498
Boundary	3,860,764	969,436	845,205	66,000	47,345	1,932,778
Butte	1,180,524	125,059	324,725	169,288	126,114	435,338
Camas	573,883	36,275	270,479	0	36,350	230,779
Canyon	19,831,983	2,417,986	8,035,001	0	15,651	9,363,345
Caribou	3,028,268	512,092	659,600	0	144,453	1,712,123
Cassia	6,703,535	278,075	3,687,350	0	547,950	2,190,160
Clark	1,080,327	501,639	209,050	40,000	38,100	291,538
Clearwater	1,063,955	na	na	na	83,050	980,905
Custer	1,803,273	396,537	609,750	0	206,650	590,336
Elmore	5,747,984	352,235	3,340,766	70,000	449,905	1,535,078
Franklin	2,106,949	130,276	740,396	0	73,425	1,162,852
Fremont	2,615,480	480,200	823,250	0	226,482	1,085,548
Gem	2,640,795	263,880	770,906	125,000	78,191	1,402,818
Gooding	3,223,934	244,200	1,363,647	0	183,877	1,432,210
Idaho	5,684,654	783,308	3,249,801	0	434,000	1,217,545
Jefferson	3,183,242	592,507	1,057,047	0	141,534	1,392,154
Jerome	3,210,118	274,442	1,206,719	34,935	74,779	1,619,243
Kootenai	18,366,711	1,203,000	5,553,904	1,224,637	178,872	10,206,298
Latah	6,013,591	725,242	2,068,633	79,830	75,236	3,064,650
Lemhi	2,077,258	245,184	844,933	0	265,290	721,851
Lewis	1,170,029	160,264	370,527	0	5,652	633,586
Lincoln	1,215,790	55,887	570,656	19,352	165,400	404,495
Madison	3,452,700	192,825	1,181,647	0	33,978	2,044,250
Minidoka	5,297,897	850,099	1,706,025	0	127,653	2,614,120
Nez Perce	9,231,108	1,648,639	2,205,410	907,000	14,433	4,455,626
Oneida	1,370,397	na	na	na	165,618	710,715
Owyhee	4,987,896	2,550,877	684,050	342,000	328,000	1,082,969
Payette	3,696,828	698,860	1,182,729	0	49,723	1,765,516
Power	2,796,464	347,291	800,959	182,606	216,671	1,248,937
Shoshone	5,987,609	44,350	2,130,783	1,151,558	122,484	2,538,434
Teton	1,006,035	54,996	434,265	0	46,201	470,573
Twin Falls	10,817,517	1,191,728	4,365,591	0	481,815	4,778,383
Valley	4,753,140	1,053,365	1,641,529	138,783	204,591	1,714,872
Washington	5,092,513	2,302,266	895,704	0	194,302	1,700,241
State Total	260,194,658	35,361,655	91,566,699	7,132,627	7,264,717	118,374,896