



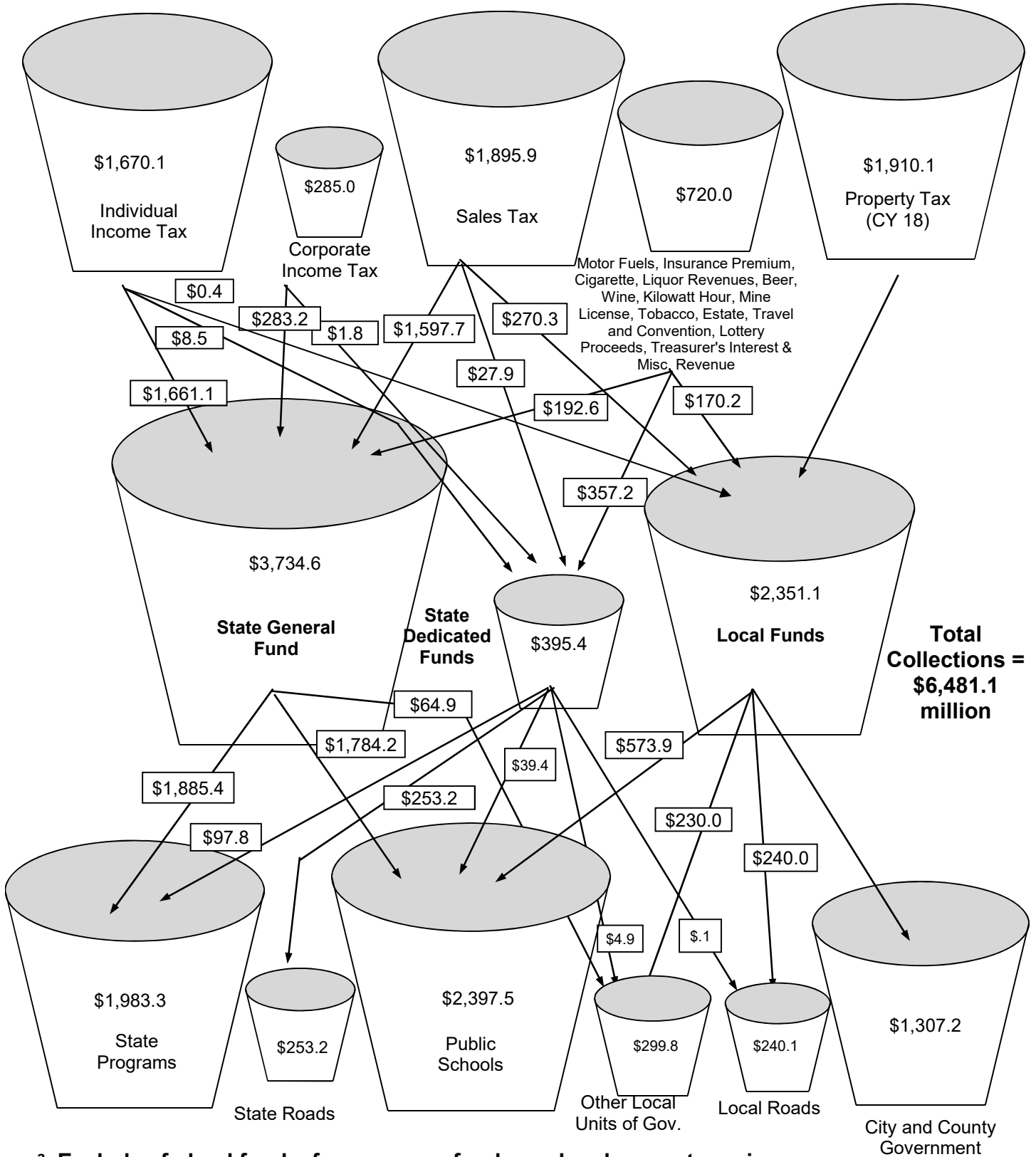
State and Local Funding

Presentation for Property Tax Working Group

October 21, 2019

Keith Bybee, Deputy Division Manager

State of Idaho
Major State and Local Tax
Collections and Distributions ^a
Fiscal Year 2019 (millions of dollars)



^a Excludes federal funds, fees, reserve funds, and endowment earnings.

^b General Fund Total Appropriations to local units include: Catastrophic Health Care, Community Colleges, and Public Health Districts.

*Numbers may not add due to rounding

22 Revenues & Appropriations

County	Sales Tax Rev Sharing ¹	Ag & Pers Prop Tax Repl ¹	Circuit Breaker ¹	Election Consol ¹	Liquor Distrib ²
Ada	\$60,095,725	\$4,219,681	\$2,968,121	\$730,304	\$10,881,148
Adams	732,128	84,063	59,313	56,152	90,409
Bannock	11,408,559	1,135,109	880,246	176,138	1,623,212
Bear Lake	988,477	101,602	80,250	58,758	133,897
Benewah	1,008,057	195,107	148,878	63,355	215,594
Bingham	5,029,278	1,262,222	405,066	116,929	478,320
Blaine	4,276,139	347,524	118,400	82,716	1,113,346
Boise	691,396	106,760	95,305	61,051	143,341
Bonner	4,266,921	676,962	560,158	114,745	1,513,723
Bonneville	13,598,201	1,869,772	988,914	219,153	1,896,860
Boundary	1,176,570	204,839	226,631	67,295	239,214
Butte	420,794	202,858	39,582	53,780	57,078
Camas	246,551	57,336	13,795	51,631	25,441
Canyon	24,525,984	3,155,203	2,785,457	373,528	2,572,093
Caribou	1,242,377	268,857	79,438	60,220	99,885
Cassia	3,122,252	730,391	188,641	84,545	324,489
Clark	350,373	70,474	1,067	51,233	36,482
Clearwater	1,792,320	213,714	163,303	62,678	224,037
Custer	837,062	86,753	50,876	56,196	138,231
Elmore	2,906,619	510,955	284,815	89,459	343,246
Franklin	1,645,600	231,201	149,876	69,869	180,074
Fremont	1,575,747	286,831	153,247	69,061	222,128
Gem	1,933,866	250,028	301,460	75,526	195,423
Gooding	1,919,082	540,100	189,147	71,997	209,803
Idaho	2,280,368	247,259	273,500	73,904	244,394
Jefferson	2,348,268	525,232	229,719	92,615	187,745
Jerome	2,735,627	904,032	294,104	84,763	237,469
Kootenai	18,986,425	1,809,027	2,128,022	283,788	6,301,975
Latah	4,611,691	865,256	284,307	108,096	1,195,786
Lemhi	1,303,559	99,588	133,776	61,524	207,535
Lewis	568,732	198,710	97,710	55,589	108,905
Lincoln	796,018	197,491	41,714	57,759	87,612
Madison	4,091,185	650,777	162,915	106,895	184,474
Minidoka	2,622,507	695,493	318,572	80,145	271,940
Nez Perce	6,764,446	860,357	659,732	108,493	1,244,131
Oneida	669,518	117,507	56,565	56,497	77,748
Owyhee	1,560,837	340,786	121,230	66,926	148,226
Payette	2,514,634	447,039	371,073	84,092	478,814
Power	1,351,877	563,535	79,117	61,245	78,705
Shoshone	2,165,492	253,004	379,647	68,523	440,291
Teton	1,208,021	109,438	33,254	66,850	308,963
Twin Falls	11,730,162	1,671,780	1,062,049	174,608	1,528,212
Valley	1,615,107	141,317	84,889	65,983	617,967
Washington	1,559,180	256,860	246,674	64,709	296,634
TOTAL	\$217,273,732	\$27,762,831	\$17,990,556	\$4,739,323	\$37,205,000

Sources: 1 Tax Commission (FY 2019), 2 Liquor Division (FY 2018)

Revenues & Appropriations 23

County	Highway Distrib ³	State Lottery ⁴	Total	2018 Pop ⁵	\$ Per Capita
Ada	\$34,390,263	\$4,831,940	\$116,949,483	469,966	\$248.85
Adams	1,385,664	25,729	2,422,988	4,250	570.11
Bannock	7,926,009	908,855	23,888,488	87,138	274.15
Bear Lake	1,616,786	72,974	3,033,764	6,050	501.45
Benewah	1,792,629	80,363	3,487,857	9,226	378.05
Bingham	5,659,535	652,443	13,519,799	46,236	292.41
Blaine	3,085,639	215,941	9,191,087	22,601	406.67
Boise	1,361,587	50,484	2,496,206	7,634	326.99
Bonner	4,344,628	307,681	11,691,076	44,727	261.39
Bonneville	10,195,283	1,512,546	30,033,526	116,854	257.02
Boundary	1,668,804	89,057	3,648,464	11,948	305.36
Butte	1,277,846	26,158	2,072,573	2,611	793.79
Camas	1,283,308	9,831	1,686,382	1,127	1,496.35
Canyon	17,202,543	2,520,843	52,628,450	223,499	235.48
Caribou	2,451,382	95,707	4,283,221	7,060	606.69
Cassia	4,247,023	337,095	8,993,267	23,864	376.85
Clark	1,197,907	8,203	1,714,251	852	2,012.03
Clearwater	1,568,789	76,723	4,086,647	8,758	466.62
Custer	1,989,820	34,644	3,185,093	4,280	744.18
Elmore	4,153,579	292,201	8,521,574	27,259	312.62
Franklin	1,898,709	202,021	4,349,870	13,726	316.91
Fremont	2,484,674	133,670	4,899,933	13,168	372.11
Gem	2,130,274	159,961	5,013,873	17,634	284.33
Gooding	2,360,215	201,032	5,462,255	15,196	359.45
Idaho	4,082,478	110,303	7,285,160	16,513	441.18
Jefferson	3,292,627	441,294	7,062,005	29,439	239.89
Jerome	3,111,453	292,864	7,607,229	24,015	316.77
Kootenai	13,718,918	1,378,682	44,204,827	161,505	273.71
Latah	4,954,422	296,455	12,237,427	40,134	304.91
Lemhi	1,721,524	61,809	3,575,027	7,961	449.07
Lewis	1,674,965	46,759	2,746,792	3,861	711.42
Lincoln	1,583,214	57,229	2,811,647	5,360	524.56
Madison	3,745,442	428,370	9,289,558	39,304	236.35
Minidoka	3,168,265	256,722	7,375,102	20,825	354.15
Nez Perce	4,632,606	323,474	14,518,239	40,408	359.29
Oneida	1,639,720	88,965	2,697,805	4,488	601.12
Owyhee	3,163,056	145,962	5,525,278	11,693	472.53
Payette	2,511,771	264,692	6,630,483	23,551	281.54
Power	2,394,875	102,415	4,615,493	7,768	594.17
Shoshone	1,999,228	103,333	5,384,202	12,796	420.77
Teton	1,647,532	108,574	3,453,535	11,640	296.70
Twin Falls	9,233,824	1,010,871	26,218,781	86,081	304.58
Valley	2,747,665	87,600	5,337,921	11,041	483.46
Washington	2,192,332	110,025	4,708,894	10,161	463.43
TOTAL	\$190,888,813	\$18,562,500	\$510,545,532	1,754,208	\$291.04

³Transportation Dept (FY 2019), ⁴Lottery (FY 2018), ⁵U.S. Census Bureau Est.

2018 Local Budgets

TYPE	Total Budget	Property Taxes	% of Total Budget
SCHOOL	\$ 2,013,852,020	\$ 571,899,423	28.4%
CITY	\$ 2,426,155,426	\$ 513,902,797	21.2%
COUNTY	\$ 1,101,181,314	\$ 507,423,651	46.1%
ROADS & HIGHWAYS	\$ 372,437,440	\$ 115,126,723	30.9%
FIRE	\$ 119,646,489	\$ 78,482,253	65.6%
JUNIOR COLLEGE	\$ 159,985,149	\$ 31,347,267	19.6%
AMBULANCE	\$ 70,176,925	\$ 28,144,365	40.1%
LIBRARY	\$ 35,874,305	\$ 27,066,698	75.4%
HOSPITAL	\$ 69,288,272	\$ 9,002,417	13.0%
MOSQUITO ABATEMENT	\$ 11,189,614	\$ 8,254,310	73.8%
CEMETERY	\$ 13,581,939	\$ 6,577,071	48.4%
RECREATION	\$ 14,169,730	\$ 6,207,140	43.8%
SEWER & WATER	\$ 25,810,391	\$ 3,088,577	12.0%
EXTERMINATION	\$ 1,246,032	\$ 1,071,220	86.0%
FLOOD CONTROL	\$ 2,560,654	\$ 744,433	29.1%
Community Infrastructure	\$ 3,750,724	\$ 589,448	15.7%
SEWER INCL REC SEWER	\$ 6,633,832	\$ 486,553	7.3%
PORT	\$ 1,613,030	\$ 405,000	25.1%
WATER	\$ 397,573	\$ 177,282	44.6%
WATERSHED	\$ 130,000	\$ 129,939	100.0%
AUDITORIUM	\$ 50,831	\$ 15,815	31.1%
Grand Total	\$ 6,449,731,690	\$ 1,910,142,382	29.6%



Sales Tax in Local Budgets

TYPE	Total Budget	Other Revenue	Property Taxes	Sales Tax	% of Total Budget
SCHOOL	\$ 2,013,852,020	\$ 674,288,260	\$ 571,899,423	\$ 767,664,337	38.1%
CITY	\$ 2,426,155,426	\$ 1,808,335,119	\$ 513,902,797	\$ 103,917,510	4.3%
COUNTY	\$ 1,101,181,314	\$ 459,641,815	\$ 507,423,651	\$ 134,115,848	12.2%
Special Purpose Taxing Districts	\$ 908,542,930	\$ 564,454,643	\$ 316,916,511	\$ 27,171,776	3.0%
Total	\$ 6,449,731,690	\$ 3,506,719,837	\$ 1,910,142,382	\$ 1,032,869,471	16.0%

1. Schools is a calculated amount. It is 43% of the General Fund appropriation in State FY 2019, which is the proportion of total General Fund revenues from Sales Tax
2. Cities includes revenue sharing from §63-3638, IC, and property tax replacement funds for personal property tax and agricultural equipment.
3. Counties includes revenue sharing from §63-3638, IC, property tax replacement funds, circuit breaker, and elections consolidation funding
4. Special Purpose Taxing Districts includes all other taxing districts. They receive 7.7% of revenue sharing if they were created before 2001, and property tax replacement funds.



Per Capita County and City Budgets

	Population	Total	Property	Total per Capita	Property per Capita
City	1,229,894	\$2.43 B	\$513.9M	\$1,972.65	\$417.84
City median		\$1,245,422	\$156,484	\$1,220.63	\$218.09
County	1,754,208	\$1.10B	\$504.4M	\$627.74	\$289.26
County median		\$12,902,455	\$4,958,375	\$795.38	\$350.94

The city of Jerome is the closest to the statewide average for cities of per capita property taxes.

Twin Falls and Kootenai counties are closest to the state wide average for county per capita property taxes.



City Services

- Requested information from City Clerks regarding services provided either completely or partially from property taxes.
- A little more than half of the cities responded (110)
- Of the responses, 98 said they provided services from property taxes that included general government (clerk, council/mayor, legal, fiscal, hr, IT, etc.)
- 90 used property taxes for streets including public works and engineering
- 80 used property taxes for public safety or police
- 51 for fire, 39 for libraries, 61 for planning and zoning or economic development, 87 for parks and rec, including cemeteries.

