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Analysis of a Single Payment Program for Public Lands Counties in Idaho: Scenarios and Implications

by

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ABSTRACT

The federal government owns and manages approximately 62% of land in the state of Idaho. Federal property is exempt from taxation, which can create challenges for county and local government financing. To help compensate counties for the presence of federal lands, the federal government has created several programs broadly termed "county payments." These programs are comprised of revenue-sharing formulas and payments made through appropriations by Congress in the form of payments in lieu of taxes and stability payments enacted through the Secure Rural Schools and Community Self Determination Act (SRS).

This report develops and analyzes two county payment scenarios: 1) a single payment program that would replace existing appropriation-based programs, and 2) estimation of revenue-sharing payments if harvest levels double on national forests. We model the impact of each of these scenarios for counties in Idaho and compare the results to the "minimum" payment condition under revenue-sharing, and to a "maximum" payment condition under SRS.

The county payment scenarios and policy reforms explored in this report were developed to address: the uncertain future of SRS, the exclusion of acquired wildlife refuge system lands in the current PILT formula, an alternative distribution formula that incorporates a county-level economic performance adjustment, and the application of an extra compensation payment for designated Wilderness.

Findings from our analysis suggest that adjustments to existing formulas affect payments to counties in different ways depending on federal land ownership, population, designations and related activities on those lands. Doubling harvest levels on national forests will fall far short of historic SRS payments in most counties. A single payment program offers an avenue for stabilizing county payments that addresses concerns about Wilderness designation and relative economic performance.

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1.0 INTRODUCTION

Federal lands comprise approximately 62% of land ownership in Idaho (32.5 million acres) and 640 million acres nationwide (28% of the total land area). Only Nevada (80%) and Utah (63%) have higher percentages of federal land ownership than Idaho.[1] Nine of Idaho's 44 counties have 75% or more of their lands in federal ownership.[2] Uses of federal lands, types of resources available, and the proportion of ownership within a particular county have various implications in terms of taxes, federal grants in aid, and economic contributions to the local economy.

Under both federal and Idaho state law, federal property is exempt from taxation.[3] This can create challenges for county and local government financing when property taxes are an important source of revenue for public services such as schools and roads. In 2018, property taxes made up 31% of all state and local taxes collected in Idaho.[4]

As early as 1906, Congress responded to the concerns of those living near national forests and the "perceived inequities to rural areas created by the reservation of our national forests" by setting aside 10 percent of all monies received from each national forest to be paid to states or territories for the benefit of public schools and roads in the counties in which forest reserves were located. The act was subsequently amended in 1908 to increase the rate of revenue sharing to 25 percent.[5] In doing so, Congress recognized that "strong rural communities were essential for the nation to prosper, and….that viable communities adjacent to the forest reserves…were essential to the development and preservation of these national treasures."[6] A host of revenue-sharing programs were subsequently enacted by Congress at varying levels, which included revenues generated on lands owned and managed by the Bureau of Land Management (e.g. grazing lands) and U.S. Fish and Wildlife Service (e.g. wildlife refuges).[7]

The purpose of this research is to analyze policy options that seek to reinforce the social contract between the federal government, rural communities and counties dominated by federal lands. Specifically, this analysis calculates changes in county payments resulting from the enactment of a single payment program for public lands counties, as developed by

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[1] Vincent, C.H., L.A. Hanson, and C.N. Argueta. 2017. Federal Land Ownership: Overview and Data. Congressional Research Service, R42346. https://fas.org/sgp/crs/misc/R42346.pdf.

[2] Idaho Association of Counties. 2011. Idaho Public Lands: Facts and Figures. http://idcounties.org/wp-content/uploads/2015/07/Public-Lands-Book-2011.pdf.

[3] McCulloch v. Maryland, 17 U.S. 316 (1819); Idaho Constitution, Article 7, Section 4.

[4] Idaho State Tax Commission. 2019. 2018 Annual Report. https://tax.idaho.gov/reports/EPB00033_01-03-2019.pdf.

[5] 16 U.S. Code § 500.

[6] Forest Counties Payments Committee. 2000. "Recommendations for Making Payments to States and Counties: Report to Congress".

[7] For a thorough review of revenue-sharing programs see: General Accounting Office. 1998. "Land Management Agencies: Revenue Sharing Payments to States and Counties".

Headwaters Economics,[8] with a few modifications. We then model the impact of this potential policy on counties in Idaho under a set of national forest revenue scenarios. Finally, we compare the results of our modeling to two status quo payments: a recent "high" payment (2017) and a recent "low" payment (2016).

2.0 BACKGROUND

The term "county payments" has come to represent many things. Generally, as used in this report, county payments are payments made by the federal government to counties, directly or via the state, in the form of grants or in-lieu payments for non-taxable federal lands. Specifically, county payments can be broken into two broad categories: (1) revenue-sharing programs that distribute a share of the receipts generated on federal lands back to states or counties, and (2) appropriated payments (permanent or temporary) enacted through the Payments In Lieu of Taxes Act (PILT) and Secure Rural Schools and Community Self-Determination Act (SRS).[9]

There are more than 20 revenue-sharing programs directing federal agencies within the U.S. Departments of Agriculture and the Interior to collect and distribute to states and counties a share of the receipts generated on federal lands.[10] For the purposes of this analysis, we focus on the three largest programs in Idaho: U.S. Forest Service revenue-sharing, and two appropriation-based programs, SRS and PILT.

2.1 U.S. Forest Service Revenue-Sharing (25% Fund)

The U.S. Forest Service is authorized to share with states 25% of receipts from the sale, lease, rental or other use of national forests.[11] The shared receipts are conveyed to the counties with National Forest System lands for public schools and local public roads. Nine classes of revenue are used to calculate revenue-sharing payments: Timber, Grazing-East, Land Use, Recreation Special Uses, Power, Minerals, Recreation User Fees, Grazing-West, and Quartz Crystals. In addition, there are five funds and credits also included in the calculation: KV Revenue (reforestation deposits), Timber Salvage Sale funds, Specified Road Costs, Purchaser Road Credits, and contributions to the Timber Sales Pipeline Restoration Fund.[12]

Payments are calculated each fiscal year based on the sum of receipts generated on each proclaimed national forest (PNF). PNFs are the original administrative unit boundaries and

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[8] Headwaters Economics. 2013. "Realizing the Potential of PILT: How Combining SRS & PILT Can Benefit Counties, Target Economic Assistance, and Save Federal Dollars". https://headwaterseconomics.org/wp-content/uploads/Single_Payment_Proposal_March2013.pdf.
[9] 16 U.S. Code § 7101 et seq.
[10] U.S. General Accounting Office (GAO). 1998. "Land Management Agencies: Revenue Sharing Payments to States and Counties". GAO/RCED-98-261. Washington, DC: General Accounting Office.
[11] 16 U.S. Code § 500. For program details, see: https://www.fs.usda.gov/main/pts/securepayments/projectedpayments.
[12] Timber receipts and timber-related deposits (KV, Salvage Sales, Road Costs and Credits and Timber Sales Pipeline) have accounted for between 52 and 87 percent of total revenue generated on national forests in Idaho between 2001 and 2018.

names assigned at the time they were created. Thus, while many national forests and grasslands have been administratively combined, their original unit boundaries continue to be used for calculation of revenue-sharing payments.

Beginning in 2008, a 7-year rolling average was instituted in the calculation of total receipts by PNF to help smooth out annual fluctuations. Prior to 2008, only the current year's total receipts were used in the 25% calculation. The average (or single year's total receipts prior to 2008) is then multiplied by 0.25 to come up with the total 25% obligation by PNF. Payments are distributed to counties based upon the share of each PNF that falls within each county. For example, Bonner County contains 47% of the Kaniksu PNF and thus receives 47% of the Kaniksu's 25% obligation each fiscal year. Notably, payments are not made in relation to the county in which receipts were generated, which is particularly relevant to PNFs that span multiple counties.

2.2 Payments in Lieu of Taxes (PILT)

In 1976, Congress passed PILT legislation to provide acre-based, rather than revenue-based, compensation to counties for the presence of non-taxable federal lands within their jurisdictions. In contrast to the 25% fund and other revenue-sharing programs, PILT payments apply to all public domain lands regardless of their revenue-generating potential.[13] In addition, PILT payments have the added value of not being earmarked for a specific use. PILT is permanently authorized but requires annual appropriations.[14]

PILT payments are calculated using a formula based on the number of eligible federal acres in a county and its population and are offset by prior year payments made through either SRS or revenue-sharing programs (**Figure 1**).

[13] Public domain refers to those lands that have never left federal ownership, which contrasts with acquired lands, which were transferred from private to federal ownership at some point in time.
[14] 31 U.S. Code § 6901 et. seq.

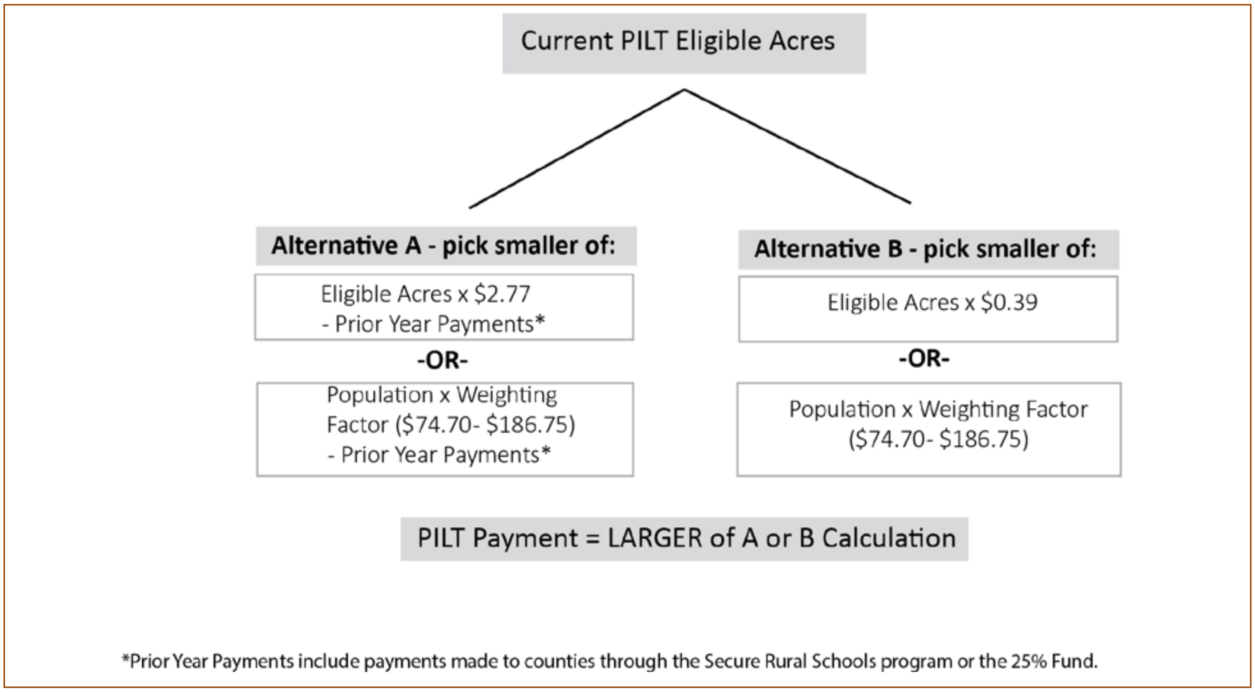


Figure 1. PILT payment formula.

In general, counties in which the Alternative B formula is larger tend to be less densely populated and more resource-dependent.[15] This distinction has important implications because for Alternative A counties, for every dollar increase in prior year payments made through revenue-sharing, there is a direct decrease in PILT payments. However, under this scenario, Alternative A counties would experience a shift in the source of their payment such that more of their total payment would come from revenue-sharing which is earmarked for roads and schools, while less of their payment would come from PILT which is unrestricted. The same is not the case for Alternative B counties. Because the Alternative B calculation does not subtract prior year payments, these counties can benefit (and be burdened) by changes in revenue-generating activities on public lands. In Idaho in 2017, there were four Alternative B counties: Camas, Clark, Custer and Idaho.

2.3 Secure Rural Schools and Community Self-Determination Act (SRS)

Changing management objectives and significant declines in timber revenue generated on national forests in the 1990s led to serious concerns about the sustainability of rural counties and their ability to provide basic services such as roads, schools, and libraries in light of declining revenue-sharing payments. Congress acted to address the issue by legislating the use of appropriated dollars to fund "stability" payments for rural forest counties through the Secure

[15] Schuster, E. 1995. "PILT: Its Purpose and Performance". *Journal of Forestry* 93(8):31-35.

Rural Schools and Community Self-Determination Act of 2000 (SRS).[16] Like PILT, SRS is dependent upon annual appropriations, and full funding has been a challenge in recent years as SRS payments are subject to sequestration (**Figure 2**).[17] In 2008, Congress modified the formula to include a "need-based" economic performance adjustment as well as a sunset policy to reduce payments to a more palatable amount. In 2016, payments to counties reverted to their 25% revenue-sharing antecedent when Congress failed to renew the legislation.

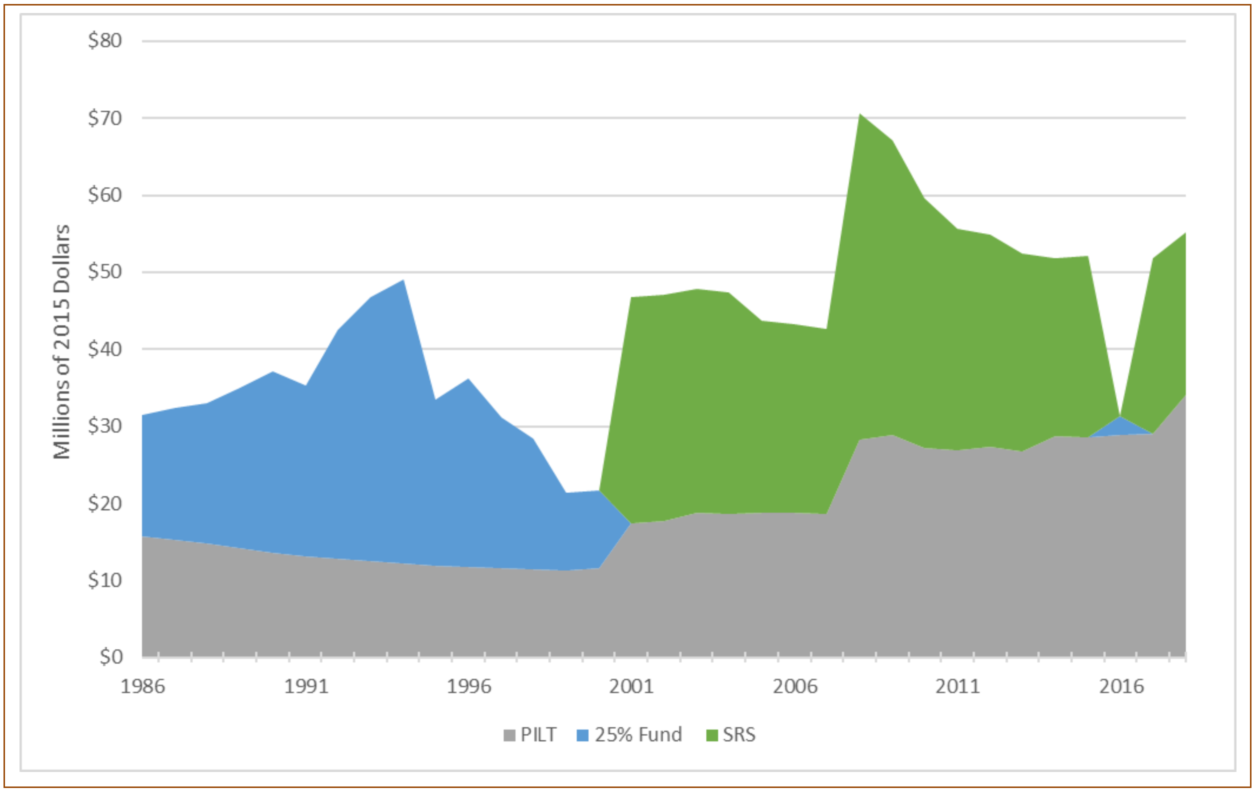


Figure 2. Idaho's county payments by program, 1986-2018.

Funds received by counties through SRS are earmarked for roads and schools (Title I). How Title I funds are apportioned between the two uses is determined at the state level. In Idaho, 70% of Title I payments to a county is allocated to the public roads fund (or to a local highway district where appropriate), and 30% is allocated to local school districts in proportion to the number of pupils in average daily attendance.[18]

[16] Haggerty, Mark N. 2018. "Rethinking the fiscal relationship between public lands and public land counties: county payments 4.0" *Humboldt Journal of Social Relations* 40:116-136; 16 U.S. Code § 7101 et seq.
[17] Hoover, K. 2015. Reauthorizing the Secure Rural Schools and Community Self-Determination Act of 2000. Congressional Research Service, R41303. http://www.nationalaglawcenter.org/wp-content/uploads/assets/crs/R41303.pdf.
[18] See 57-1303, Idaho Code. Adopted 1957.

Counties receiving more than $100,000 in SRS funds also must allocate between 15% and 20% of SRS funds to Title II (projects to improve national forest resources and create local employment), Title III (search and rescue and other emergency services on National Forest System lands as well as Firewise and Community Wildfire Protection Plans) or both (see **Table 1**). Counties receiving less than $100,000 may choose whether to allocate funds to Titles II and III. A summary of each of the Titles is included in **Table 1** below.

Table 1. Summary of funds by title for SRS payments.

Title	Proportion	Approved uses
Title I	80% to 100%	Roads and Schools. Apportionment between these two uses is determined by each state.
Title II	15% to 20% (combined Titles II and III)	For projects approved by local Resource Advisory Committees (RACs)
Title III	15% to 20% (combined Titles II and III)	Search and rescue, Firewise Communities programs, Community Wildfire Protection Plan (CWPP) development and implementation

3.0 CURRENT STATUS OF COUNTY PAYMENTS

Recent history has seen Congress provide a series of short-term legislative fixes to funding the SRS program. Due to Congressional inaction, SRS payments lapsed in fiscal year 2016, but subsequently were extended for two additional years through Public Law 115-141. Final SRS payments to counties will be made in 2019 for fiscal year 2018, after which these payments are set to revert to their revenue-sharing antecedent, the 25% Fund. What this means for most counties is a reduction in federal payments to counties for roads, schools and other public services, unless Congress acts to extend the payments again.[19]

Beyond the challenges of uncertain funding, government officials and scholars have acknowledged the need to take a hard look at the design of the programs themselves:

- Some scholars have argued that the PILT formula tends to have an urban bias whereby urban areas with federal lands and larger populations receive higher per-acre payments than more rural and less-populated counties.[20]
- Acquired National Wildlife Refuge lands are not currently included in the tabulation of eligible acres in the PILT formula. In Idaho, there are 24,373 acres of acquired refuge lands spread across 15 counties that are not currently included in the PILT formula.
- Concerns regarding reduced revenue potential on Congressionally-designated Wilderness area acres have led to a perceived disincentive and resistance to designating new Wilderness areas among county commissioners and local residents.

[19] See for example H.R. 3048 or S. 430 introduced in 2019.
[20] Headwaters Economics. 2014. Using an Economic Performance Index to Reform Payments in Lieu of Taxes (PILT). http://headwaterseconomics.org/wp-content/uploads/PILT_Econ_Index_Memo.pdf.

4.0 ANALYSIS OF FUTURE SCENARIOS

In response to uncertainty around the future of county payments and interest in possibilities for reform, the Policy Analysis Group (PAG) developed a series of scenarios for projecting payments in Idaho should SRS not be renewed by Congress, and if a single payment system was enacted to replace it. The scenarios attempt to address program trade-offs in the context of the costs and benefits of public lands to rural forested counties. Elements of each scenario are summarized below in **Table 2** and **Table 3** and discussed in more depth in the following sections.

4.1 SRS Expiration

To allow counties to anticipate changes in federal payments to states and counties, we first developed two scenarios for estimating future payments under a condition where SRS expires (**Table 2**). As discussed above, revenue-sharing and PILT are the only two permanently authorized payment programs. As such, counties will always receive a payment through these two programs, assuming Congress authorizes funding for PILT and that national forests continue to generate revenue. We consider a scenario in which counties receive a revenue-sharing payment and a PILT payment as the "guaranteed" or minimum payment scenario.

Table 2. Summary of future payment projections without SRS.

Scenario	Underlying assumptions
25% Fund – minimum payment + PILT	- Revenue-generating activities are modelled as continuation of status quo - Future 25% revenue-sharing payments are based upon the 5-year rolling average for all receipts from revenue generating sources on qualifying federal lands within a state (e.g., timber, minerals, grazing, recreation).
25% Fund – double harvest + PILT	- Future 25% revenue-shared payment are based upon the assumption that the 5-year rolling average of timber harvest receipts double on national forests evenly across all units. - All other (non-timber) sources of revenue are calculated as a 5-year rolling average. - Base year is FY2017 - No adjustment is made to account for lower revenue recovery on Good Neighbor Authority (GNA) sales and timber sold via Stewardship Contract.

The second scenario assumes a doubling of federal timber harvests from which shared receipts are generated to illustrate the relationship between PILT (as currently written) and revenue-sharing programs. We analyze the extent to which the increase in commercial revenue generated from increased harvests on federal lands could help offset losses associated with expiration of SRS.

For counties that do not contain national forest lands but contain other eligible federal acres, they receive a PILT payment and revenue-sharing payments according to legislation enacted for those lands. Because this analysis considers increasing revenues on national forests only, counties without national forest lands are included in the single payment scenario only (see section 4.2).

25% Fund Payments – Minimum Payment

This scenario uses U.S. Forest Service revenue data for 2011-2017 to calculate future receipt levels using a 5-year rolling average. The rolling average is used to calculate future receipts for all classes of revenue: timber, grazing, minerals, recreation, land use, etc. Estimated 25% Fund payments are then calculated using the established formula described above in section 2.1.

PILT payments are calculated using the prior year payment made to each county through either SRS or the 25% Fund after subtracting the portion allocated to schools (from Title I) and any Title II funds received (SRS only).[21]

25% Fund Payments - Double Harvest

This scenario builds on the minimum payment scenario but assumes that all national forests double their timber harvests over the span of two years (even though in reality it would likely happen more gradually). Future commercial revenue is projected by doubling timber revenue while all other revenue classes are calculated as a 5-year rolling average. As in the status quo scenario, we estimated 25% Fund payments using the established formula described in section 2.1. In addition, we model increases in timber harvest assuming the existing mix of authorities is used. We do not assume any change in the use of stewardship contracts or Good Neighbor Authority, both of which significantly reduce the revenues used to calculate 25% fund payments to counties.

As discussed above, it is important to remember that there are two categories of PILT payments: those that are offset by prior year payments and those that are not. Counties receiving payments from the "Alternative B" formula do not have prior year payments subtracted, and these counties tend to be less densely populated and more resource-dependent. Thus, when PILT payments are calculated along with increases in revenues from public lands, only Alternative B counties will see any increase in their total payment.

SRS Expiration Examples

Appendix A provides historic and projected payments under the minimum payment and double harvest scenarios for each county in Idaho that contains national forest lands within its boundaries. A few counties are discussed below for illustrative purposes.

[21] FAQs for Title I-Secure Payments for States and Counties. https://www.fs.usda.gov/main/pts/securepayments/faqs.

Example #1: Clearwater County

Clearwater County is a low-population county (8,497 residents in 2016) with roughly half of the land base administered by the U.S. Forest Service. Total county payments in 2017, made up of SRS and PILT, totaled $1.9 million in constant 2015 dollars. Historically, SRS payments have accounted for between 50% and 70% of county payments received. Under a scenario in which SRS expires and payments revert to the 25% Fund, total county payments are projected to be only 44% of 2017 level but stabilize at around 65% of 2017 levels by 2019. Under a double harvest scenario, total payment levels increase only slightly (about 9%).

Example #2: Idaho County

Idaho County is the largest county in the state in terms of land area. Its population is slightly larger than Clearwater County at 16,156 in 2016. However, 83% of Idaho County's land base is administered by the U.S. Forest Service, of which nearly half is designated Wilderness. Total county payments in 2017 were $8 million in constant 2015 dollars. Historically, SRS payments have accounted for between 78% and 84% of total county payments received by Idaho County. Under a scenario in which SRS expires, total county payments are projected to drop by over 75% of 2017 levels to $1.9 million. Under a double harvest scenario, total payment levels increase by about 16%.

Example #3: Kootenai County

Kootenai County is a metropolitan county in the panhandle of Idaho. The population of Kootenai County in 2016 was 154,311. The county has a much lower dependence upon federal lands with only 29% of the land base administered by federal land management agencies. Total county payments in 2017 were $1 million in constant 2015 dollars. Historically, SRS payments have accounted for between 45% and 50% of total county payments in Kootenai County. Under a scenario in which SRS expires, total county payment levels are projected to drop by around 30% of 2017 levels. As with other counties, under a double harvest scenario, total payment levels increase only slightly (about 6%).

4.2 Single Payment Program Reform

For this scenario, we build upon a proposal for reforming refuge revenue-sharing programs developed by Headwaters Economics that included a "single payment" concept to maintain stability in payments to counties and target payments to where they are most needed.[22] We modified elements of its proposal to evaluate the effect of (1) maintaining revenue-sharing payments in additional to a single payment program, and (2) providing additional compensation to counties with congressionally designated Wilderness to address perceived disincentives to

[22] Headwaters Economics. 2016. "County Governments Can Benefit from Reforms to Wildlife Refuge Payments". https://headwaterseconomics.org/wp-content/uploads/refuge_payments_reform_report.pdf.

additional Wilderness designations. Each component of the single payment program is outlined in **Table 3** and the associated formula is outlined in **Figure 3** below.

Table 3. Summary of a Single Payment scenario and underlying assumptions.

Alternative	Underlying assumptions
Eligible Acre Modification	- Formula adds acquired wildlife refuge system lands to eligible acres under PILT.
Payment equity for Wilderness ($1.00)	- Formula provides an additional payment for congressionally designated Wilderness acres not subject to the population cap. - Per acre rate for additional Wilderness payment is $1.00
Economic Performance Adjustment	- Formula calculates PILT payments as currently authorized but adds an adjustment using an Economic Performance Index developed by Headwaters Economics based on: household income, earnings per job, families below the poverty level, education, and access to markets.[23]
Single Payment Formula	- Formula incorporates all of the above scenarios into a comprehensive county payment reform scenario
Continuation of revenue-sharing	- Counties receive revenue-sharing payments for all federal lands in addition to the single payment as formulated above - Revenue-sharing payments are included at current levels and include: national forest 25% fund, refuge revenue-sharing, BLM revenue-sharing and ONRR mineral leasing payments

Single Payment Formula

For the current analysis, we calculated the impact of modifying the PILT formula into a single payment program that would replace both PILT and SRS as they are currently enacted. We then compare the single payment program against a series of alternative scenarios. The basis for the single payment program is the current PILT formula, to which we add the number of acquired refuge acres within a county to their total eligible federal acres. We then calculate both Alternative A and Alternative B, illustrated in **Figure 3**, and choose the larger of the two. To this Alternative A or Alternative B calculation, we add an additional per acre payment for each acre of designated Wilderness in each county and adjust this new total by the Economic Performance Index. The per acre payment level selected for Wilderness acres is arbitrary and used only to illustrate payment effects. The Index uses the economic performance indicators of household income, earnings per job, families below the poverty level, education, and access to markets to determine allocation of payments.

[23] Headwaters Economics. 2014. Using an Economic Performance Index to Reform Payments In Lieu of Taxes. https://headwaterseconomics.org/wp-content/uploads/PILT_Econ_Index_Memo.pdf.

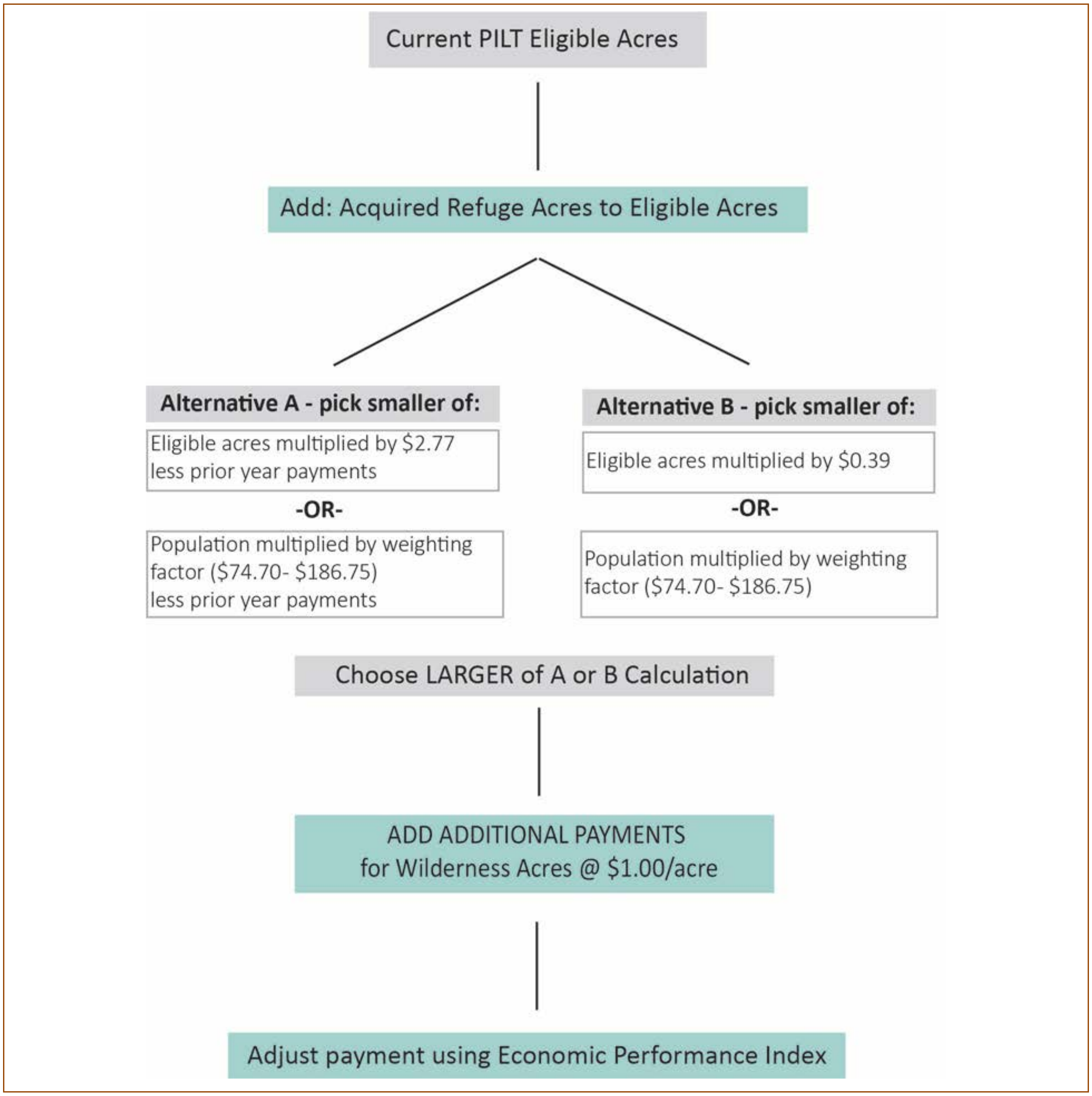


Figure 3. Comprehensive PILT reform formula (steps in green represent modifications built in to the single payment program).

Figure 4 and **Figure 5** display the percent change in county payments for every county in Idaho compared to two reference conditions: the Minimum Payment Condition (25% Fund + PILT, no SRS) and PILT + SRS.

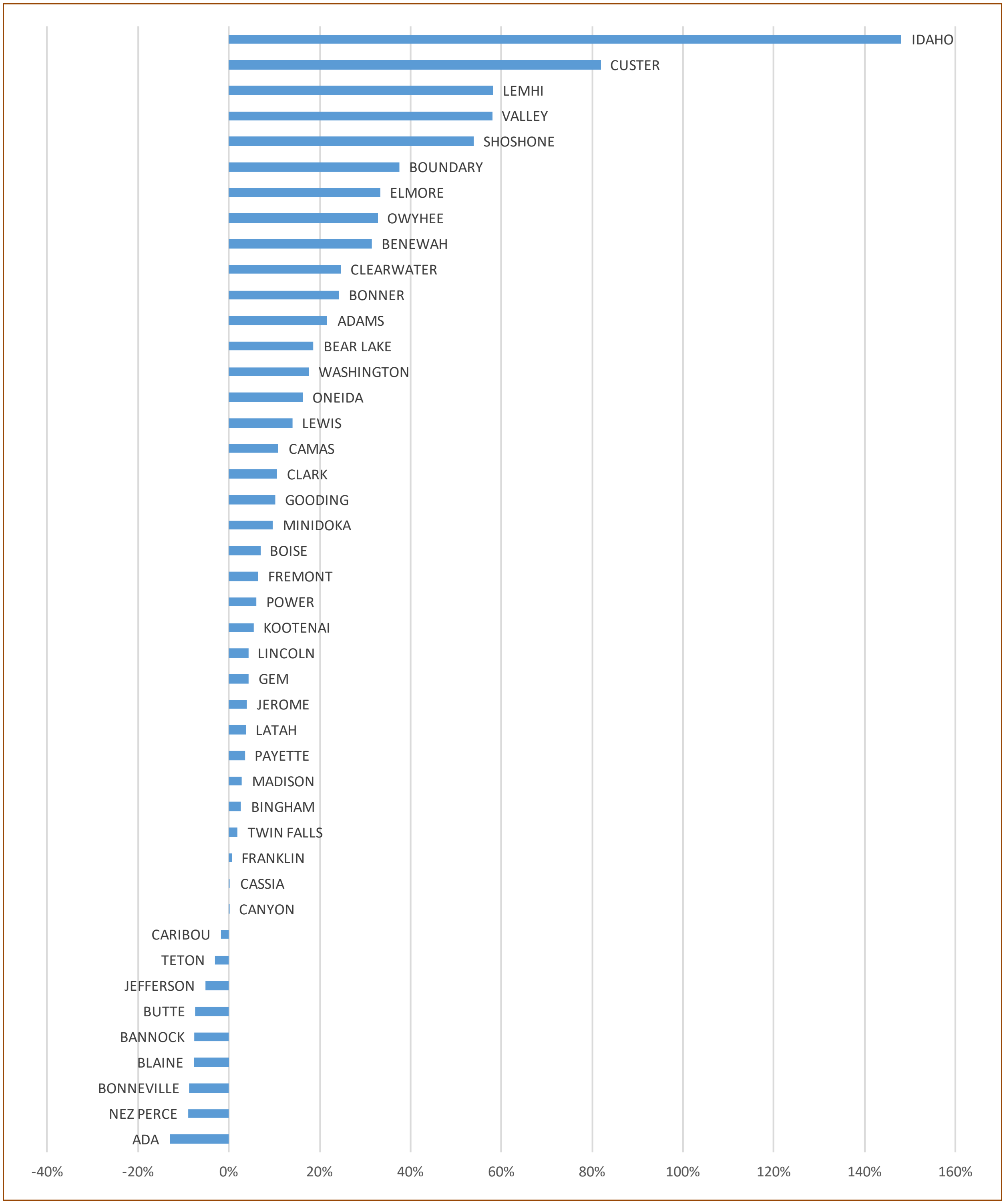


Figure 4. Percent change in payments after enacting single payment program reforms compared to the Minimum Payment Condition (25% Fund + PILT, no SRS) for Idaho counties.

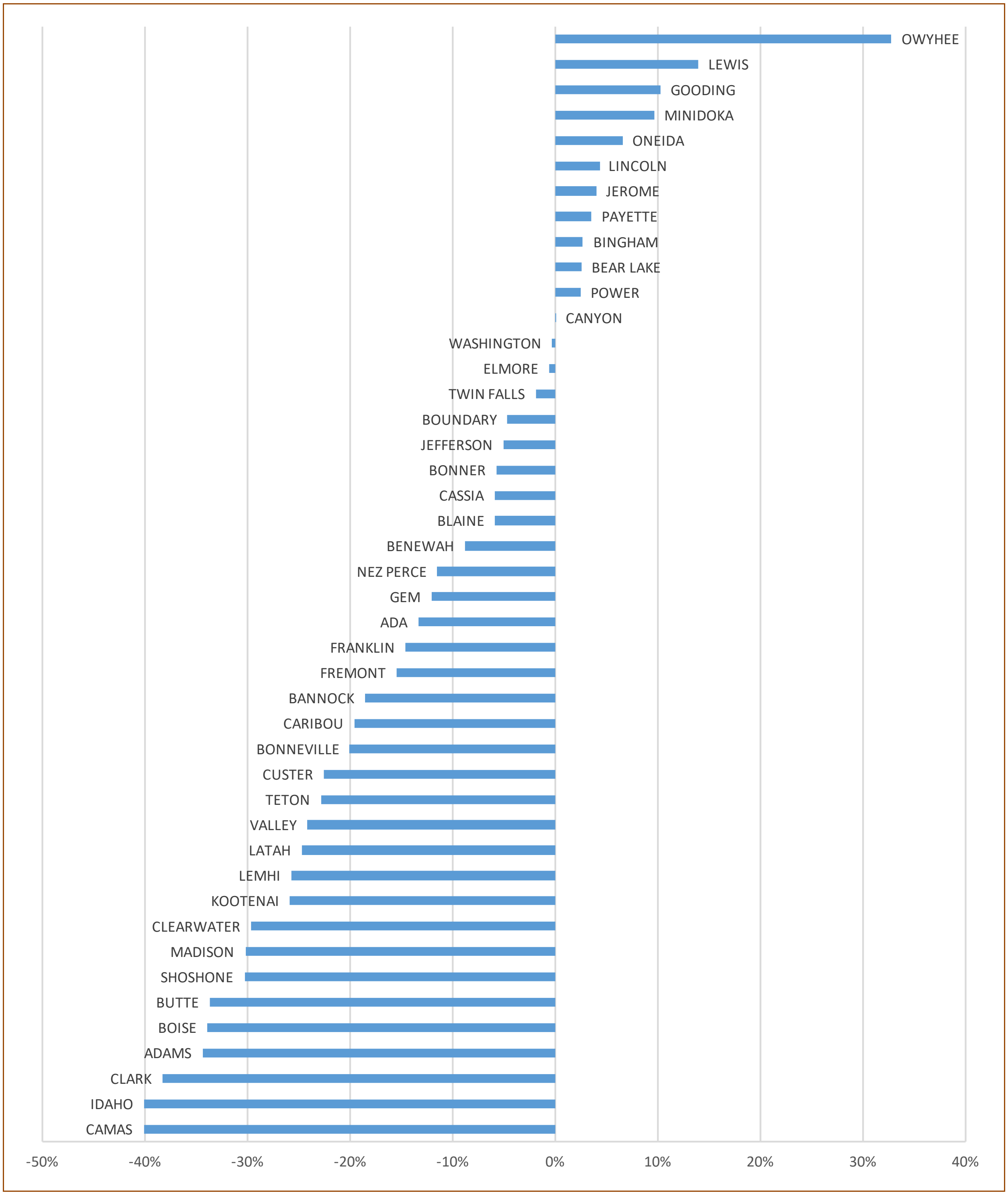


Figure 5. Percent change in payments after enacting single payment program reforms compared to PILT + SRS payments for Idaho counties.

As shown in **Figure 4**, most Idaho counties would see a benefit from a single payment program when compared to future payments *without SRS*. The exceptions, Canyon and Latah counties, would experience a decline in payments for a number of reasons: low dependence upon federal lands, larger populations and stronger economic performance relative to other counties in Idaho. Counties that would see the greatest increases in their payments are those that have a higher share of federal land, lower populations and are not performing as well based on the Economic Performance Index.

When the impact of a single payment program is compared to recent payments from PILT and SRS, not surprisingly most counties will experience a reduction in payments (**Figure 5**). Under this scenario, the intention is to simplify and streamline county payment programs while addressing some of the problematic elements of the current programs as enacted. It should be noted that the single payment program may help to minimize the shock associated with the loss of SRS payments, but is not intended to replace SRS payments. Those counties that would experience a net increase in payments are largely counties that received very small or no SRS payments in the past (mostly due to lack of national forest lands in county), so any net increase in payments, however small, will result in a net increase in payments overall.

Those counties anticipated to lose the most, on a percentage basis, are a combination of counties that are performing better according to the Economic Performance Index, or, as in the case of Idaho County, were so heavily reliant upon SRS payments that it may not be feasible to devise a program in which payments approach recent historic levels.

5.0 SCENARIOS COMPARED

This section compiles information from the previous sections to compare the impact of each policy scenario against a minimum payment scenario in which SRS expires (**Table 4**). Similarly, we analyze the impact of a single payment program in relation to the two revenue-sharing scenarios (minimum payment and double harvest) for each of the three example counties to demonstrate how it compares (in constant 2015 dollars) to a future with and without SRS.

Appendix B provides a comparison of payment levels under each scenario for each county in Idaho. We highlight three counties below for illustrative purposes.

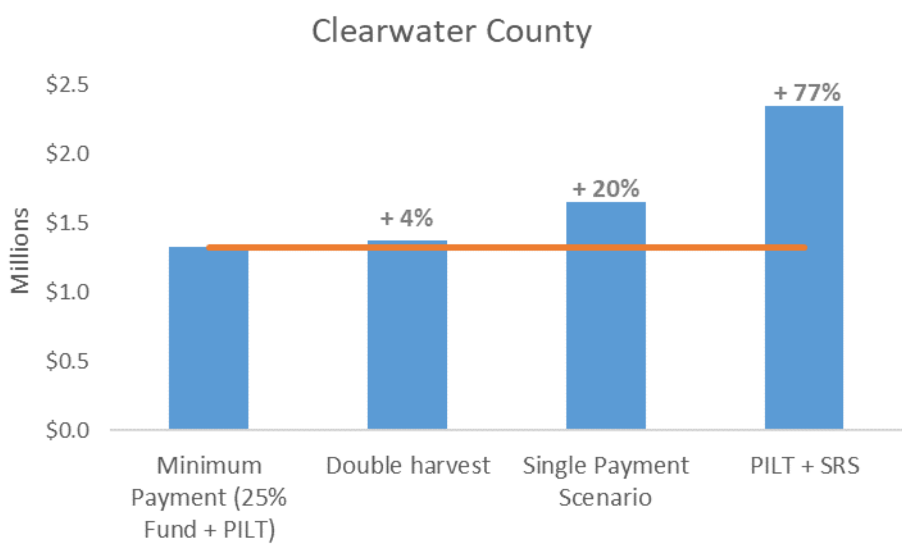
Table 4. Description of scenarios compared.

Scenario	Description
25% Fund -- Minimum Payment	Estimated FY18 25% Fund payments + calculated PILT payments using current formula + other revenue-sharing payments
25% Fund -- Double Harvest	Estimated 25% Fund payments based on a doubling of highest revenue year in last three years + calculated PILT payments using current formula + other revenue-sharing payments
Single Payment Program	Single Payment formula + estimated double harvest 25% Fund payments
PILT + SRS	Most recent (FY2017) PILT + SRS payments + other revenue-sharing payments

Example 1: Clearwater County

As **Figure 6** shows, the minimum payment the county can expect if SRS is not renewed is $1,326,004, which is the sum of the national forest 25% fund revenue-sharing payment, PILT and any other revenue-sharing payments the county is entitled to. Doubling harvest on national forests in Clearwater County could contribute an additional $52,336 to county budgets, an increase of about 4% over the minimum payment scenario. A single payment program would increase county payments by 25% over the minimum payment as a result of the inclusion of acquired wildlife refuge acres. In addition, Clearwater County ranked 0.89 on the Economic Performance Index, indicating that its economic performance is below the median. Finally, for comparison, the FY2018 payment to Clearwater County via SRS, PILT and any additional revenue-sharing payments was $2,348,818, or 77% above the minimum payments without SRS.

Clearwater County Demographic Attributes	Value
National Forest System Acres	802,527
US Fish and Wildlife Refuge Acres - Acquired	18
Bureau of Land Management Acres	0
Wilderness Acres	0
Public Land as Share of County	53%
Population (2016)	8,497
Economic Performance Index	0.89



Clearwater County payment level comparison

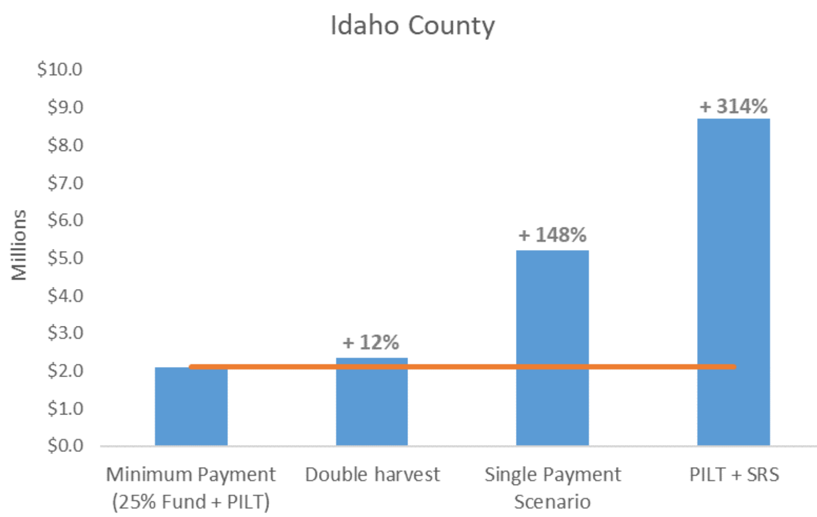
Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,348,818	77%	$1,022,814
Single Payment Scenario	$1,652,931	25%	$326,927
Double harvest	$1,378,340	4%	$52,336
Minimum Payment (25% Fund + PILT)	$1,326,004		$0

Figure 6. Minimum payment, double harvest, single payment scenario and PILT + SRS payment levels for Clearwater County.

Example 2: Idaho County

As discussed previously, the difference between the payment level that Idaho County can expect if SRS is not renewed and the payments they receive from PILT and SRS is more extreme than in many other counties. The $8,699,005 the county received from PILT and SRS in FY2018 is 314% higher than their predicted minimum payment without SRS. A single payment program could help to ameliorate some of this shock, providing payments at over half of FY2018 levels. Doubling the harvest on national forests in Idaho County would contribute an additional $256,514 and represents a 12% increase over the minimum payment scenario (**Figure 7**).

Idaho County Demographic Attributes	Value
National Forest System Acres	4,431,805
US Fish and Wildlife Refuge Acres - Acquired	3
Bureau of Land Management Acres	102,697
Wilderness Acres	2,179,830
Public Land as Share of County	83%
Population (2016)	16,156
Economic Performance Index	0.85



Idaho County payment level comparison

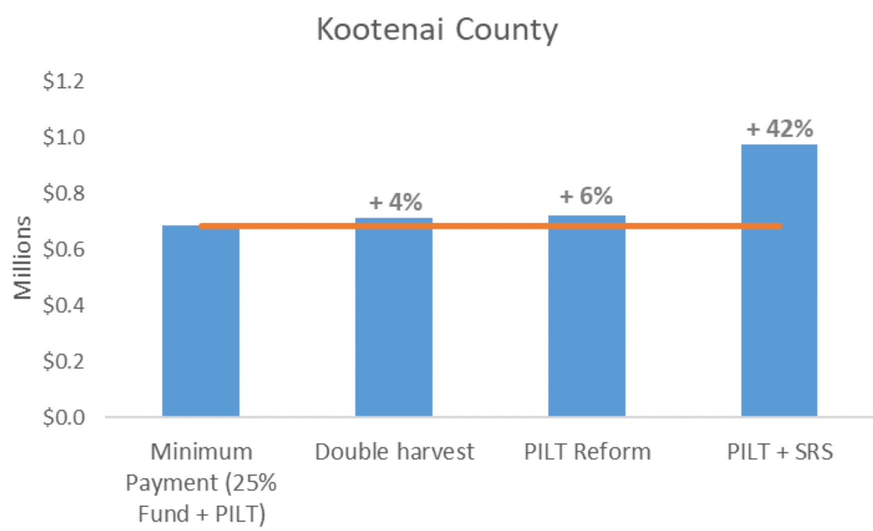
Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$8,699,005	314%	$6,595,826
Single Payment Scenario	$5,217,140	148%	$3,113,961
Double harvest	$2,359,693	12%	$256,514
Minimum Payment (25% Fund + PILT)	$2,103,179		$0

Figure 7. Minimum payment, double harvest, single payment scenario and PILT + SRS payment levels for Idaho County.

Example 3: Kootenai County

Kootenai County would also see only a small change in county payments in response to hypothetical increased harvest levels, which is projected to only add $26,863 to their business as usual payment without SRS. Similarly, PILT reform would add only $37,815 to this minimum payment scenario based on the economic performance adjustment added to the formula. FY2018 payments from PILT and SRS are estimated to be 42% above the minimum payment without SRS (**Figure 8**).

Kootenai County Demographic Attributes	Value
National Forest System Acres	244,163
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	244,571
Wilderness Acres	0
Public Land as Share of County	29%
Population (2016)	154,311
Economic Performance Index	1.09



Kootenai County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PIT + SRS	$974,674	42%	$289,928
Single Payment Scenario	$722,561	6%	$37,815
Double harvest	$711,609	4%	$26,863
Minimum Payment (25% Fund + PILT)	$684,746		$0

Figure 8. Minimum payment, double harvest, single payment scenario and PILT + SRS payment levels for Kootenai County.

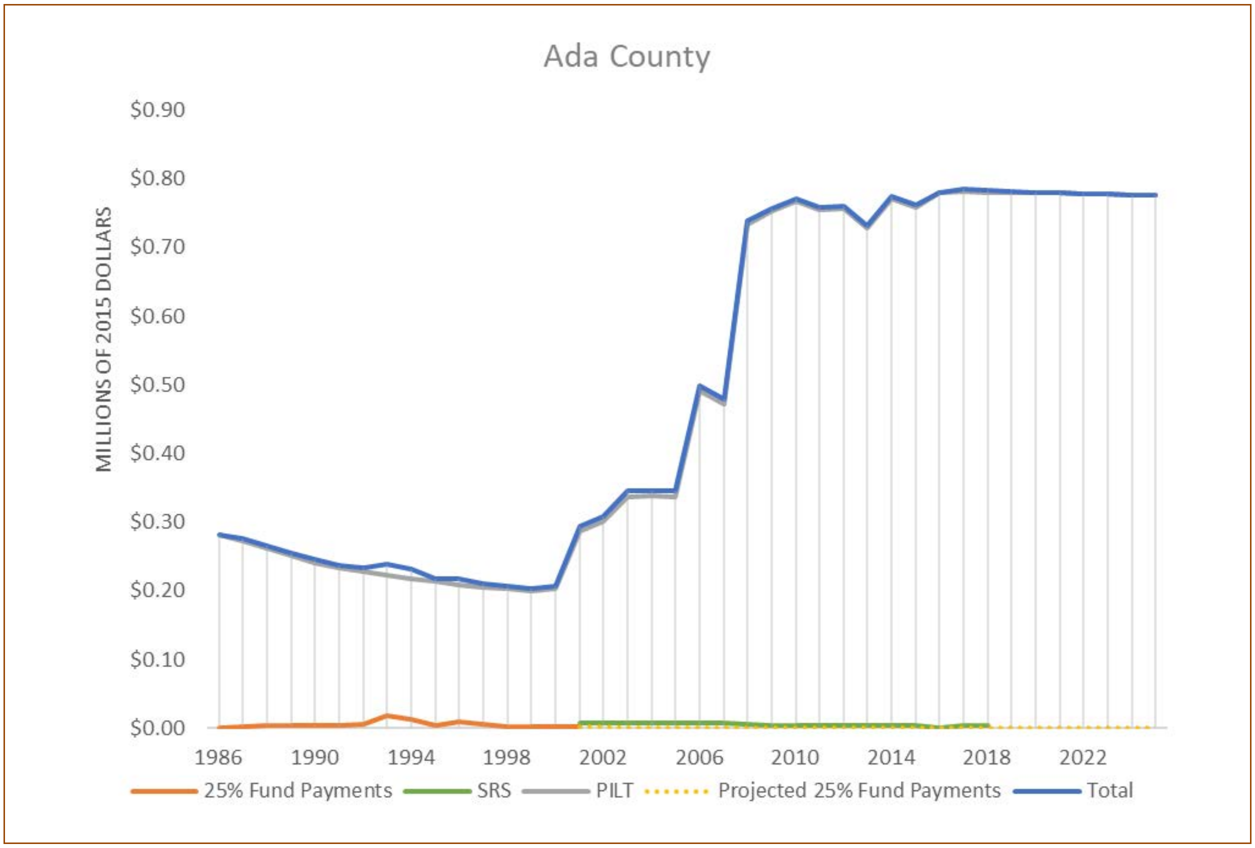
6.0 DISCUSSION

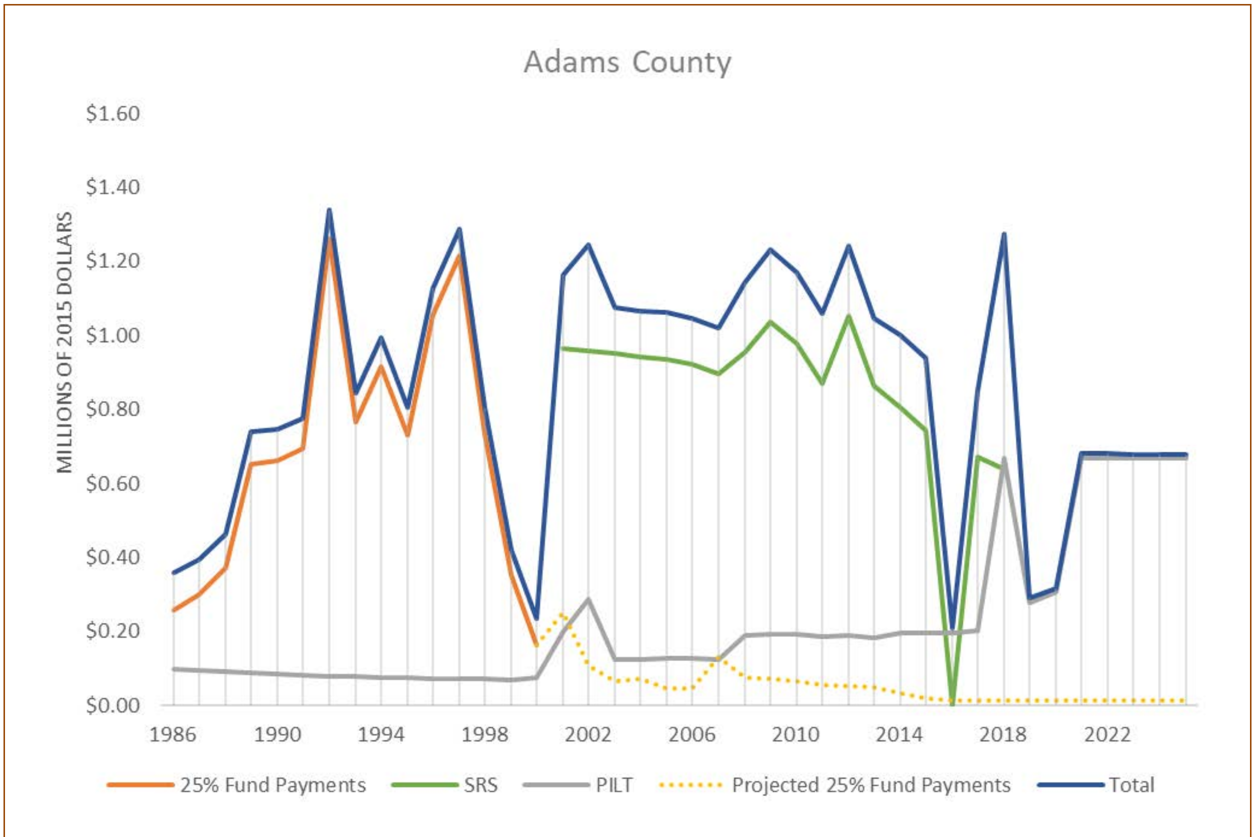
These scenarios represent an initial effort to analyze potential reforms to county payment programs to address issues of certainty and equity. The intention is to simplify and streamline county payment programs while addressing perceived problems. A single payment program may minimize the shock associated with the loss of SRS payments, but is not intended to replace SRS payments. A few themes are worth highlighting:

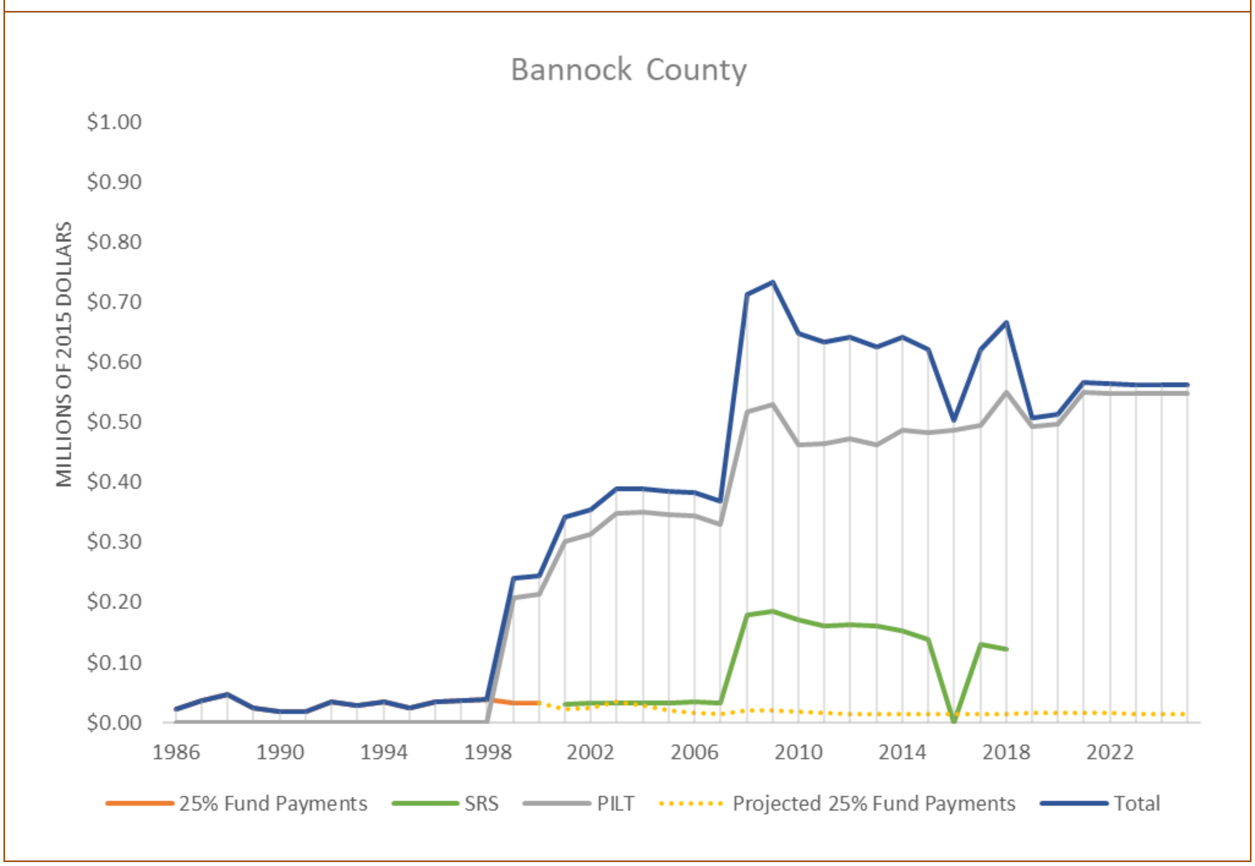
- Adjustments to existing formulas, along with the potential loss of SRS payments, will affect payments to counties in different ways depending on federal land ownership, designations, and related activities on those lands. Any change in existing SRS or PILT programs should consider this diversity of impacts, and that a formula that increases payments for one county in Idaho may decrease payments for another county.
- Doubling harvest levels, even given recent increases, will fall far short of historic SRS payments in most counties.
- Counties that will experience the greatest benefit from increased harvesting (or any other increase in revenue) on national forests if SRS is not renewed are “Alternative B” counties, as defined by the PILT formula.
- A single payment program, as Headwaters Economics suggests, offers a solution that addresses concerns about Wilderness designation, acquired wildlife refuge acres and relative economic performance.
- Rather than take a zero-sum approach, this analysis allows for, in the case of a single payment program, an increase in the total cost of these programs to taxpayers. An alternative approach could consider a PILT reform scenario under finite appropriations and merely focus on the question of redistribution.

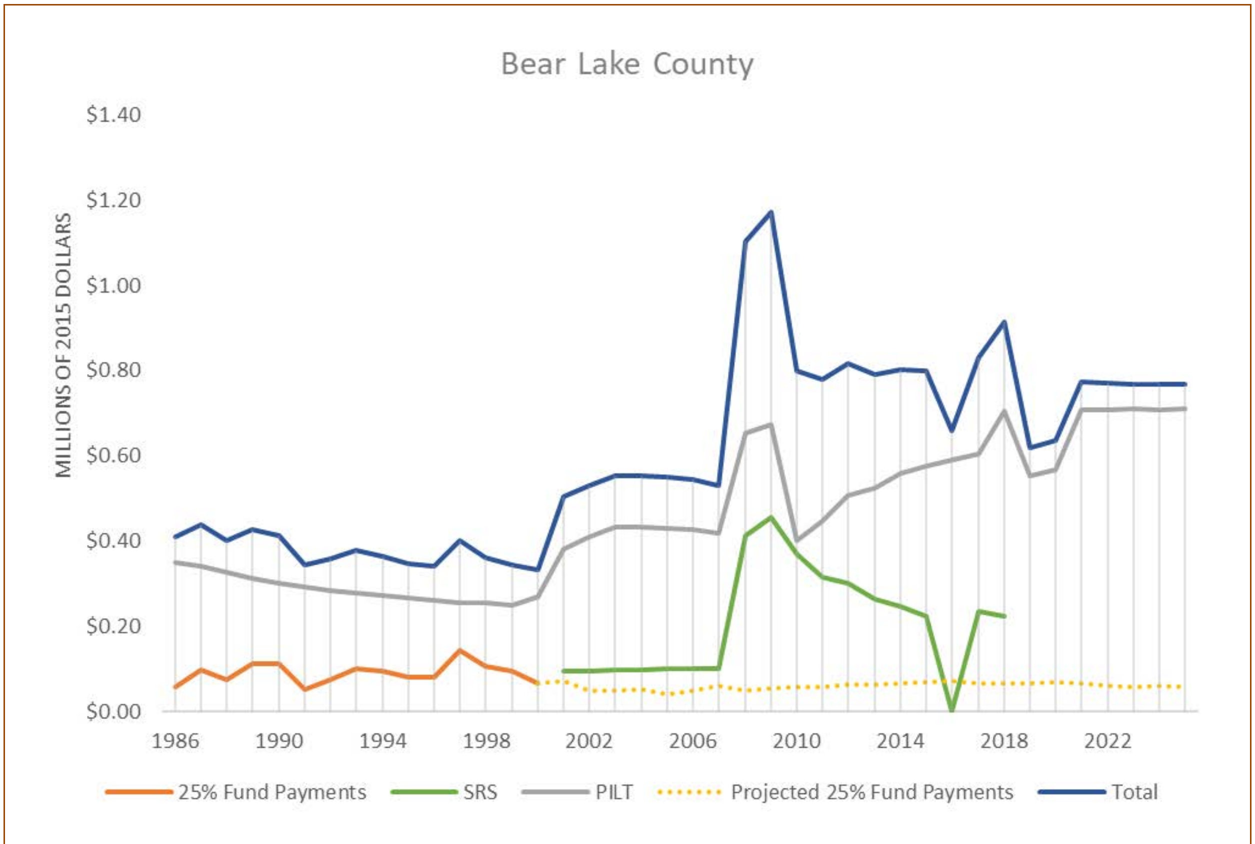
APPENDIX A
Historical and Projected Payments by County and Source

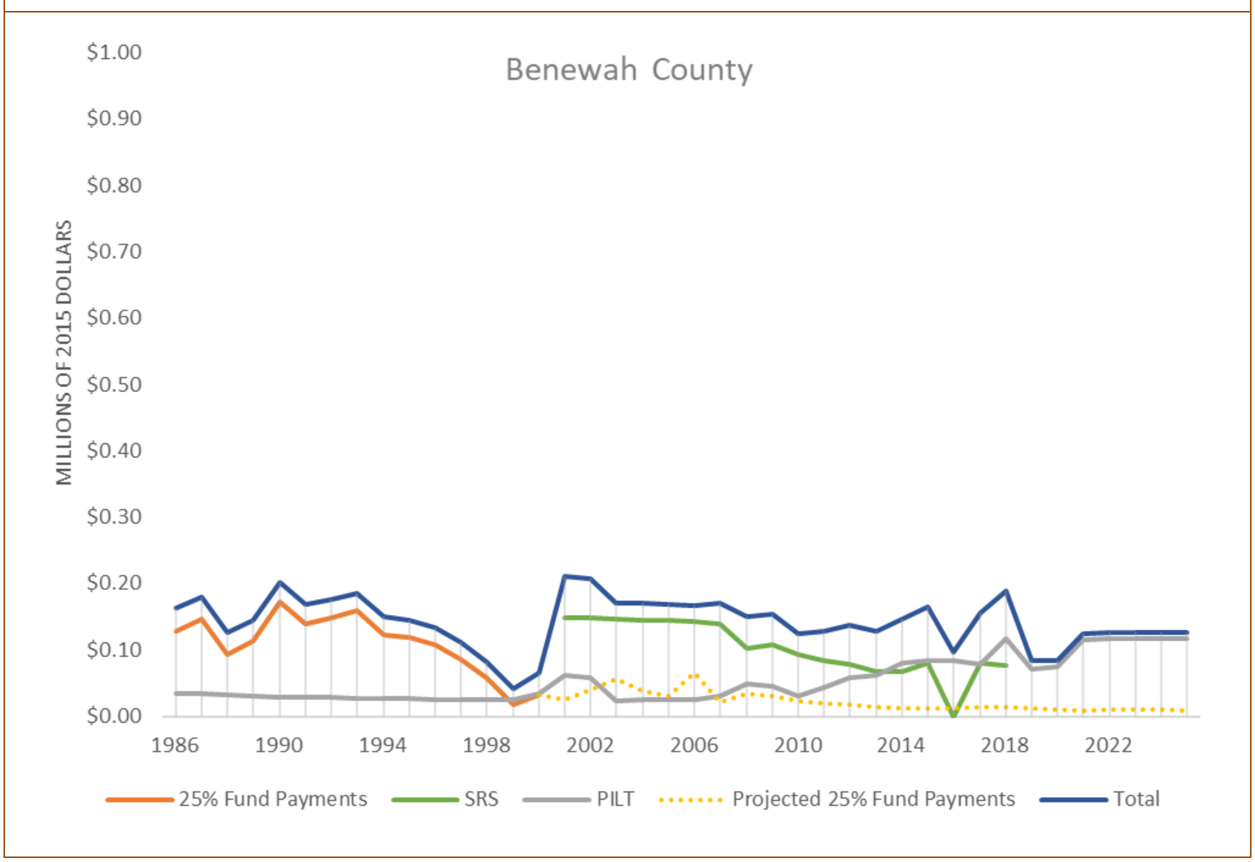
The following figures display historic payments by county with projections through 2025 assuming SRS expires in FY2018 and revenue-generating activities on national forests maintain the status quo.




Adams County
$1.60
$1.40
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Bannock County
$1.00
$0.90
$0.80
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Bear Lake County
MILLIONS OF 2015 DOLLARS
$1.40
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Benewah County
MILLIONS OF 2015 DOLLARS
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$0.80
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$0.00
1986
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1994
1998
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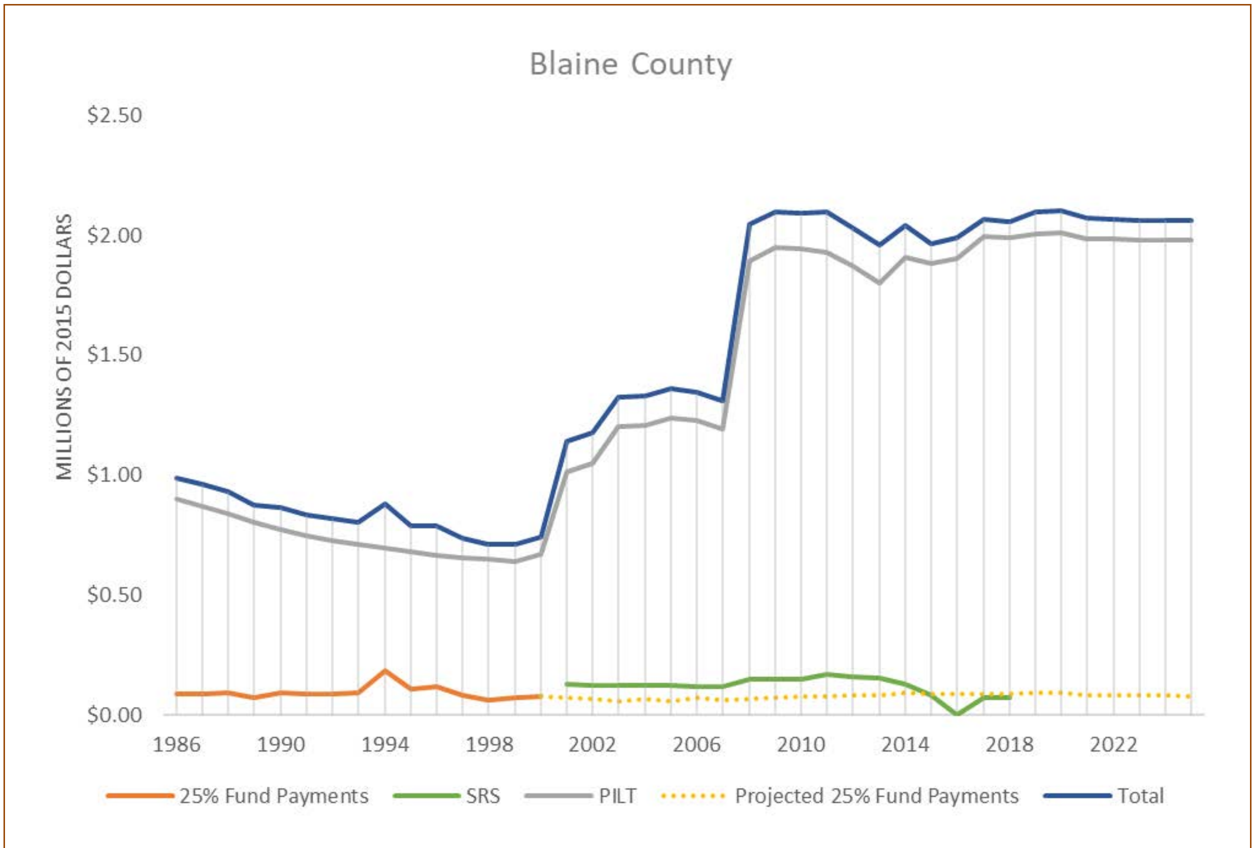
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Blaine County
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
MILLIONS OF 2015 DOLLARS
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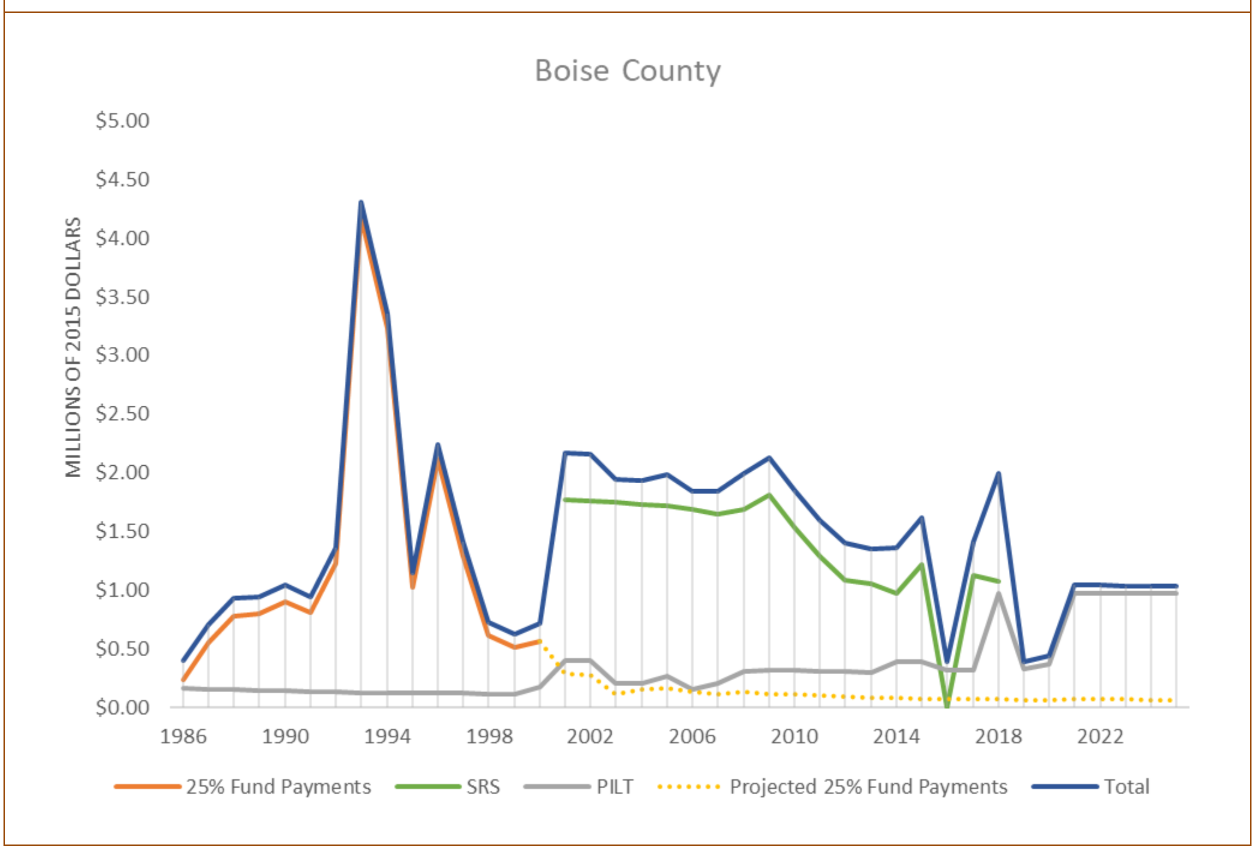
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Boise County
$5.00
$4.50
$4.00
$3.50
$3.00
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
MILLIONS OF 2015 DOLLARS
1986
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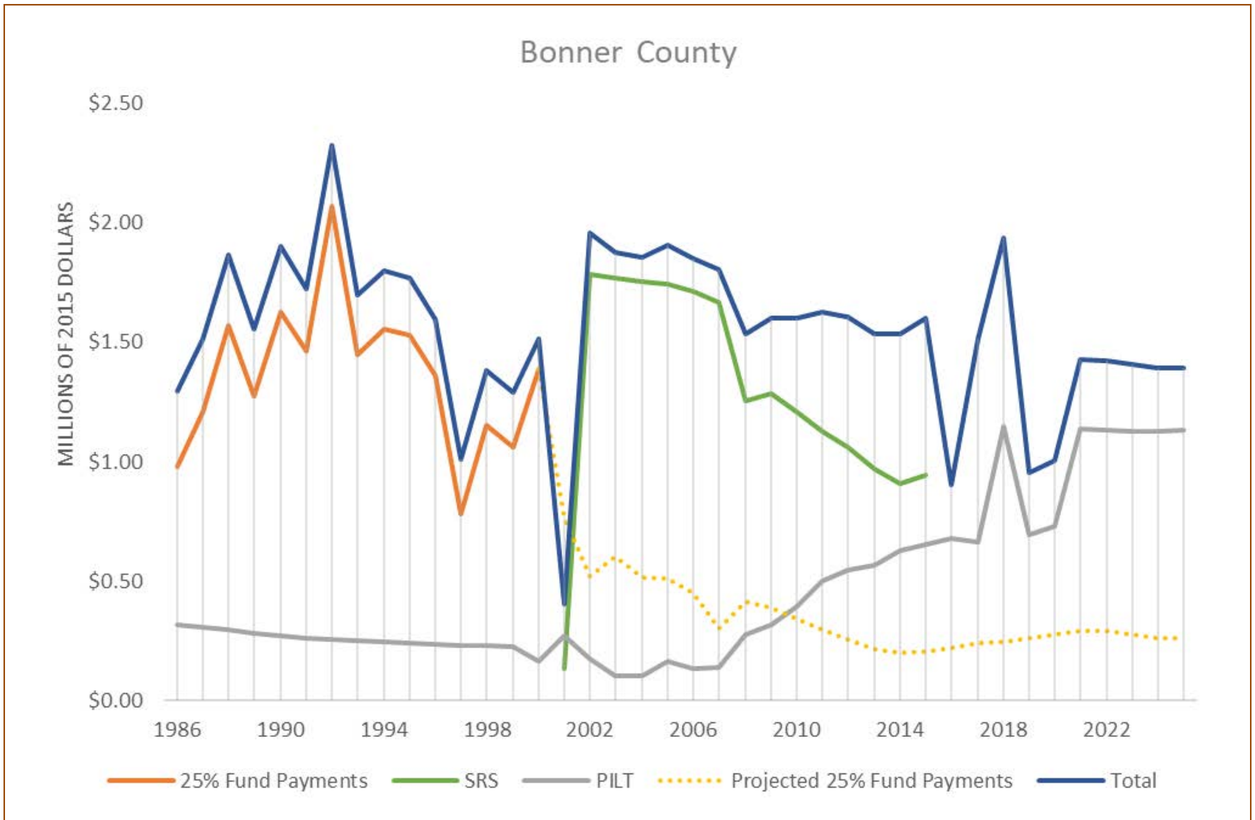
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total



Bonner County
MILLIONS OF 2015 DOLLARS
$2.50
$2.00
$1.50
$1.00
$0.50
$0.00
1986
1990
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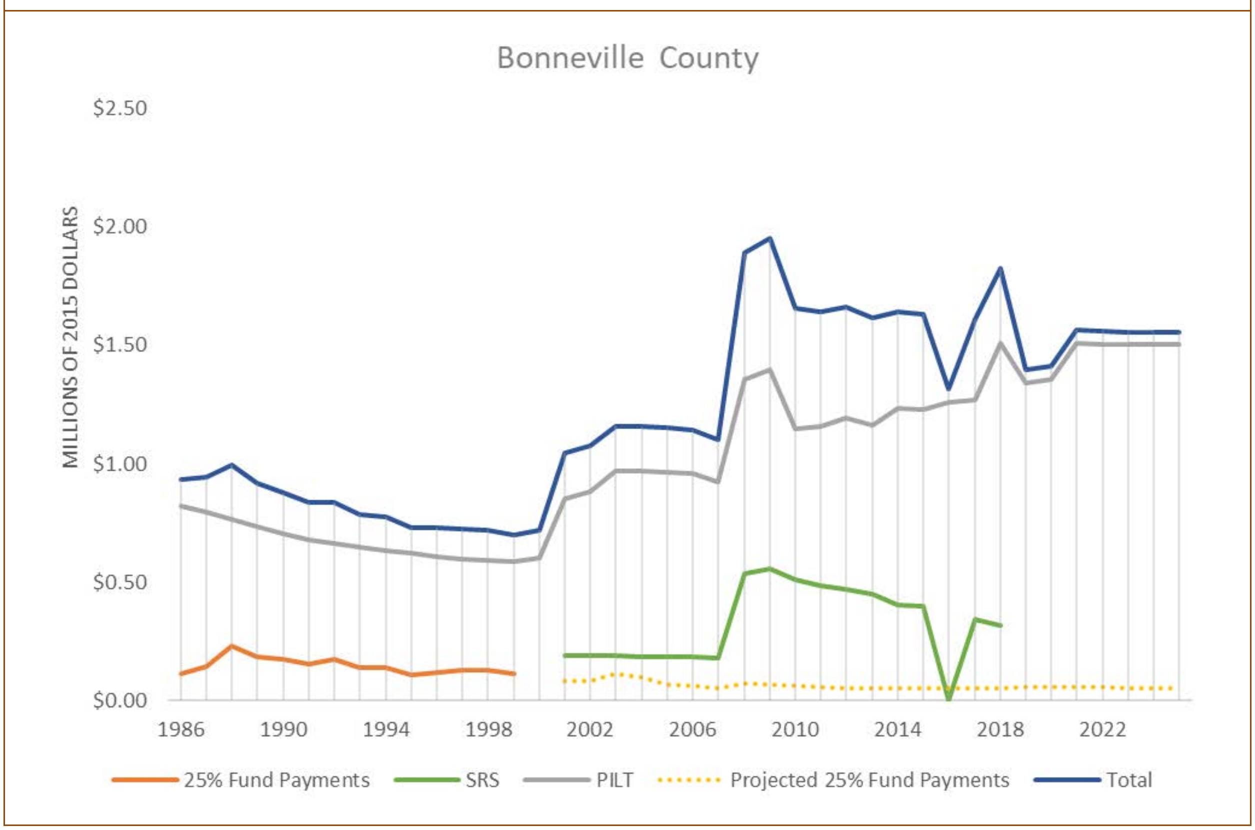
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total



Bonneville County
MILLIONS OF 2015 DOLLARS
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$2.00
$1.50
$1.00
$0.50
$0.00
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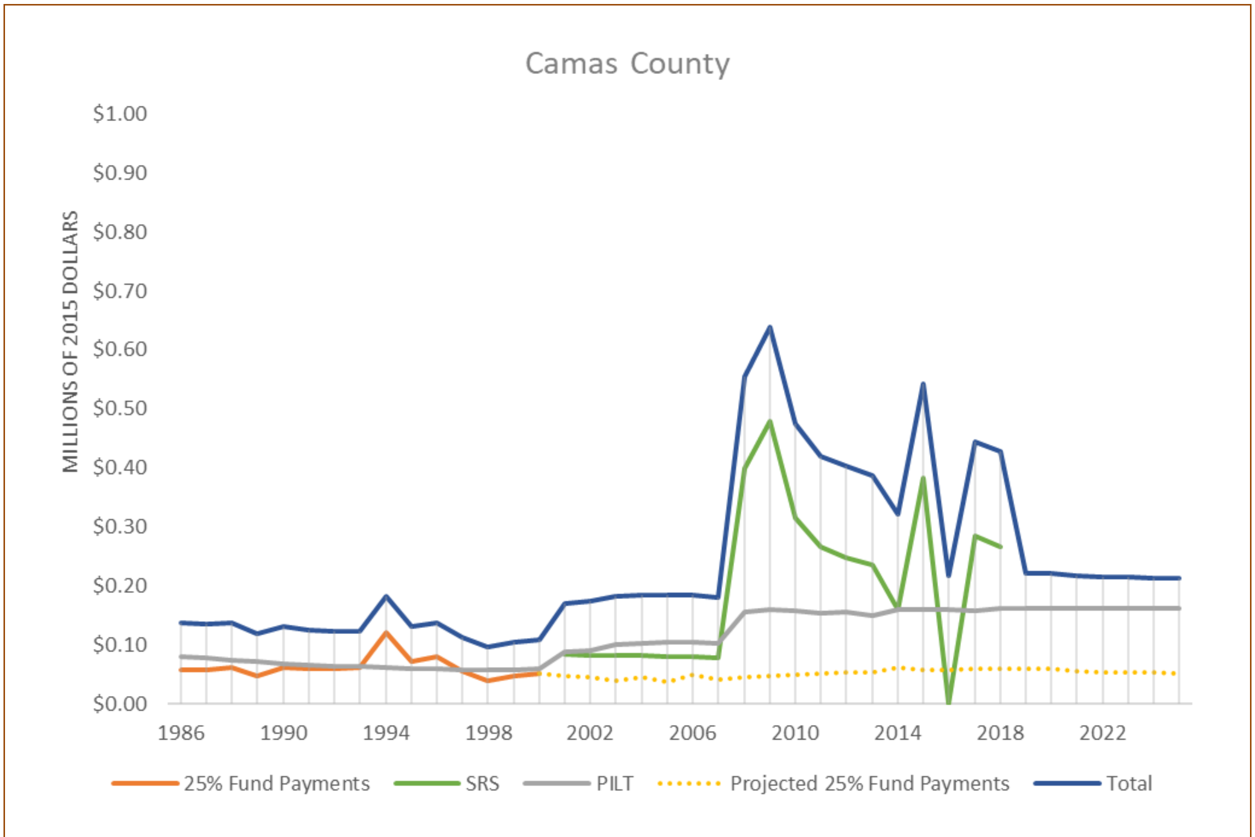
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.30
$0.20
$0.10
$0.00
MILLIONS OF 2015 DOLLARS
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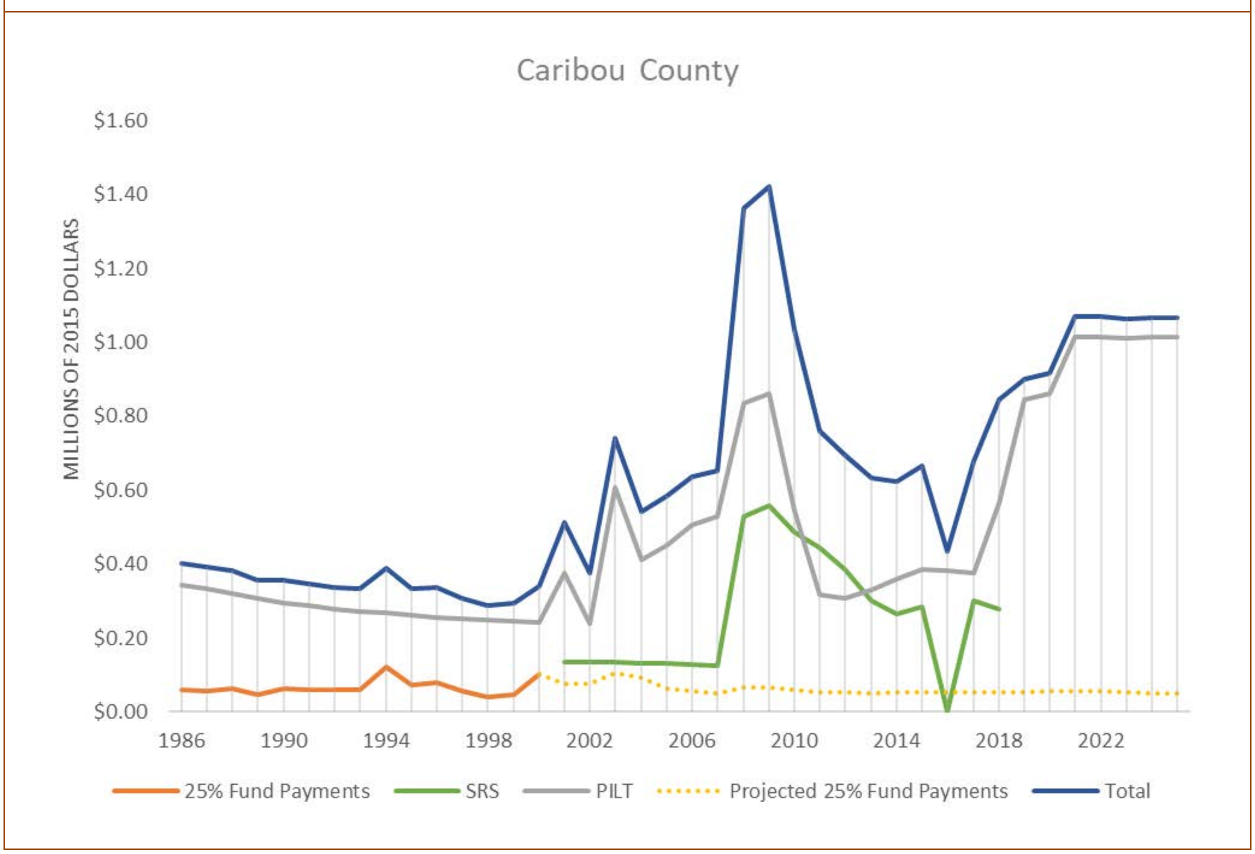
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Caribou County
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$1.40
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
MILLIONS OF 2015 DOLLARS
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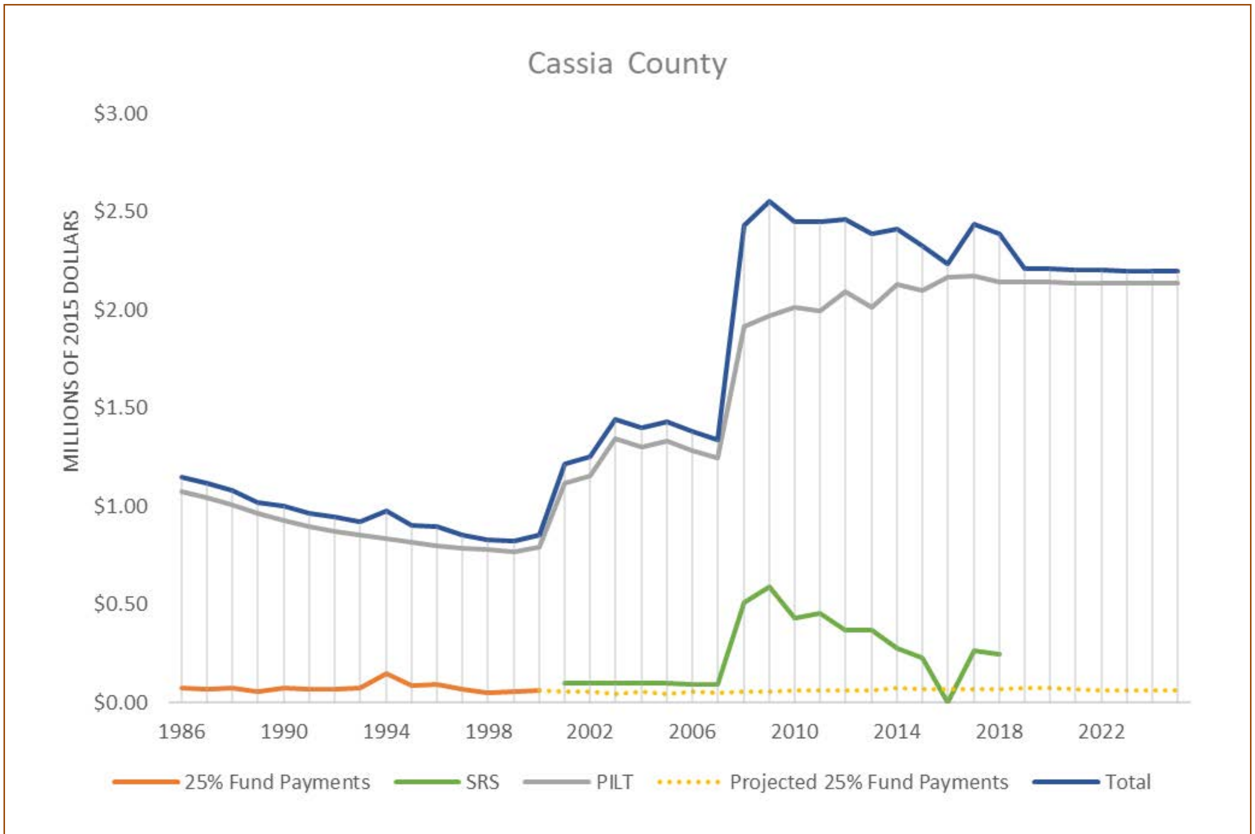
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.00
MILLIONS OF 2015 DOLLARS
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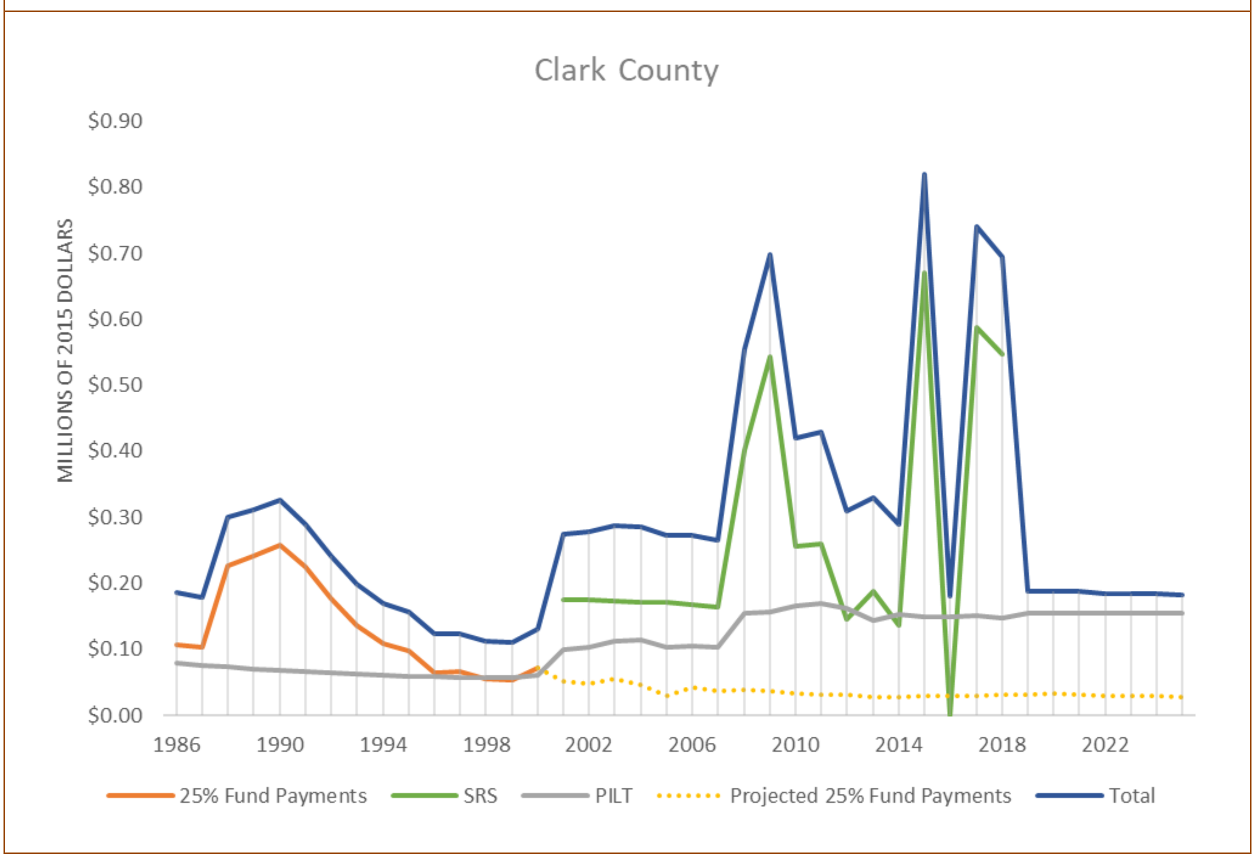
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.80
$0.70
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$0.40
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$0.00
MILLIONS OF 2015 DOLLARS
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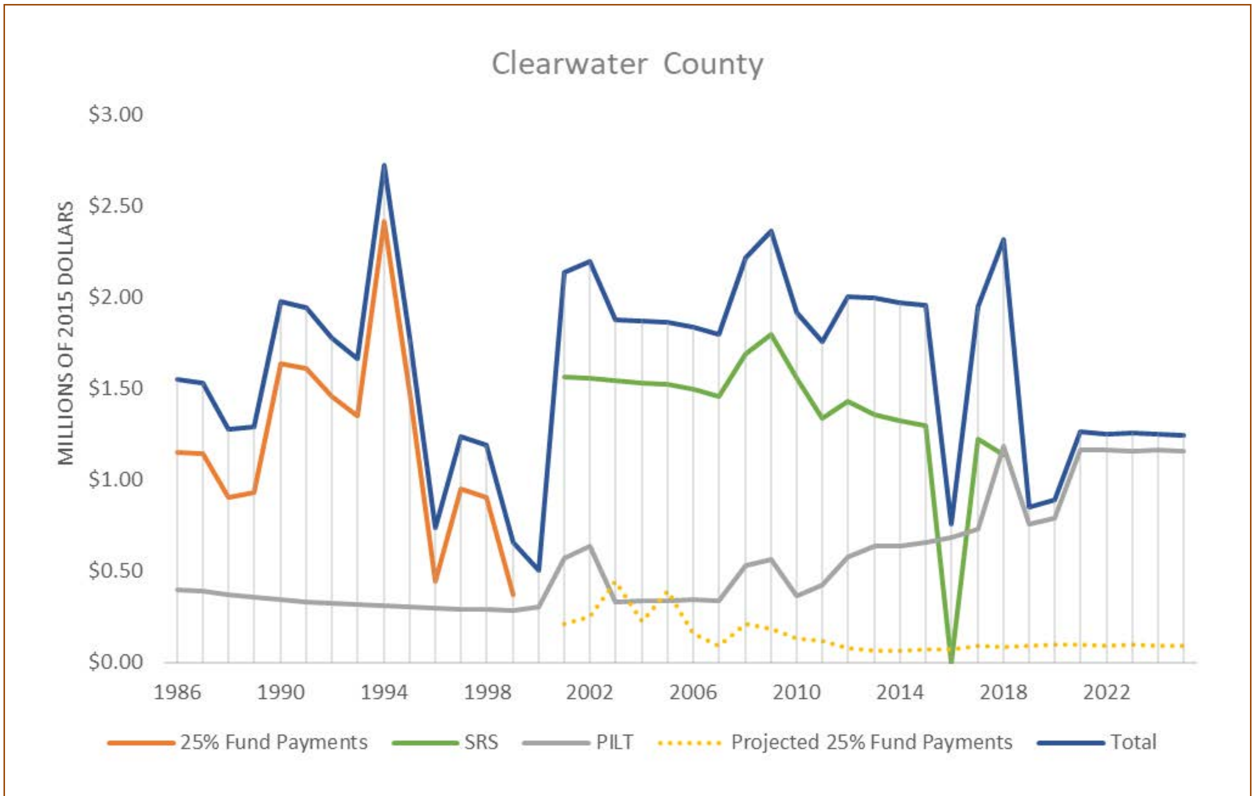
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.00
MILLIONS OF 2015 DOLLARS
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1998
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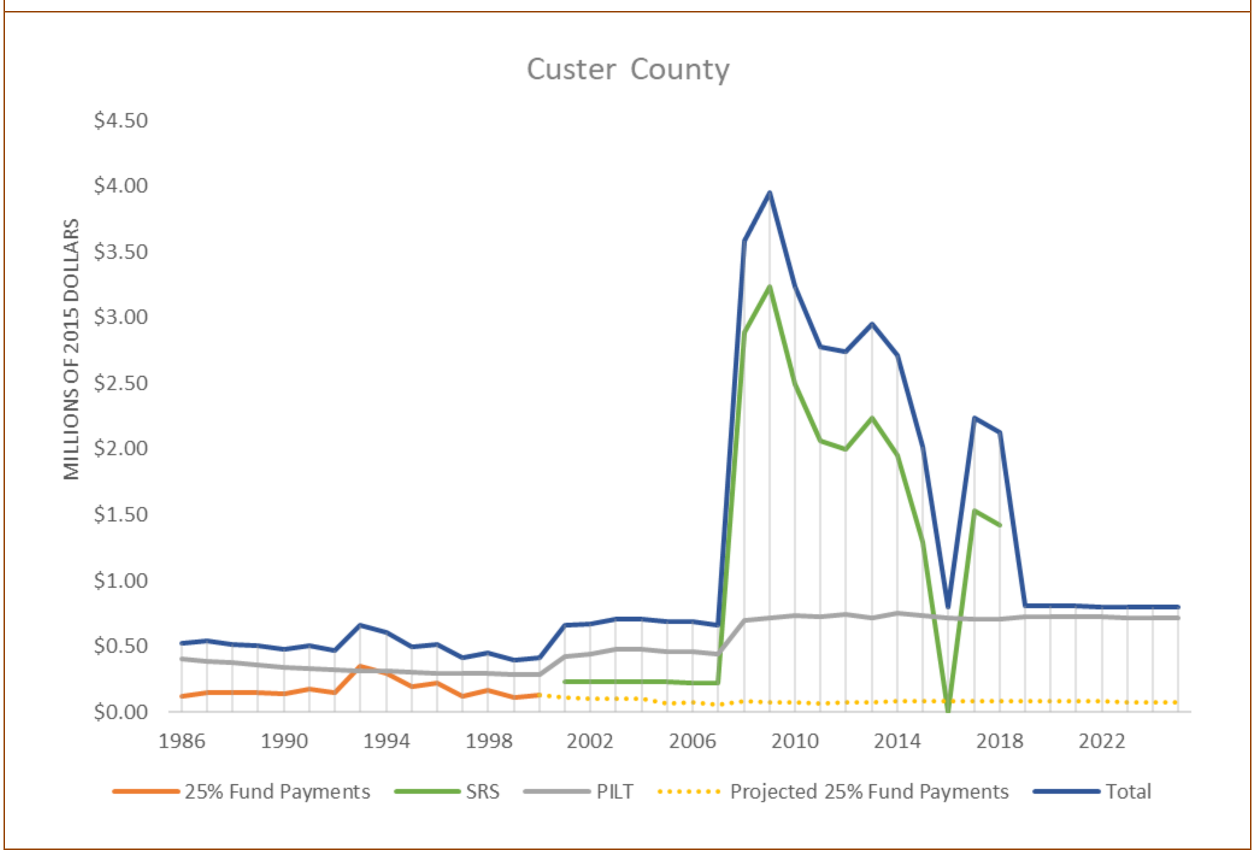
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$1.00
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$0.00
MILLIONS OF 2015 DOLLARS
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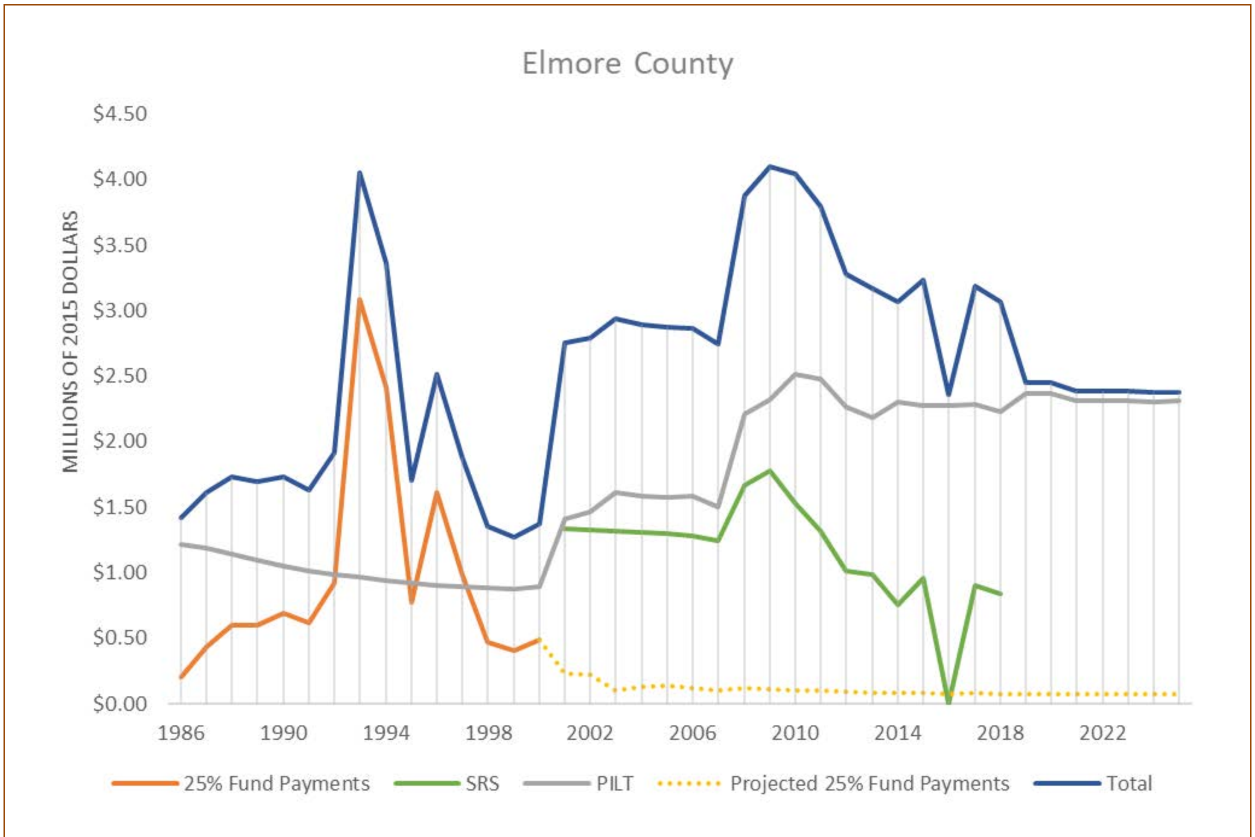
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.00
MILLIONS OF 2015 DOLLARS
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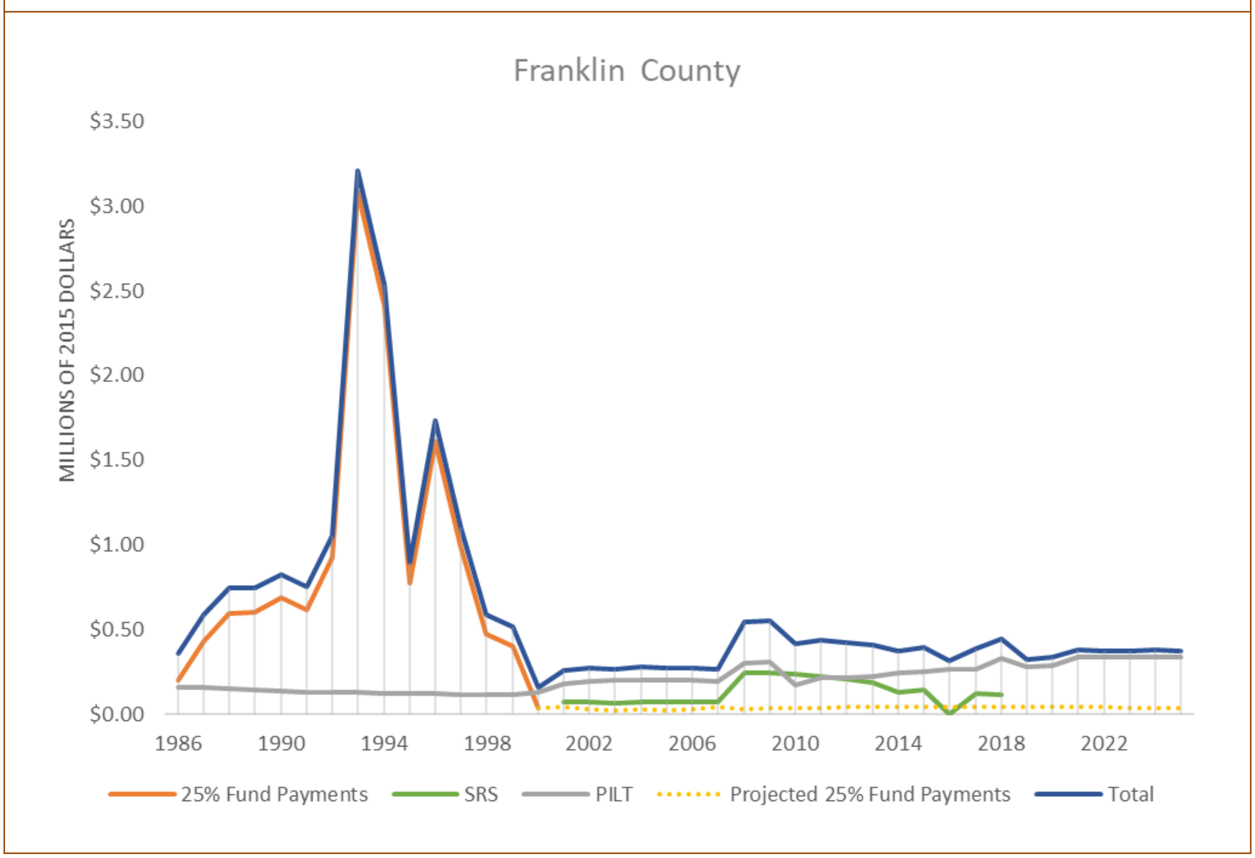
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.00
MILLIONS OF 2015 DOLLARS
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1994
1998
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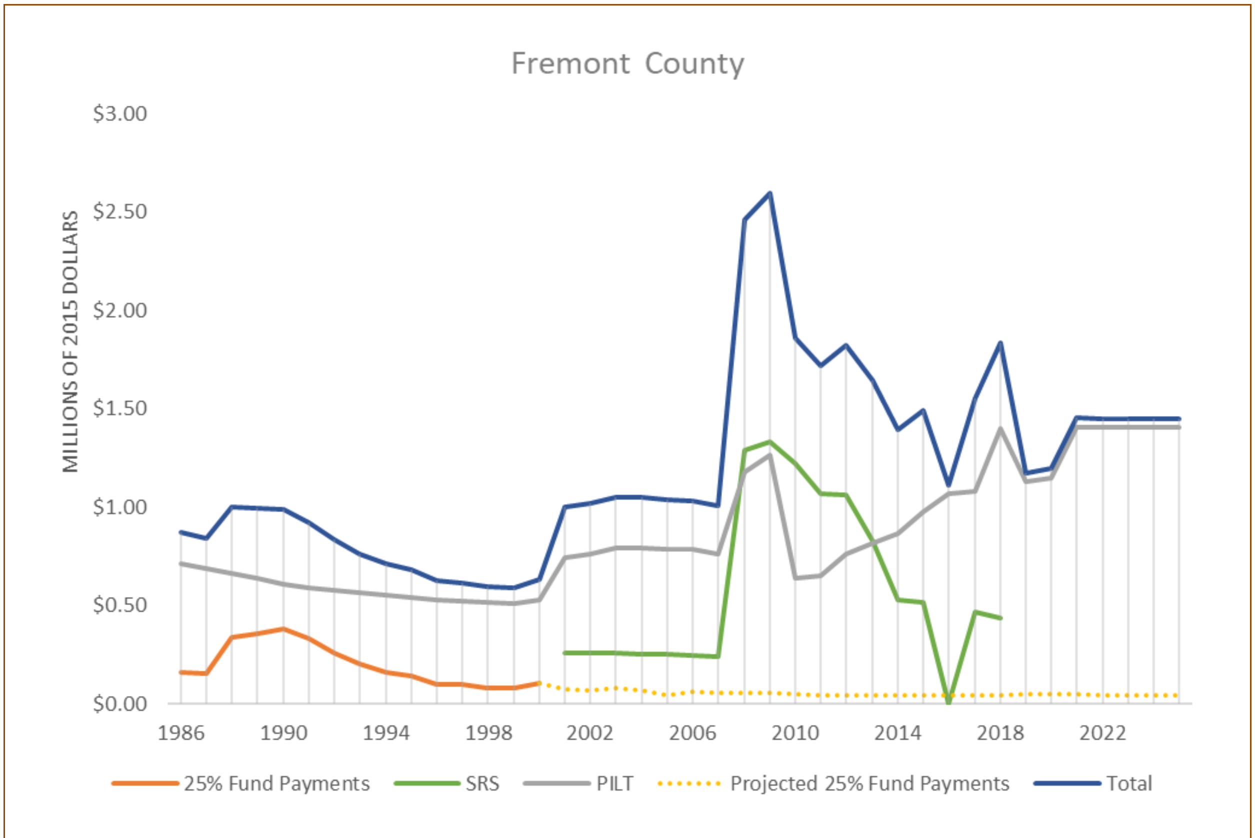
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total



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$0.50
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MILLIONS OF 2015 DOLLARS
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1990
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1998
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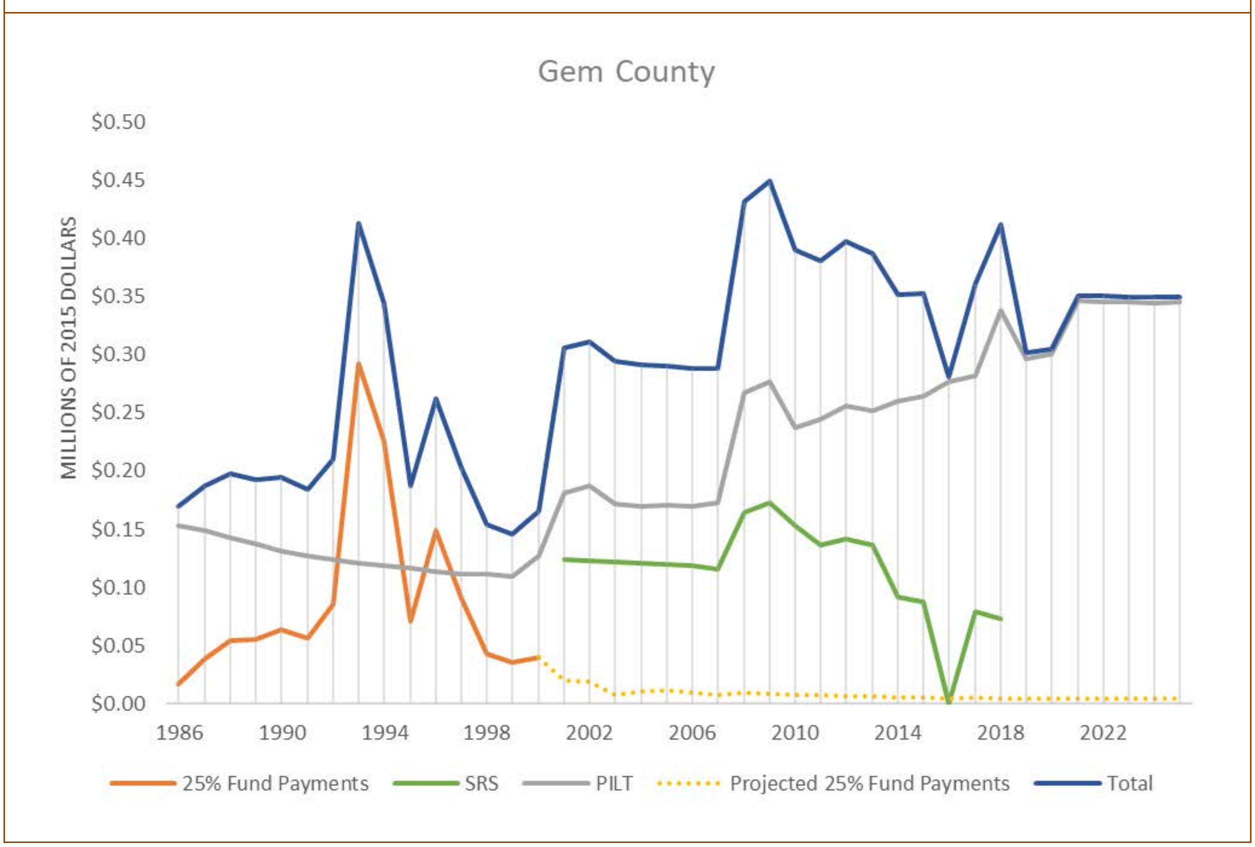
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total



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$0.00
MILLIONS OF 2015 DOLLARS
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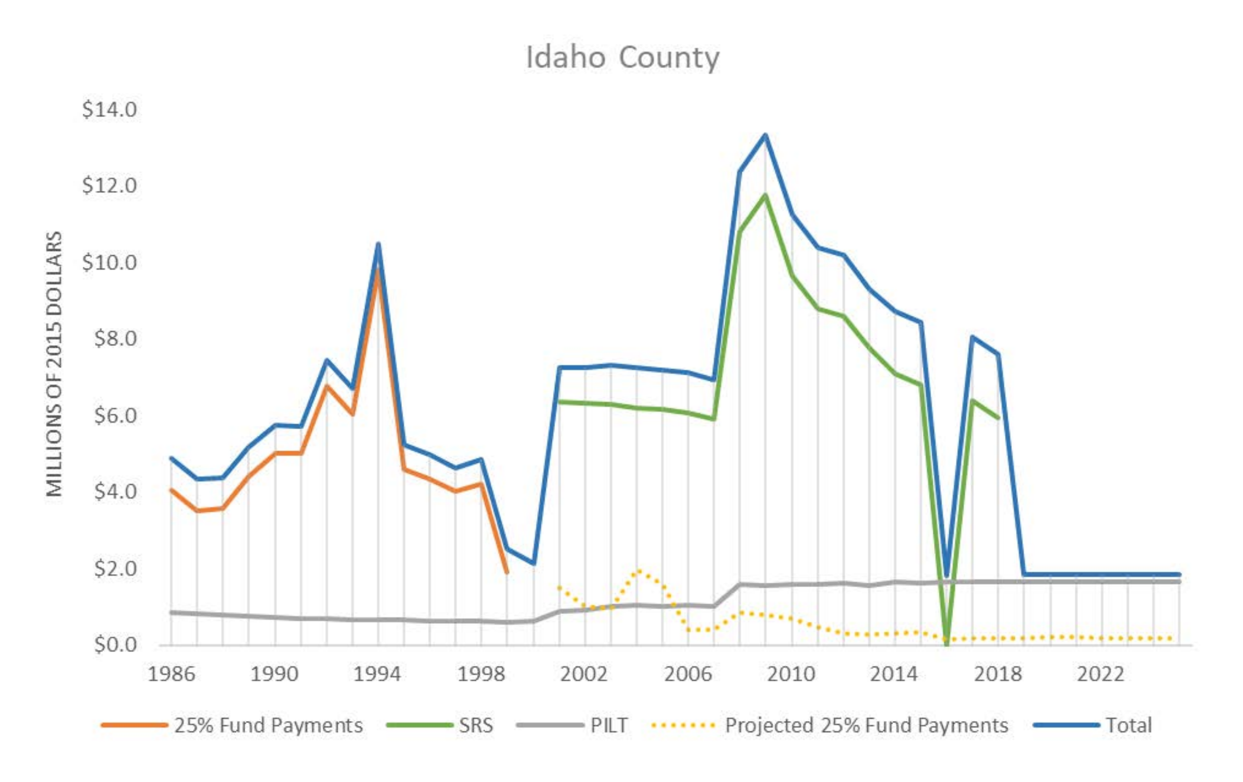
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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MILLIONS OF 2015 DOLLARS
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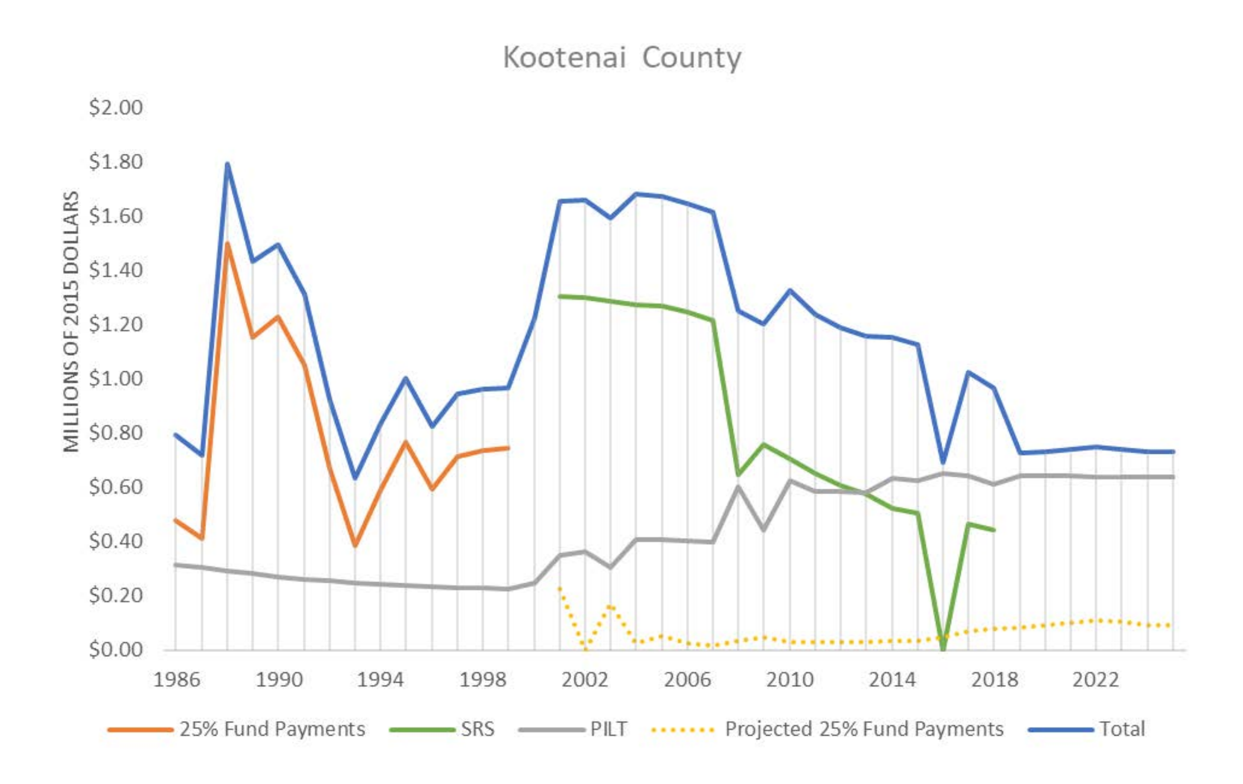
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$1.00
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$0.60
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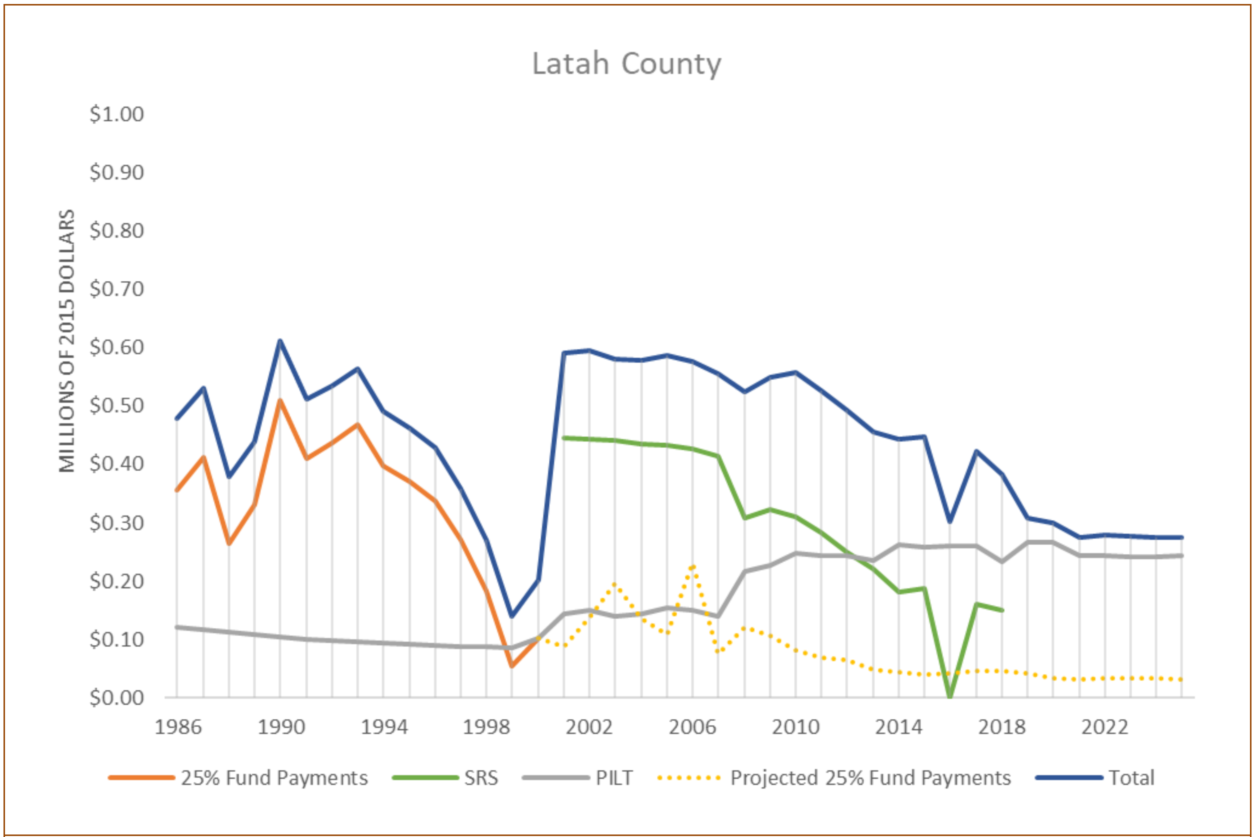
$0.20
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Latah County
MILLIONS OF 2015 DOLLARS
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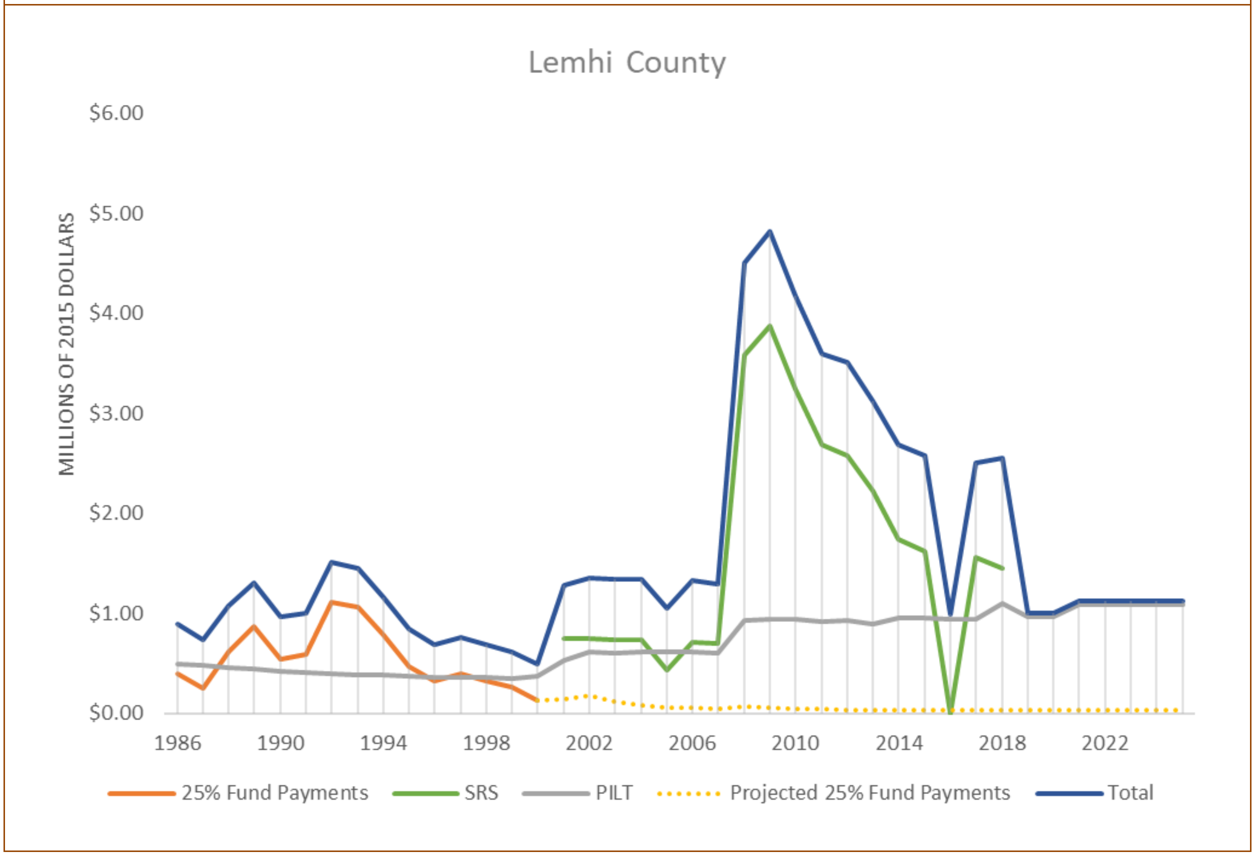
$0.30
$0.20
$0.10
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Lemhi County
MILLIONS OF 2015 DOLLARS
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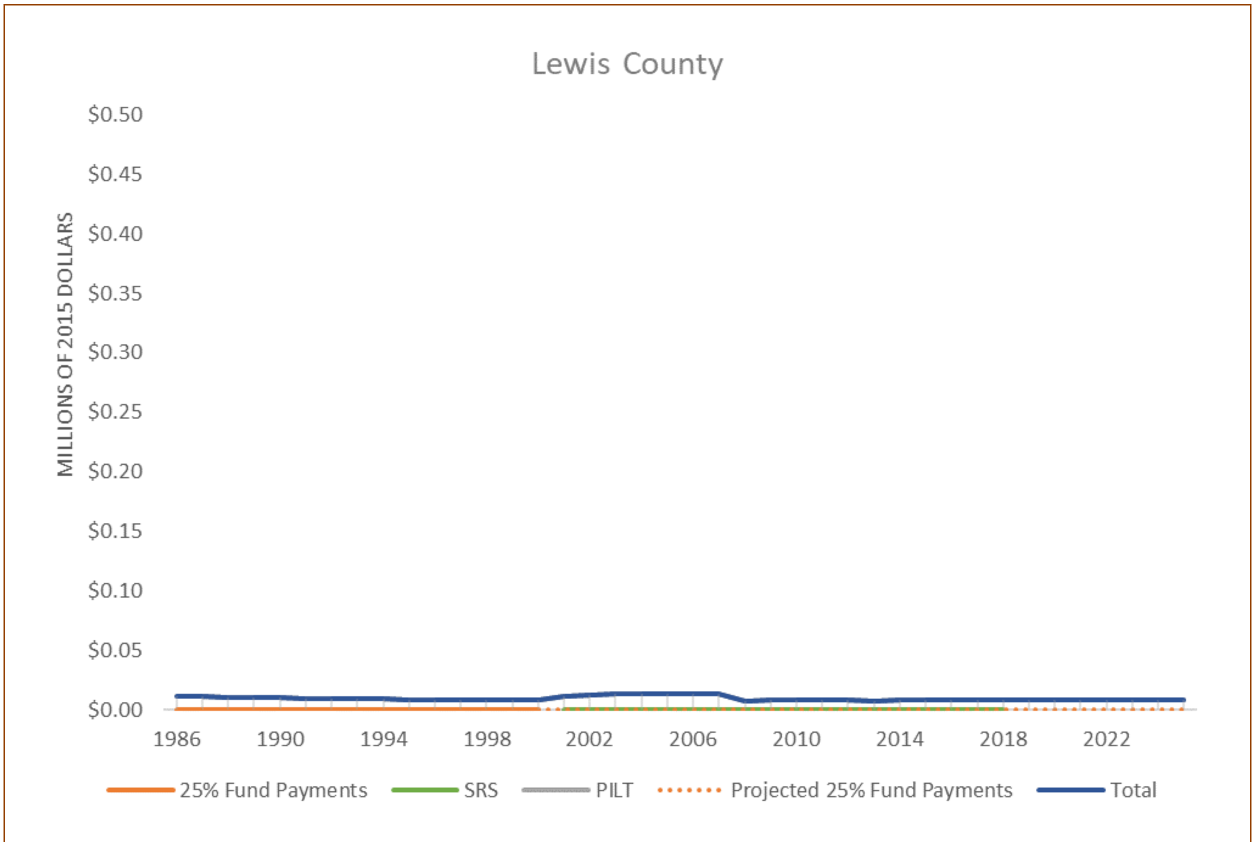
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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$0.00
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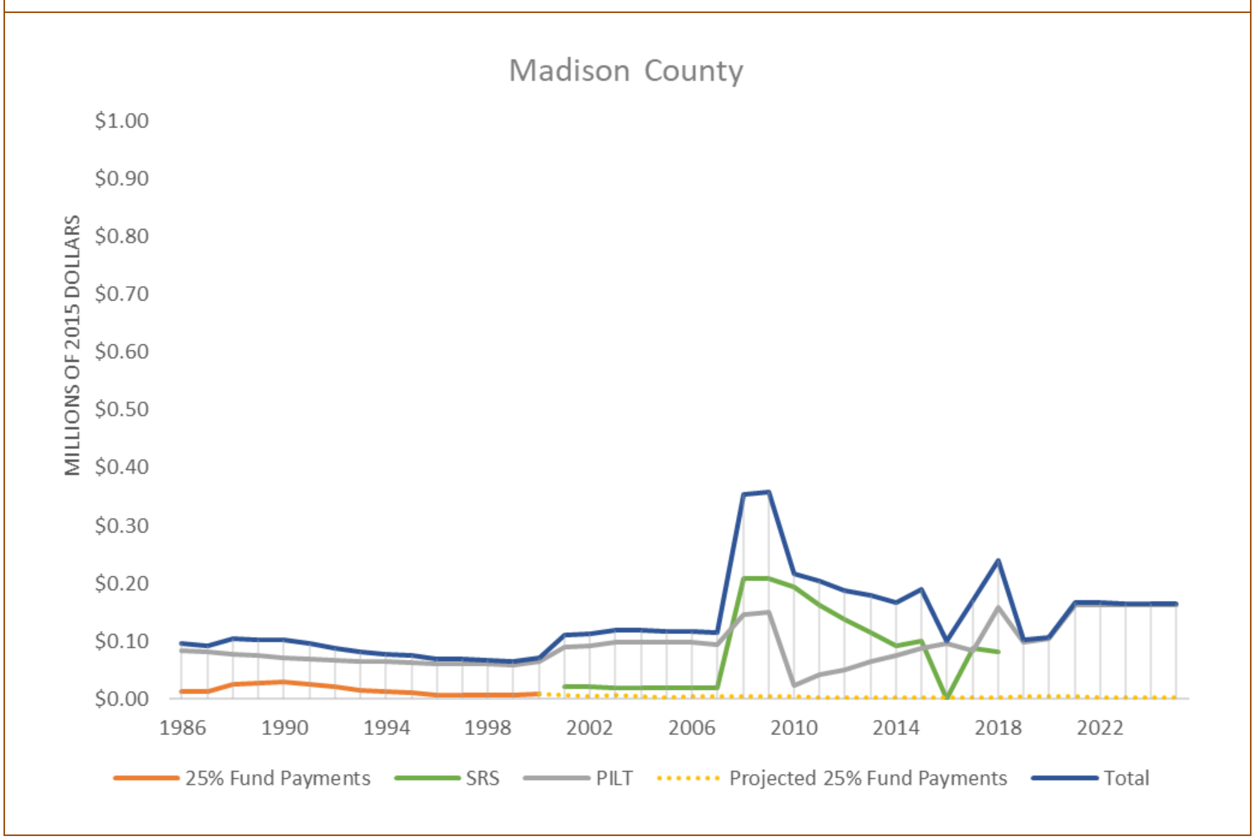
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total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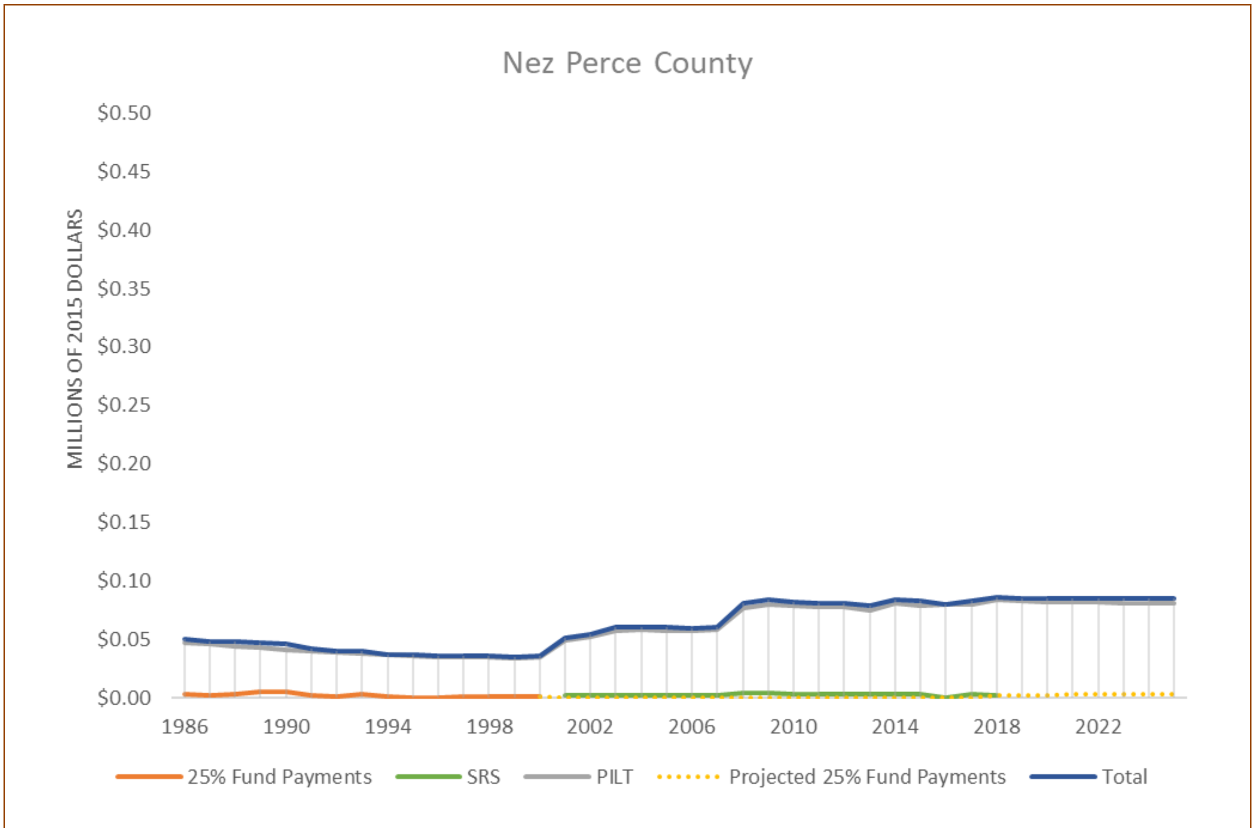
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Nez Perce County
MILLIONS OF 2015 DOLLARS
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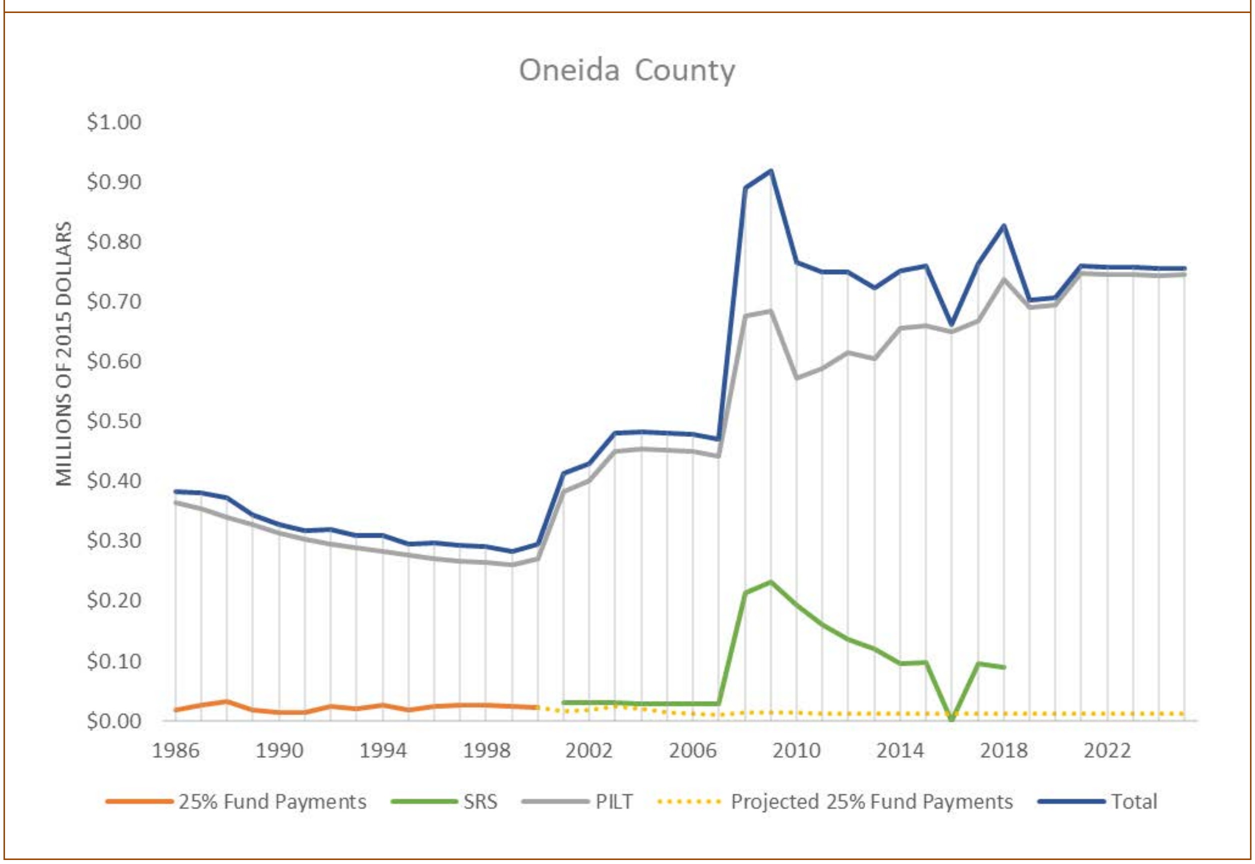
$0.45
$0.40
$0.35
$0.30
$0.25
$0.20
$0.15
$0.10
$0.05
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Oneida County
MILLIONS OF 2015 DOLLARS
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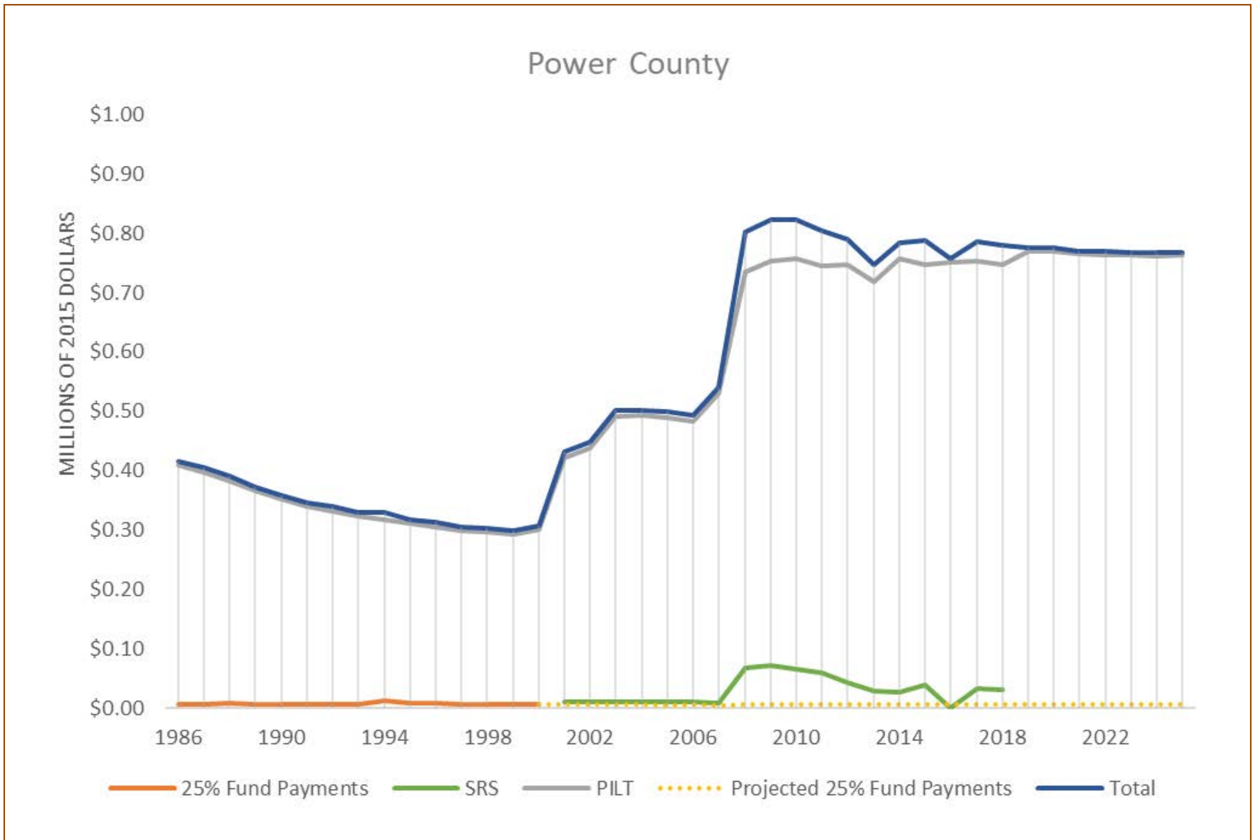
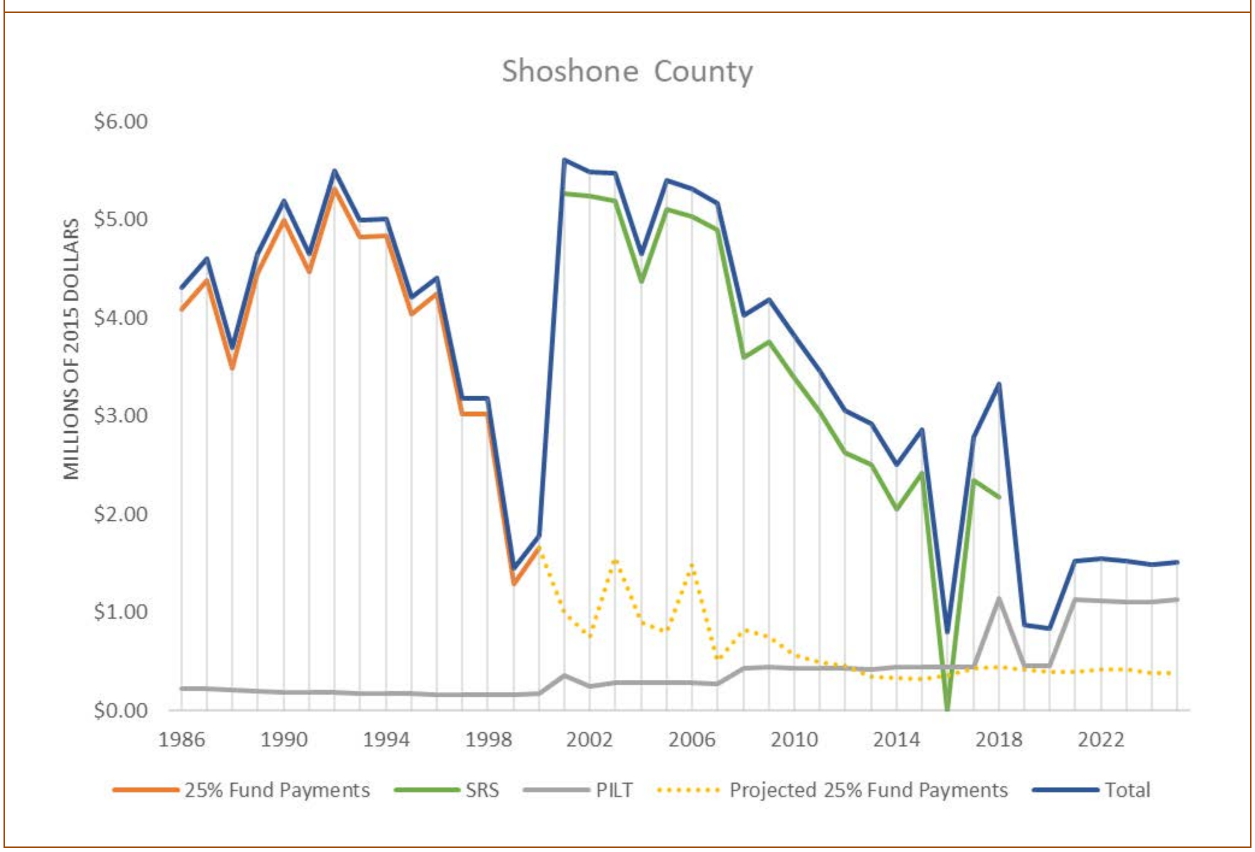
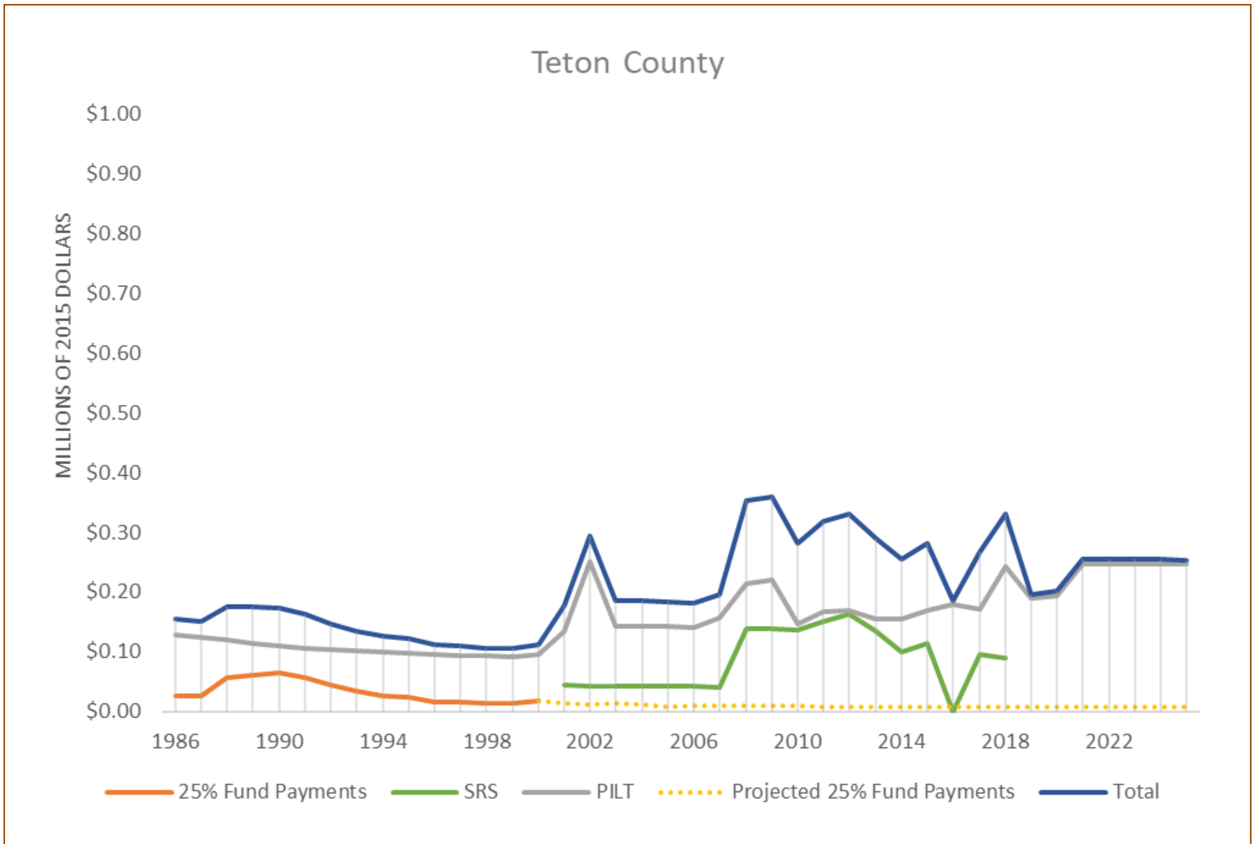
$0.90
$0.80
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total



Power County
MILLIONS OF 2015 DOLLARS
$1.00
$0.90
$0.80
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total



Shoshone County
MILLIONS OF 2015 DOLLARS
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Teton County
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$0.90
$0.80
$0.70
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
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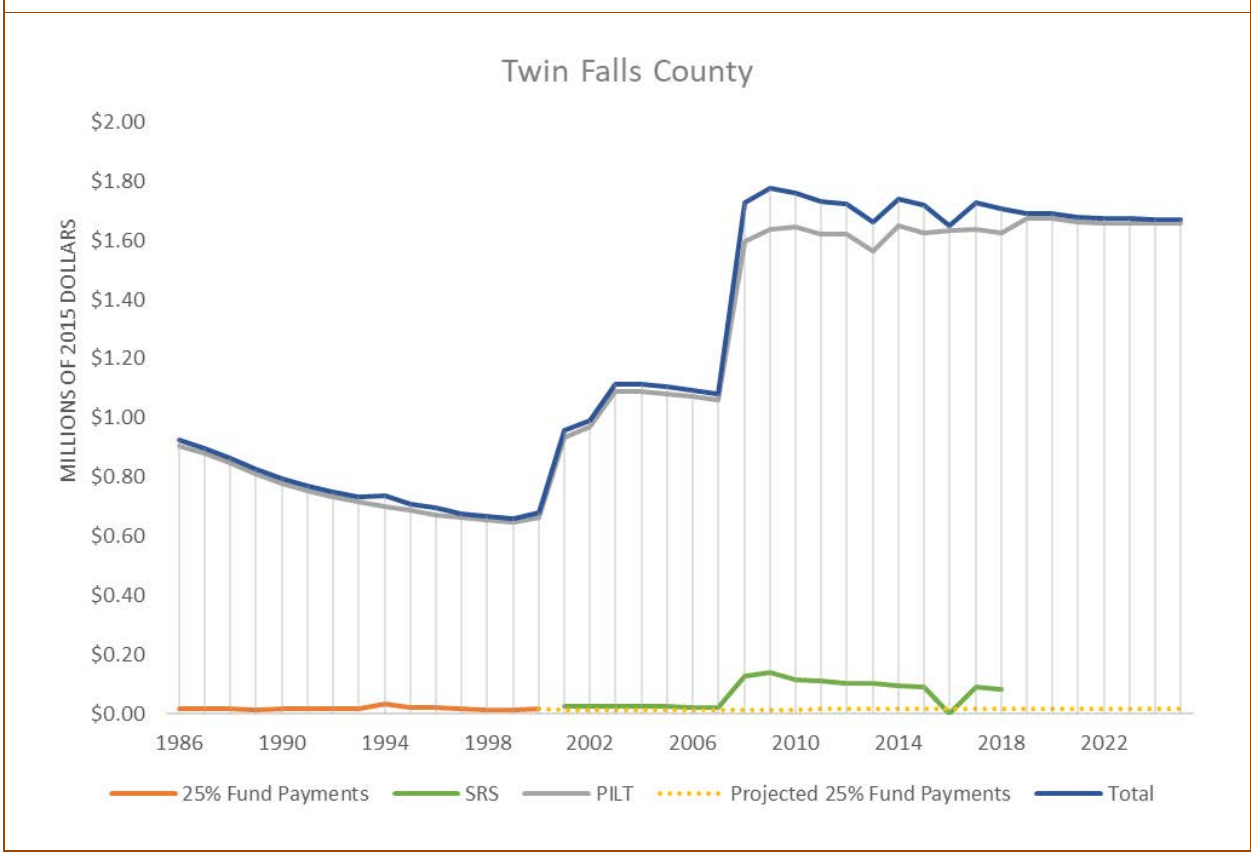
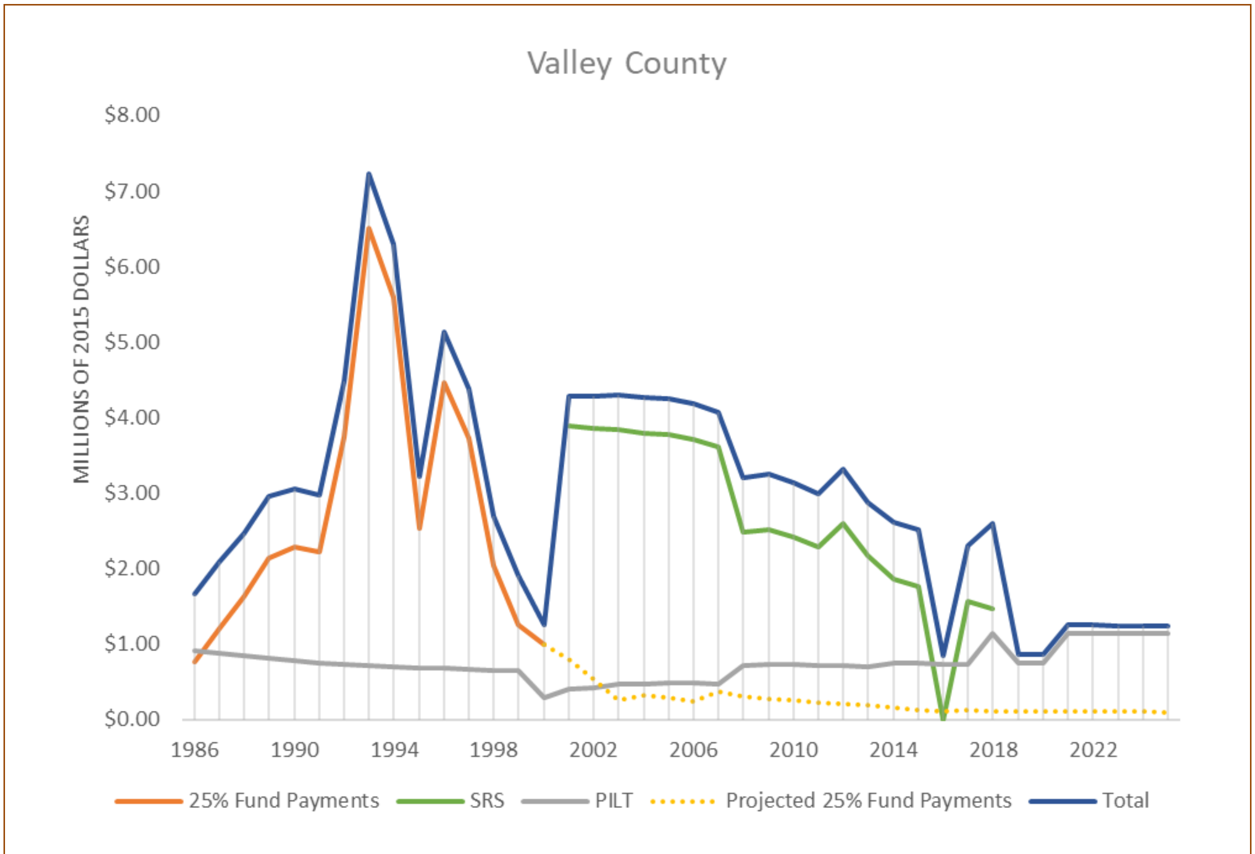
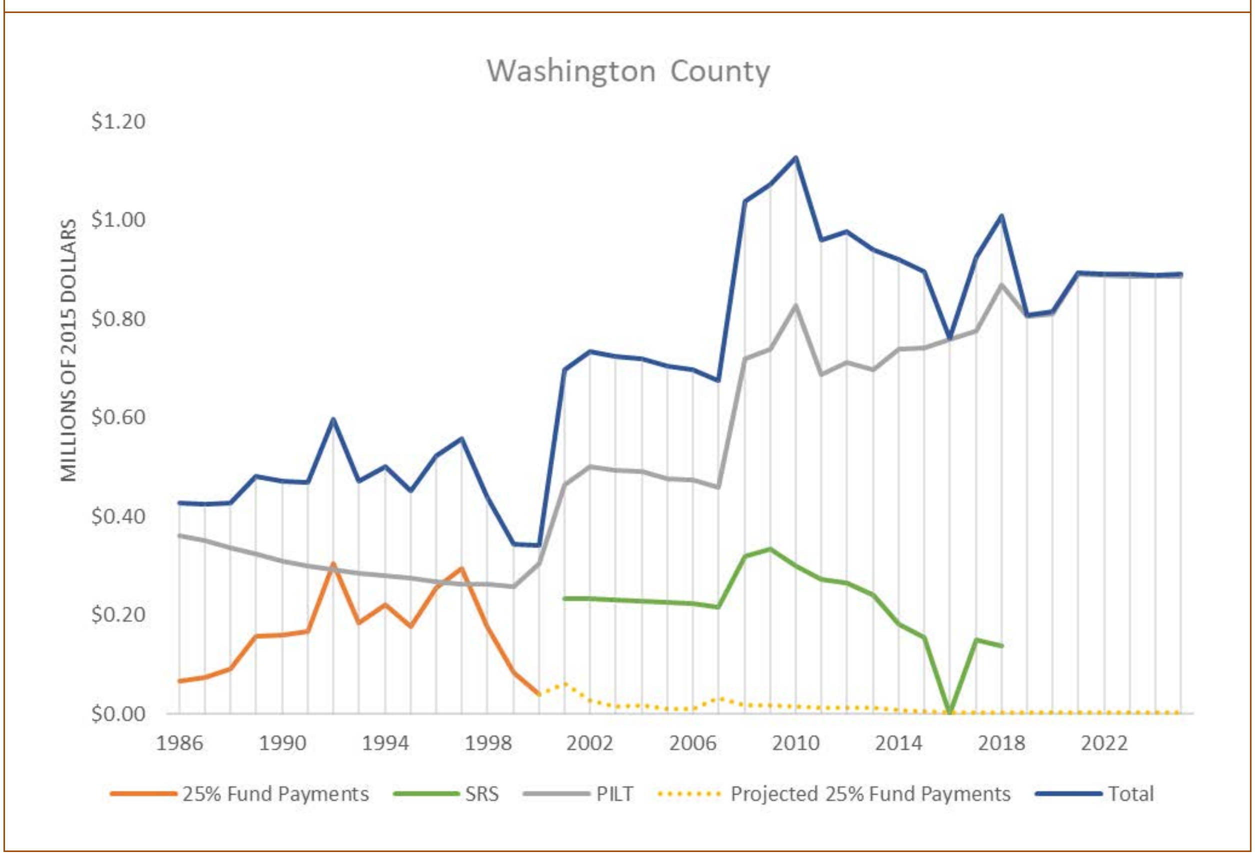
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Twin Falls County
$2.00
$1.80
$1.60
$1.40
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Valley County
$8.00
$7.00
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total


Washington County
$1.20
$1.00
$0.80
$0.60
$0.40
$0.20
$0.00
MILLIONS OF 2015 DOLLARS
1986
1990
1994
1998
2002
2006
2010
2014
2018
2022
25% Fund Payments
SRS
PILT
Projected 25% Fund Payments
Total

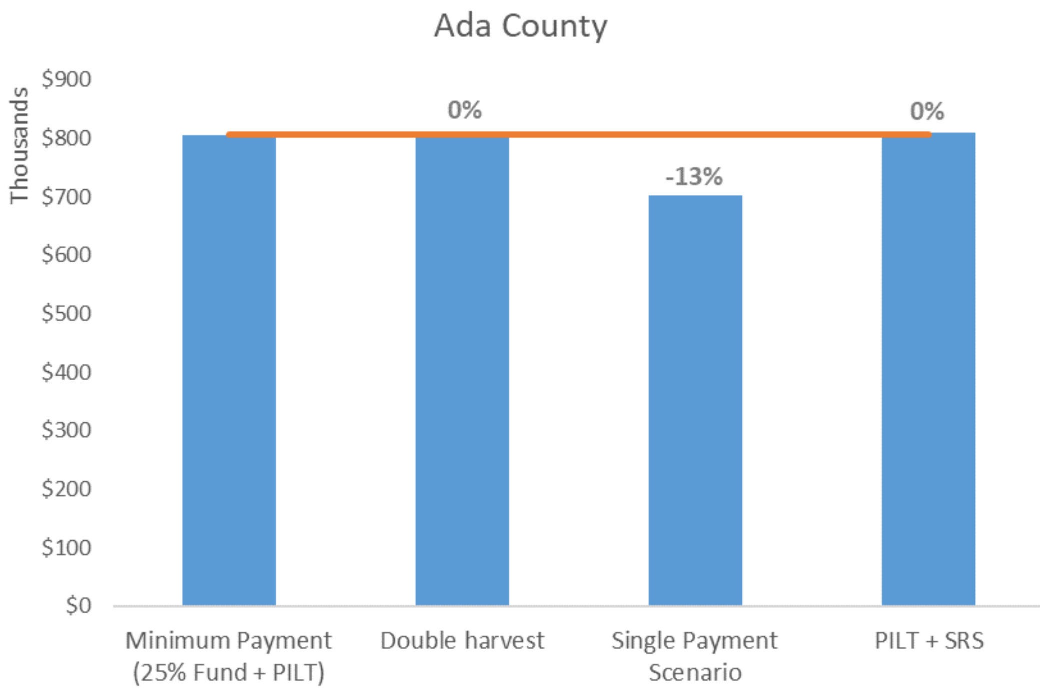
APPENDIX B
Scenario Comparisons by County

The following figures compare the following scenarios in terms of changes in payment levels by county:

- *Minimum Payment (25% Fund + PILT, no SRS)*
- *Double Harvest (no SRS),*
- *Single Payment Scenario + Double harvest,*
- *PILT + SRS (FY2017)*

ADA COUNTY

Ada County Demographic Data	Value
National Forest System Acres	3,956
US Fish and Wildlife Refuge Acres - Acquired	1
Bureau of Land Management Acres	278,403
Wilderness Acres	0
Public Land as Share of County	44%
Population	444,028
Economic Performance Index	1.15

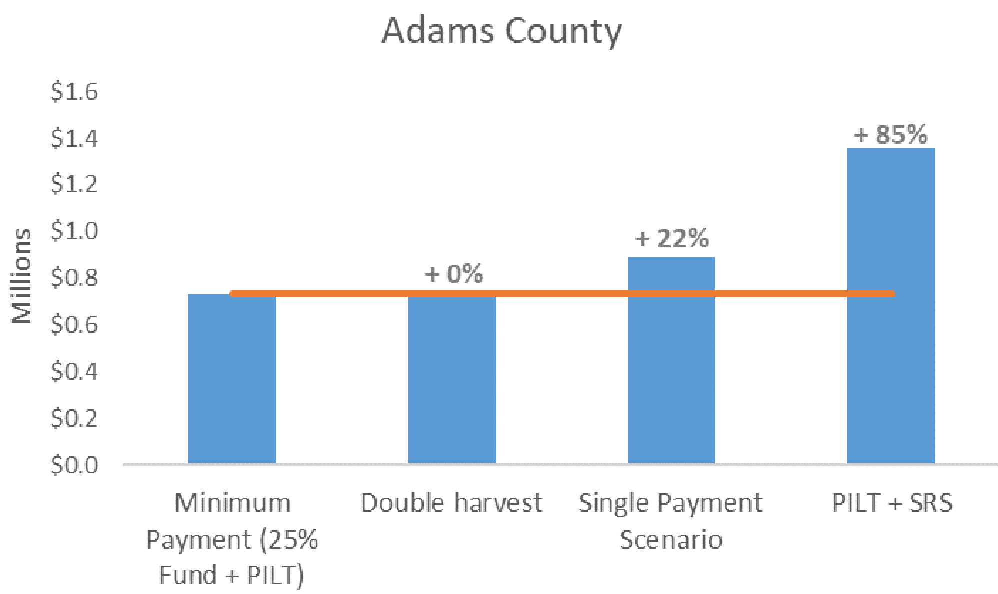


Ada County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Double harvest	$806,580	0%	$35
Minimum Payment (25% Fund + PILT)	$806,545		
PILT + SRS	$792,456	0%	$2,736
Single Payment Scenario	$701,819	-13%	($104,726)

ADAMS COUNTY

Adams County Demographic Attributes	Value
National Forest System Acres	507,747
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	64,572
Wilderness Acres	22,652
Public Land as Share of County	62%
Population (2016)	3,900
Economic Performance Index	0.85

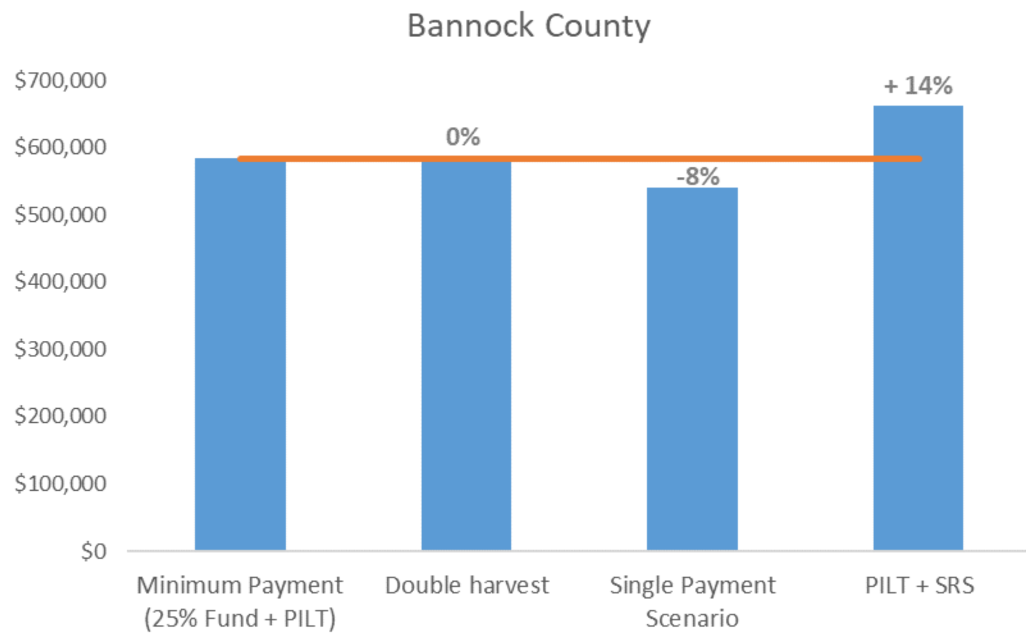


Adams County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$891,299	22%	$158,623
PILT + SRS	$1,357,609	85%	$624,933
Double harvest	$735,098	0%	$2,422
Minimum Payment (25% Fund + PILT)	$732,676		

BANNOCK COUNTY

National Forest System Acres	118,900
US Fish and Wildlife Refuge Acres - Acquired	39
Bureau of Land Management Acres	78,533
Wilderness Acres	0
Public Land as Share of County	29%
Population (2016)	84,377
Economic Performance Index	1.10

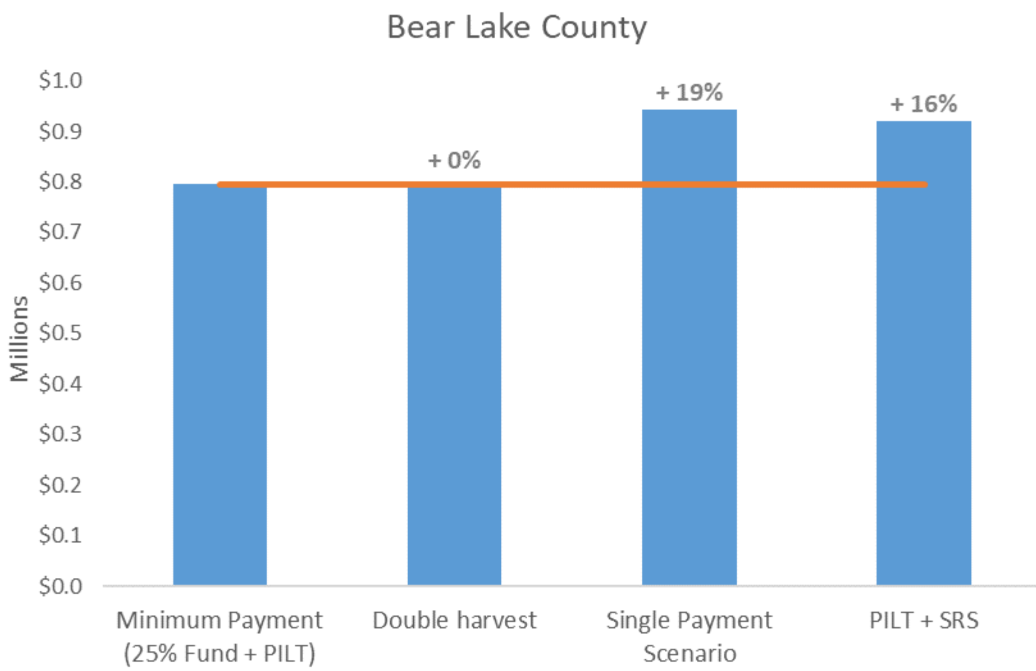


Bannock County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$662,068	14%	$78,794
Double harvest	$585,094	0%	$1,820
Minimum Payment (25% Fund + PILT)	$583,274		$0
Single Payment Scenario	$539,415	-8%	($43,859)

BEAR LAKE COUNTY

Bear Lake County Demographic Attributes	Value
National Forest System Acres	229,977
US Fish and Wildlife Refuge Acres - Acquired	2,226
Bureau of Land Management Acres	73,811
Wilderness Acres	0
Public Land as Share of County	43%
Population (2016)	5,945
Economic Performance Index	0.84

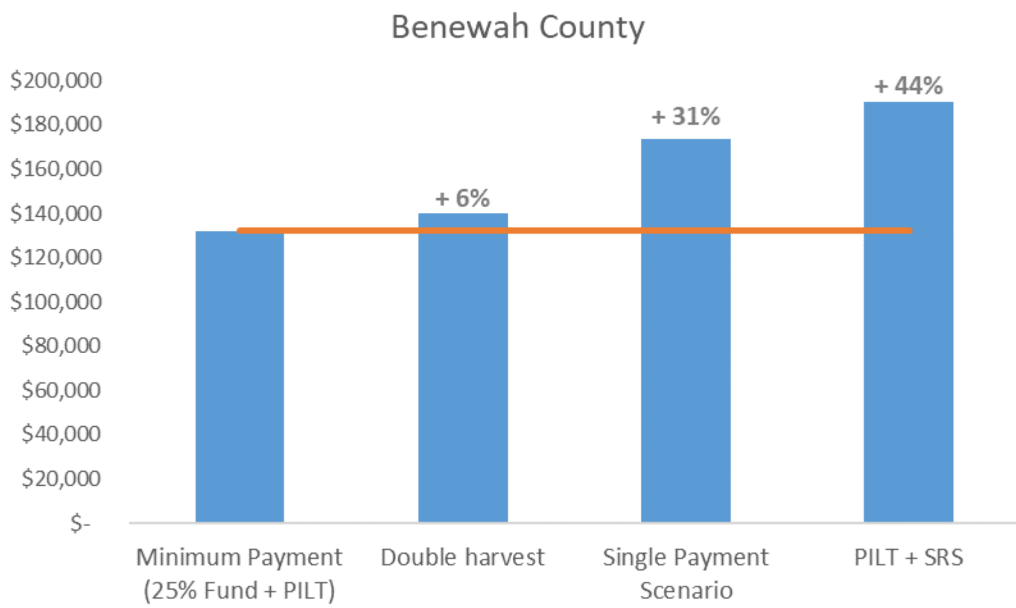


Bear Lake County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$943,395	19%	$148,319
PILT + SRS	$919,588	16%	$124,512
Double harvest	$799,027	0%	$3,951
Minimum Payment (25% Fund + PILT)	$795,076		$0

BENEWAH COUNTY

Benewah County Demographic Attributes	Value
National Forest System Acres	31,530
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	11,271
Wilderness Acres	0
Public Land as Share of County	9%
Population (2016)	9,092
Economic Performance Index	0.88

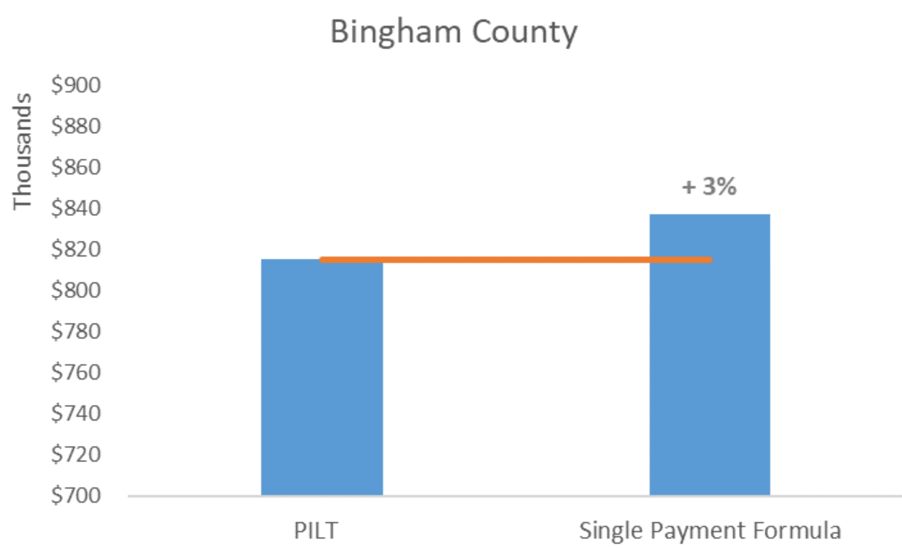


Benewah County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$190,363	44%	$58,253
Single Payment scenario	$173,623	31%	$41,513
Double harvest	$139,747	6%	$7,637
Minimum Payment (25% Fund + PILT)	$132,110		$0

BINGHAM COUNTY

Bingham County Demographic Attributes	Value
National Forest System Acres	0
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	225,144
Wilderness Acres	0
Public Land as Share of County	22%
Population (2016)	45,201
Economic Performance Index	1.00

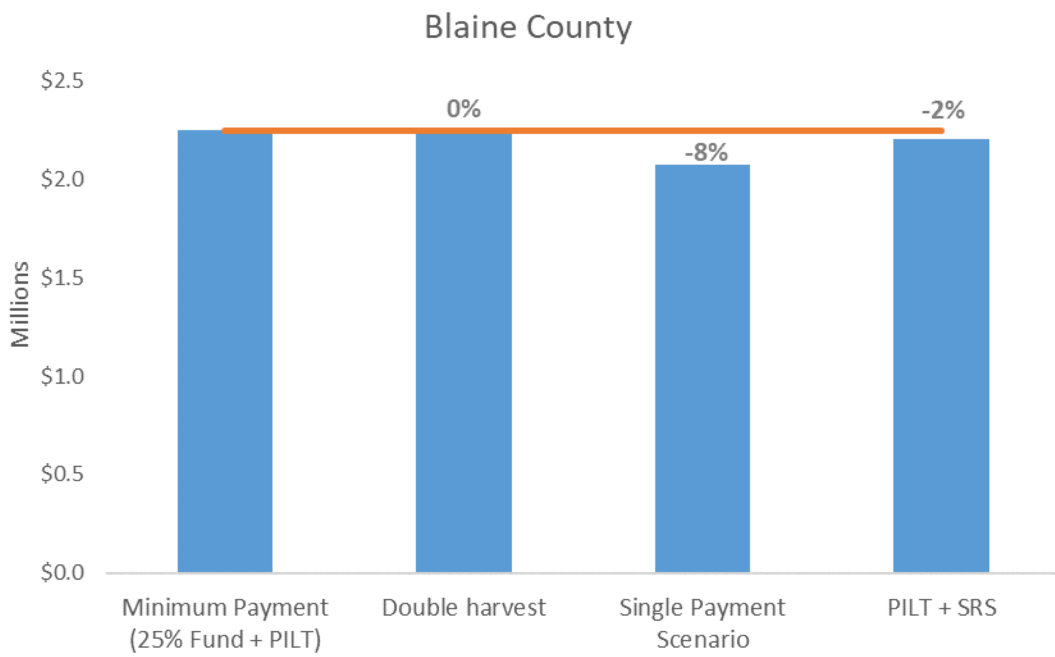


Bingham County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Formula	$837,019	3%	$22,024
PILT	$814,995		

BLAINE COUNTY

Blaine County Demographic Attributes	Value
National Forest System Acres	491,186
US Fish and Wildlife Refuge Acres - Acquired	1,380
Bureau of Land Management Acres	564,222
Wilderness Acres	39,417
Public Land as Share of County	78%
Population (2016)	21,791
Economic Performance Index	1.12

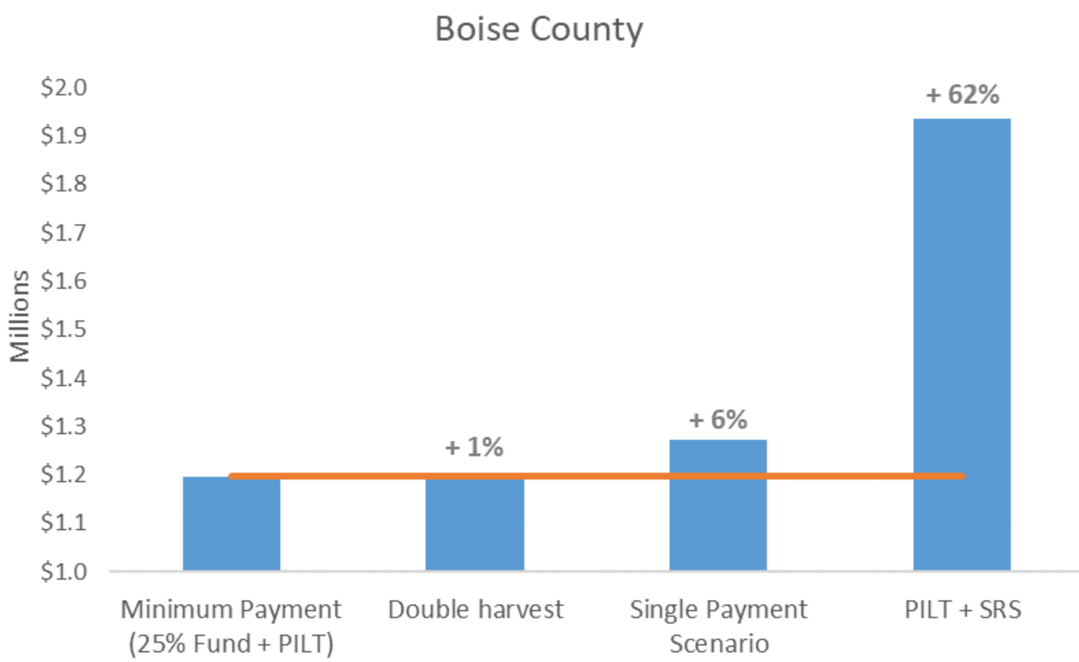


Blaine County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Double harvest	$2,251,770	0%	$4,460
Minimum Payment (25% Fund + PILT)	$2,198,882		$0
PILT + SRS	$2,204,905	-2%	($42,405)
Single Payment Scenario	$2,074,958	-8%	($172,352)

BOISE COUNTY

Boise County Demographic Attributes	Value
National Forest System Acres	868,233
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	37,367
Wilderness Acres	66,780
Public Land as Share of County	72%
Population (2016)	7,124
Economic Performance Index	1.01

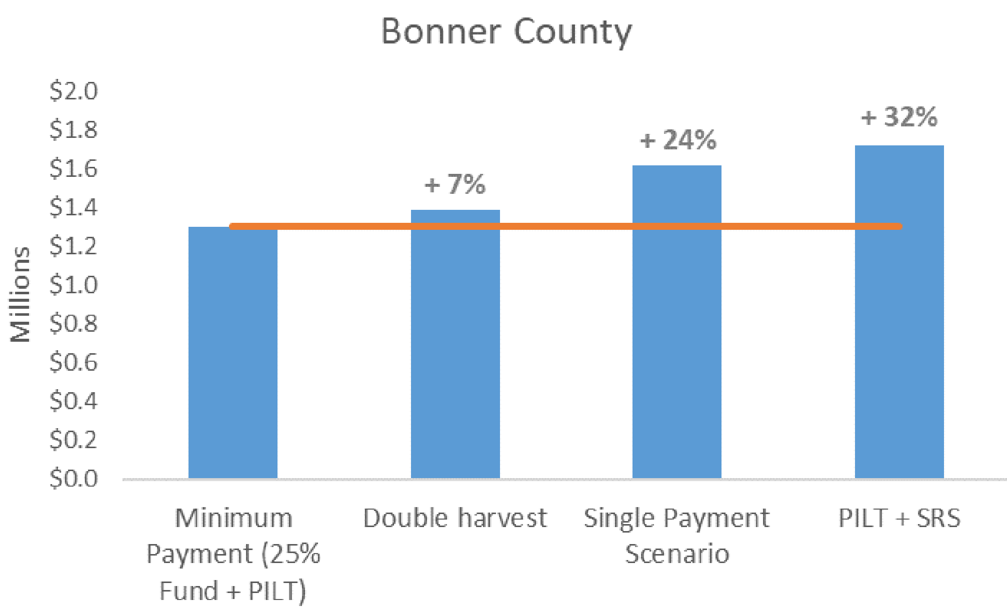


Boise County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$1,936,341	62%	$739,909
Single Payment Scenario	$1,273,143	6%	$76,711
Double harvest	$1,204,204	1%	$7,772
Minimum Payment (25% Fund + PILT)	$1,196,432		$0

BONNER COUNTY

Bonner County Demographic Attributes	Value
National Forest System Acres	471,997
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	24,490
Wilderness Acres	0
Public Land as Share of County	37%
Population (2016)	42,536
Economic Performance Index	0.97

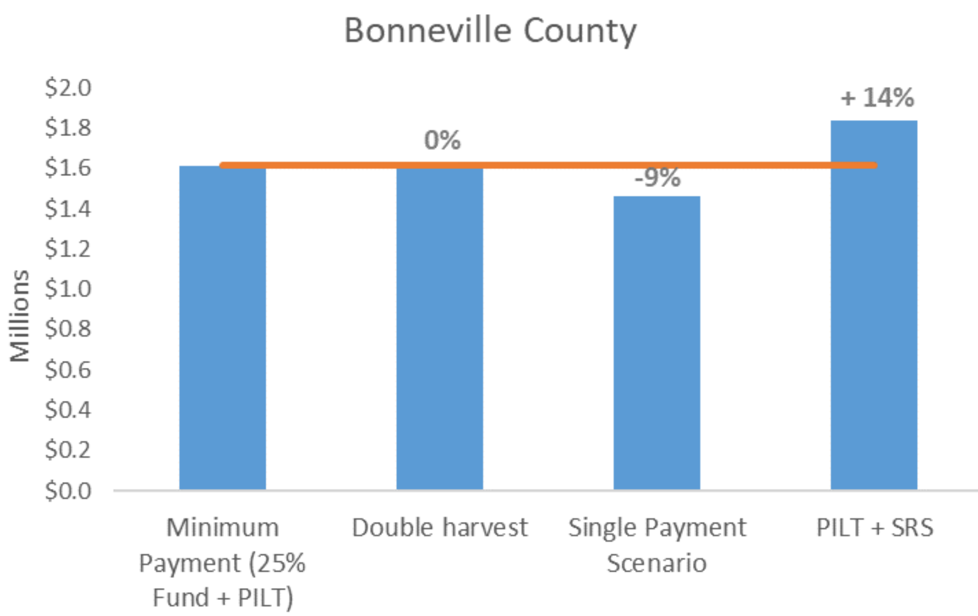


Bonner County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$1,622,747	24%	$317,197
PILT + SRS	$1,721,533	32%	$415,983
Double harvest	$1,392,263	7%	$86,713
Minimum Payment (25% Fund + PILT)	$1,305,550		$0

BONNEVILLE COUNTY

Bonneville County Demographic Attributes	Value
National Forest System Acres	483,037
US Fish and Wildlife Refuge Acres - Acquired	3,645
Bureau of Land Management Acres	112,050
Wilderness Acres	0
Public Land as Share of County	49%
Population (2016)	112,232
Economic Performance Index	1.12

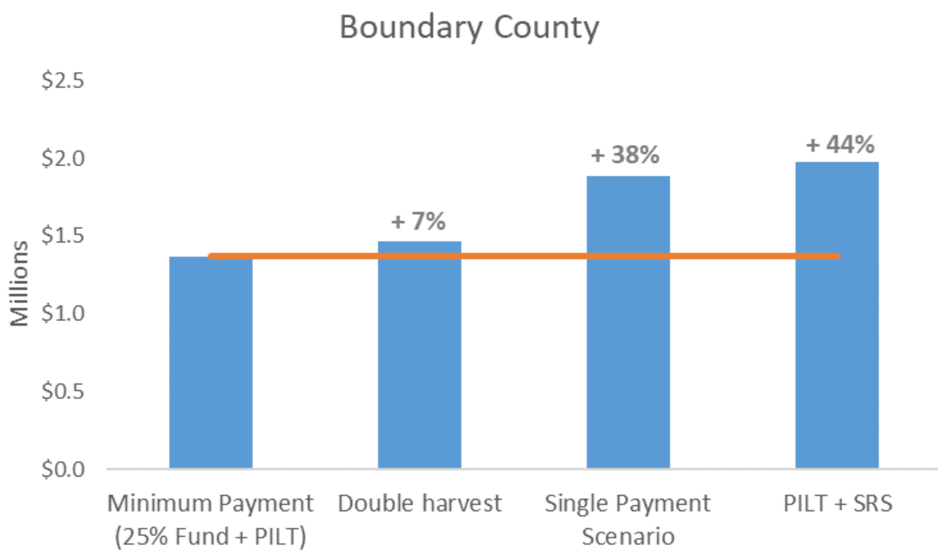


Bonneville County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$1,840,170	14%	$227,394
Double harvest	$1,618,678	0%	$5,902
Minimum Payment (25% Fund + PILT)	$1,612,776		$0
Single Payment Scenario	$1,461,861	-9%	($150,915)

BOUNDARY COUNTY

Boundary County Demographic Attributes	Value
National Forest System Acres	491,075
US Fish and Wildlife Refuge Acres - Acquired	2,774
Bureau of Land Management Acres	4,775
Wilderness Acres	0
Public Land as Share of County	58%
Population (2016)	11,681
Economic Performance Index	0.84

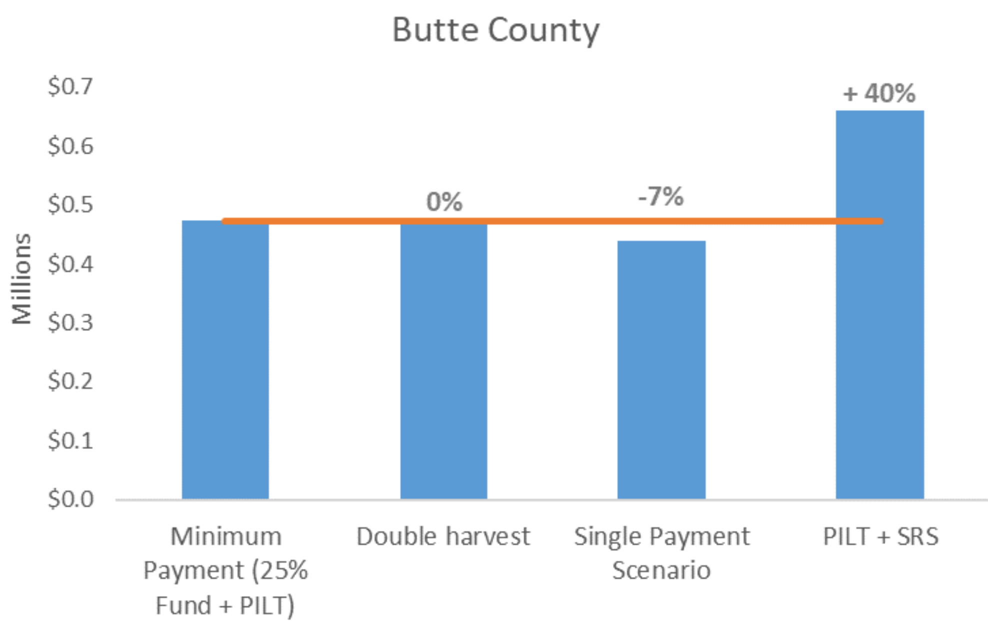


Boundary County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$1,976,087	44%	$607,025
Single Payment Scenario	$1,884,352	38%	$515,290
Double harvest	$1,462,159	7%	$93,097
Minimum Payment (25% Fund + PILT)	$1,369,062		$0

BUTTE COUNTY

Butte County Demographic Attributes	Value
National Forest System Acres	398,360
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	563,192
Wilderness Acres	0
Public Land as Share of County	63%
Population (2016)	2,501
Economic Performance Index	1.12

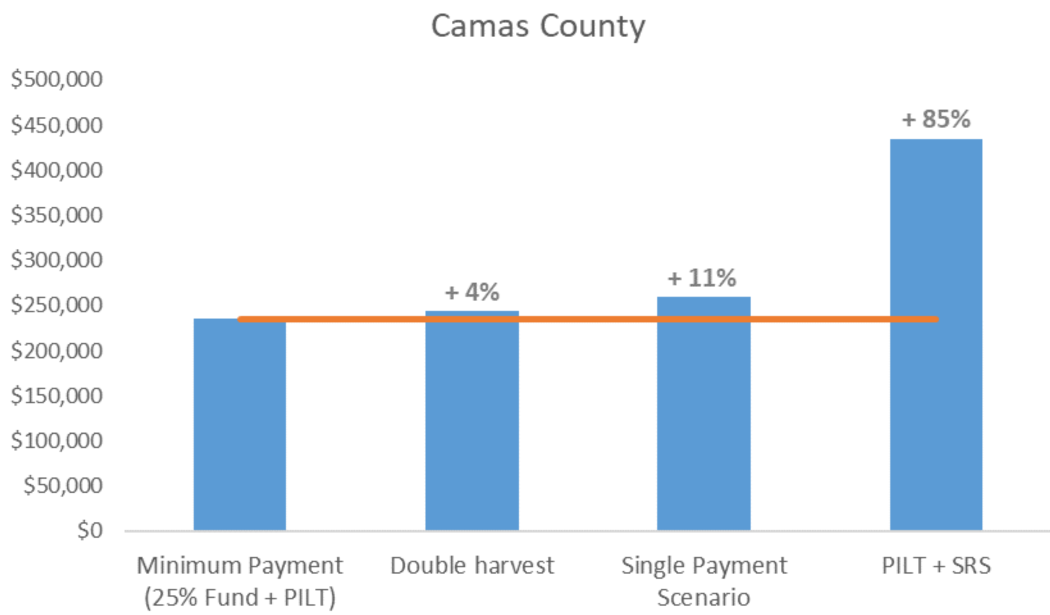


Butte County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$660,652	40%	$187,525
Double harvest	$475,073	0%	$1,946
Minimum Payment (25% Fund + PILT)	$473,127		$0
Single Payment Scenario	$438,149	-7%	($34,978)

CAMAS COUNTY

Camas County Demographic Attributes	Value
National Forest System Acres	323,546
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	139,850
Wilderness Acres	0
Public Land as Share of County	64%
Population (2016)	1,072
Economic Performance Index	0.92

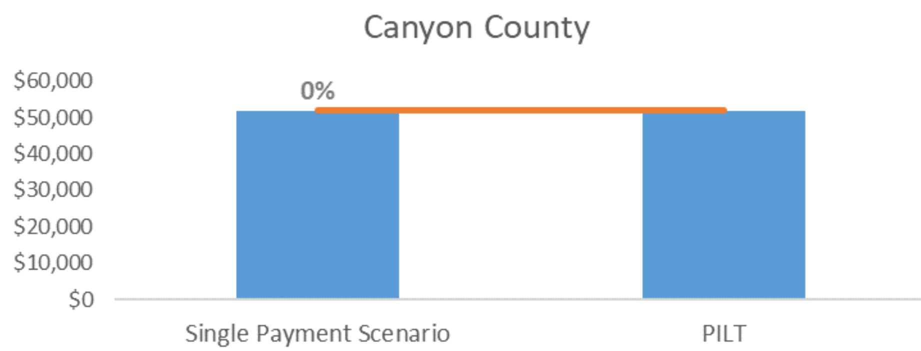


Camas County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$434,362	85%	$199,541
Single Payment Scenario	$260,262	11%	$25,441
Double harvest	$244,643	4%	$9,822
Minimum Payment (25% Fund + PILT)	$234,821		$0

CANYON COUNTY

Canyon County Demographic Attributes	Value
National Forest System Acres	0
US Fish and Wildlife Refuge Acres - Acquired	264
Bureau of Land Management Acres	24,919
Wilderness Acres	0
Public Land as Share of County	5%
Population (2016)	211,698
Economic Performance Index	1.00

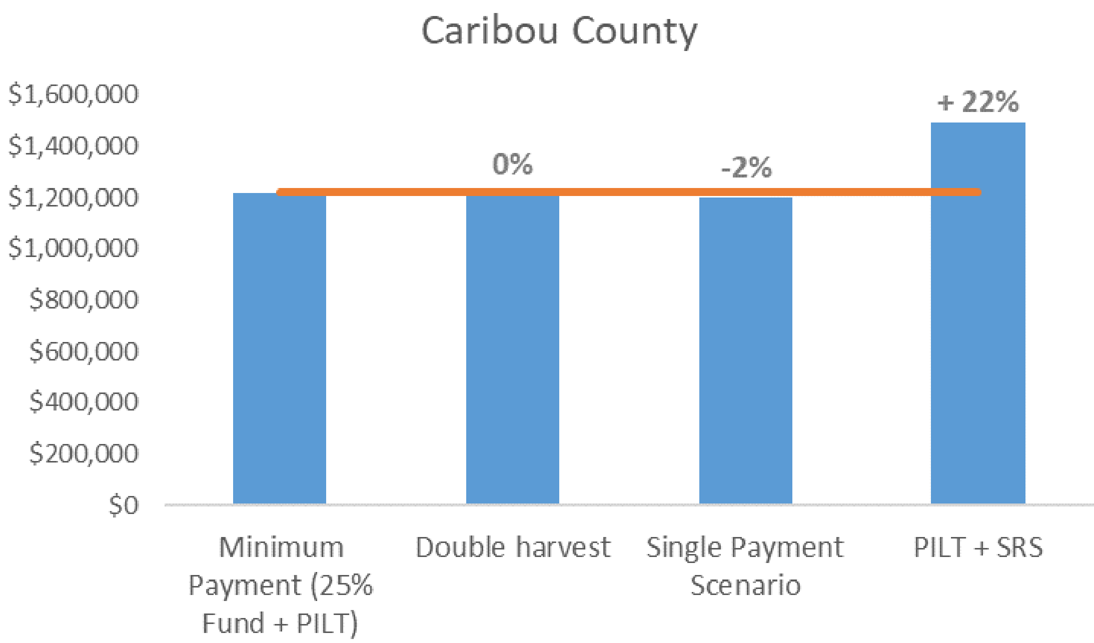


Canyon County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$51,928	0%	$56
PILT	$55,743		$0

CARIBOU COUNTY

Caribou County Demographic Attributes	Value
National Forest System Acres	375,651
US Fish and Wildlife Refuge Acres - Acquired	979
Bureau of Land Management Acres	94,615
Wilderness Acres	0
Public Land as Share of County	39%
Population (2016)	6,887
Economic Performance Index	0.98

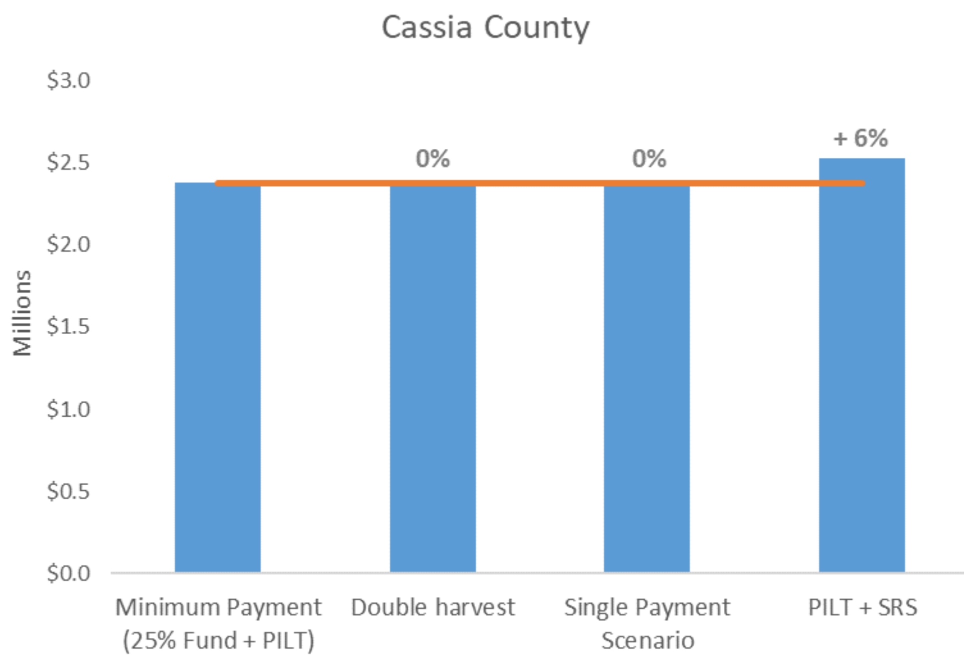


Caribou County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$1,491,582	22%	$270,630
Double harvest	$1,226,775	0%	$5,823
Minimum Payment (25% Fund + PILT)	$1,220,952		$0
Single Payment Scenario	$1,199,611	-2%	($21,341)

CASSIA COUNTY

Cassia County Demographic Attributes	Value
National Forest System Acres	387,054
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	12,624
Wilderness Acres	0
Public Land as Share of County	56%
Population (2016)	23,504
Economic Performance Index	1.00

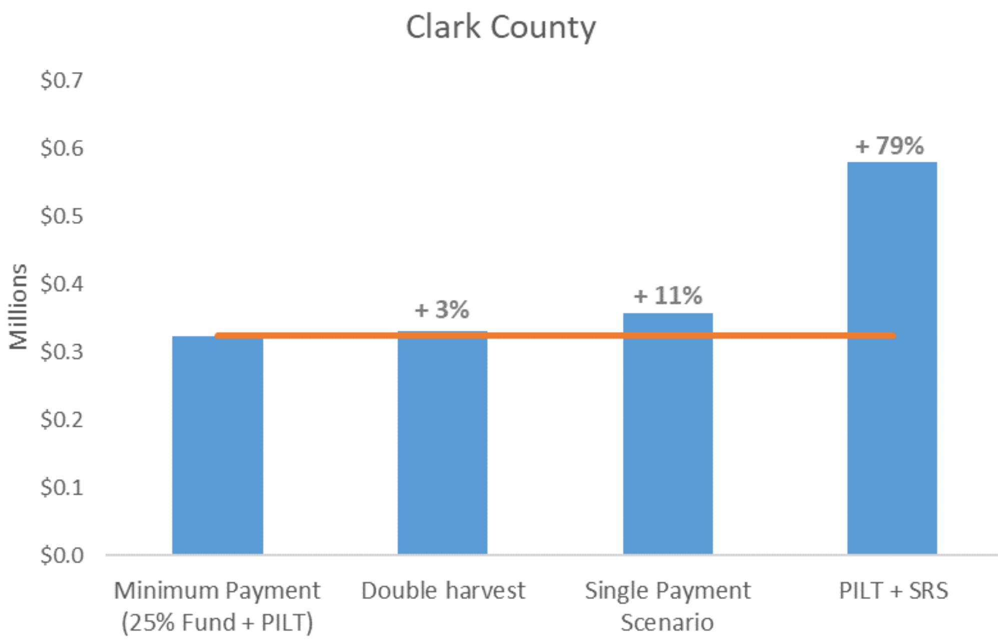


Cassia County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,529,501	6%	$150,346
Single Payment Scenario	$2,381,746	0%	$2,591
Double harvest	$2,379,680	0%	$525
Minimum Payment (25% Fund + PILT)	$2,379,155		$0

CLARK COUNTY

Clark County Demographic Attributes	Value
National Forest System Acres	359,203
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	364,265
Wilderness Acres	0
Public Land as Share of County	62%
Population (2016)	860
Economic Performance Index	0.86

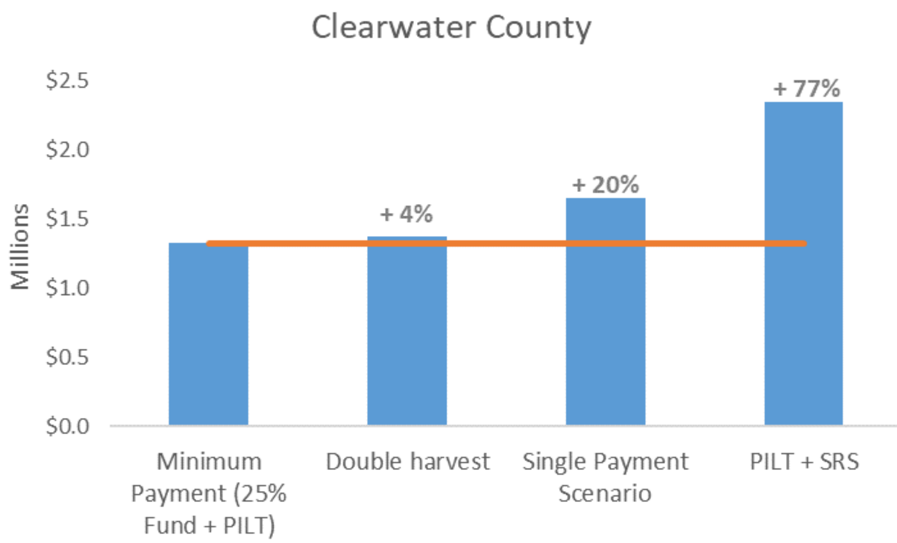


Clark County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$579,858	79%	$256,150
Single Payment Scenario	$357,972	11%	$34,264
Double harvest	$331,827	3%	$8,119
Minimum Payment (25% Fund + PILT)	$323,708		$0

CLEARWATER COUNTY

Clearwater County Demographic Attributes	Value
National Forest System Acres	802,527
US Fish and Wildlife Refuge Acres - Acquired	18
Bureau of Land Management Acres	0
Wilderness Acres	0
Public Land as Share of County	53%
Population (2016)	8,497
Economic Performance Index	0.89

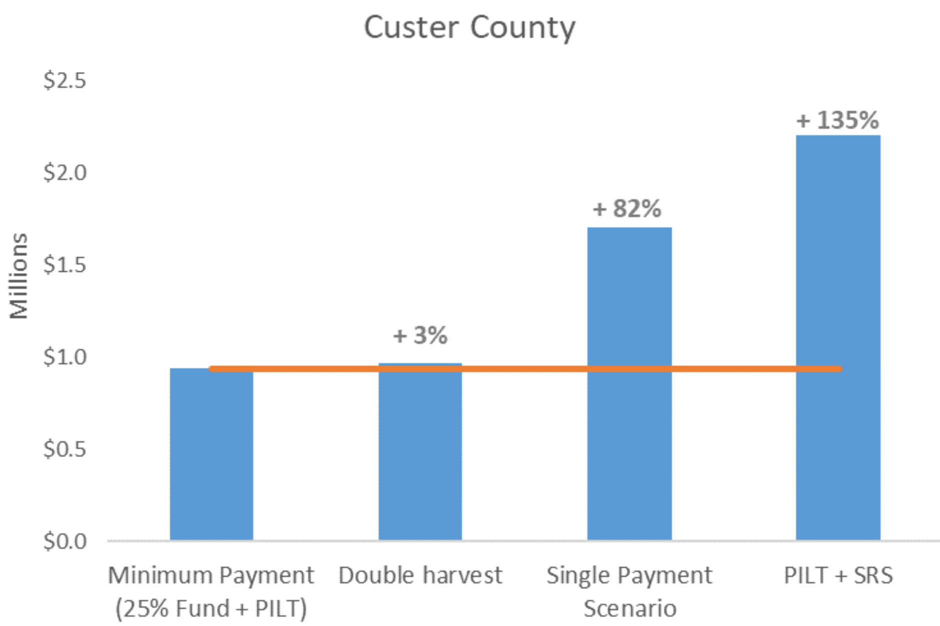


Clearwater County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,348,818	77%	$1,022,814
Single Payment Scenario	$1,652,931	25%	$326,927
Double harvest	$1,378,340	4%	$52,336
Minimum Payment (25% Fund + PILT)	$1,326,004		$0

CUSTER COUNTY

Custer County Demographic Attributes	Value
National Forest System Acres	2,122,545
US Fish and Wildlife Refuge Acres - Acquired	79
Bureau of Land Management Acres	912,064
Wilderness Acres	617,910
Public Land as Share of County	93%
Population (2016)	4,096
Economic Performance Index	0.92

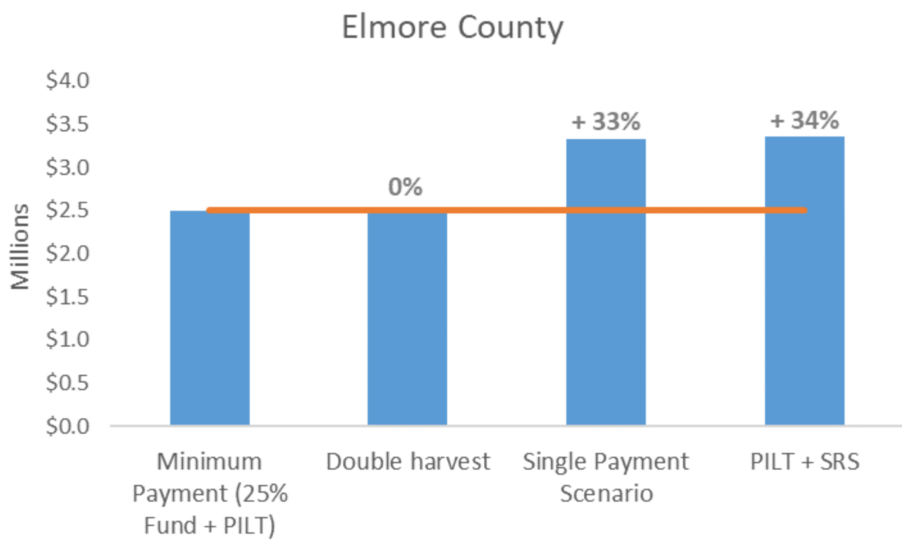


Custer County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,202,596	135%	$1,265,272
Single Payment Scenario	$1,705,393	82%	$768,069
Double harvest	$937,324	3%	$28,603
Minimum Payment (25% Fund + PILT)	$937,324		$0

ELMORE COUNTY

Elmore County Demographic Attributes	Value
National Forest System Acres	791,392
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	573,307
Wilderness Acres	833,422
Public Land as Share of County	68%
Population (2016)	26,018
Economic Performance Index	1.01

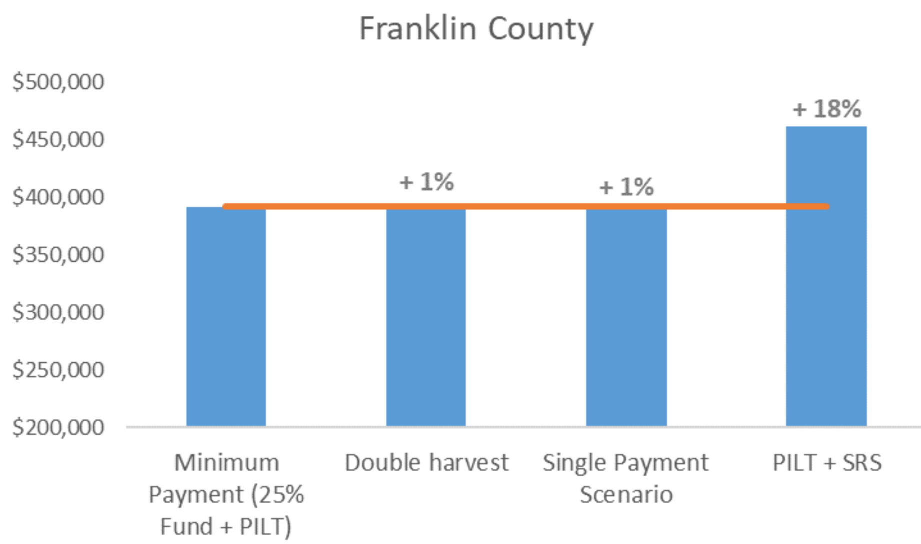


Elmore County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$3,350,431	34%	$851,293
Single Payment Scenario	$3,331,335	33%	$832,197
Double harvest	$2,506,245	0%	$7,107
Minimum Payment (25% Fund + PILT)	$2,499,138		$0

FRANKLIN COUNTY

Franklin County Demographic Attributes	Value
National Forest System Acres	121,661
US Fish and Wildlife Refuge Acres - Acquired	1,840
Bureau of Land Management Acres	12,388
Wilderness Acres	0
Public Land as Share of County	33%
Population (2016)	13,406
Economic Performance Index	1.01

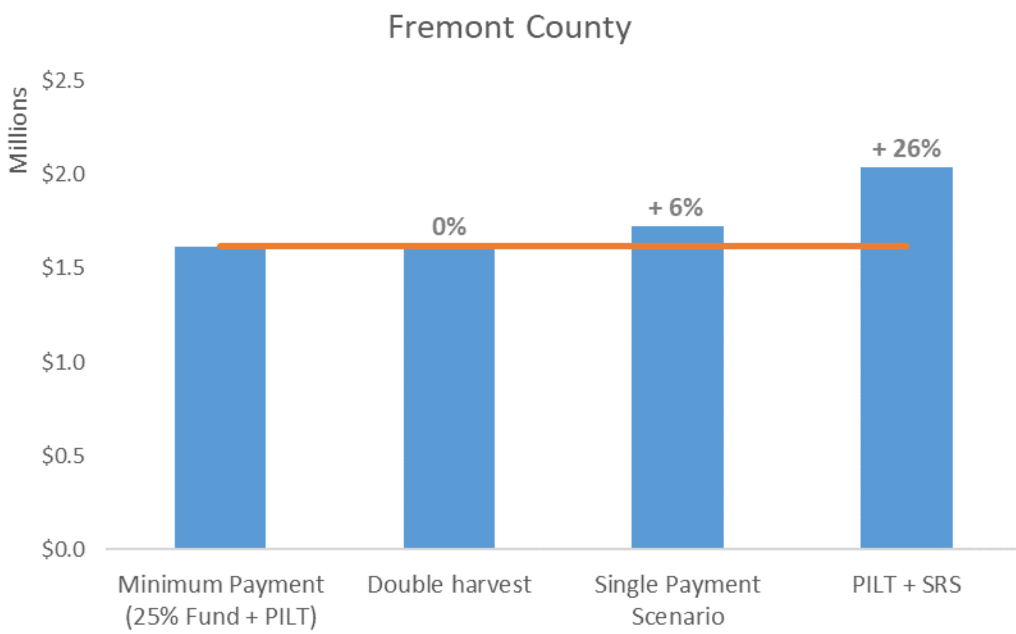


Franklin County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$462,140	18%	$70,248
Single Payment Scenario	$394,640	1%	$2,748
Double harvest	$394,087	1%	$2,195
Minimum Payment (25% Fund + PILT)	$391,892		$0

FREMONT COUNTY

Fremont County Demographic Attributes	Value
National Forest System Acres	525,863
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	117,754
Wilderness Acres	0
Public Land as Share of County	58%
Population (2016)	12,943
Economic Performance Index	0.94

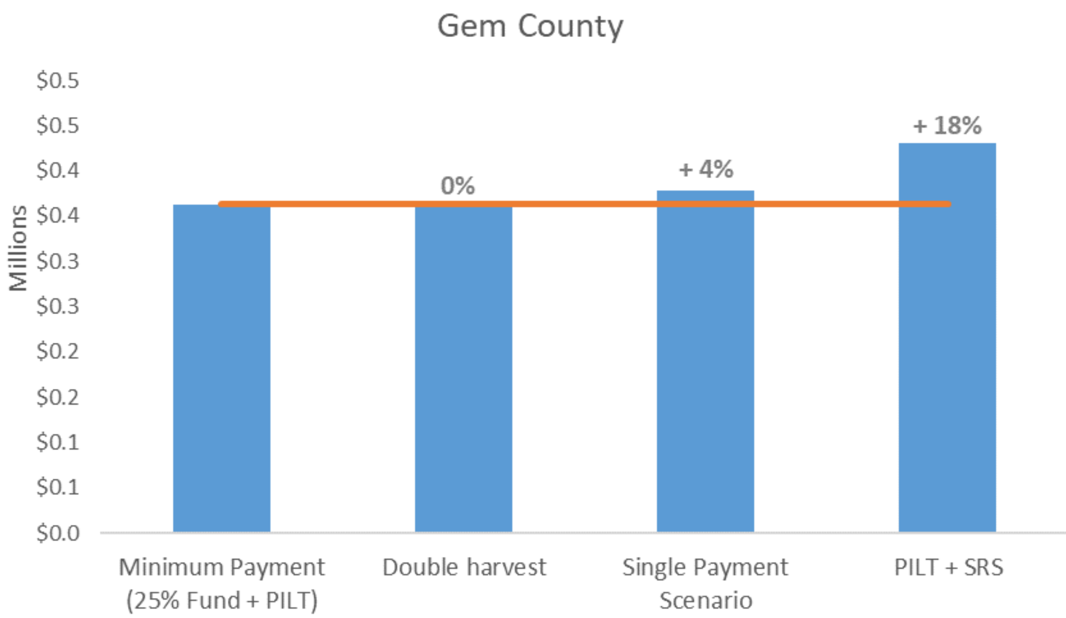


Fremont County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,036,598	26%	$418,680
Single Payment Scenario	$1,722,156	6%	$104,238
Double harvest	$1,621,499	0%	$3,581
Minimum Payment (25% Fund + PILT)	$1,617,918		$0

GEM COUNTY

Gem County Demographic Attributes	Value
National Forest System Acres	60,968
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	101,994
Wilderness Acres	0
Public Land as Share of County	37%
Population (2016)	17,184
Economic Performance Index	0.96

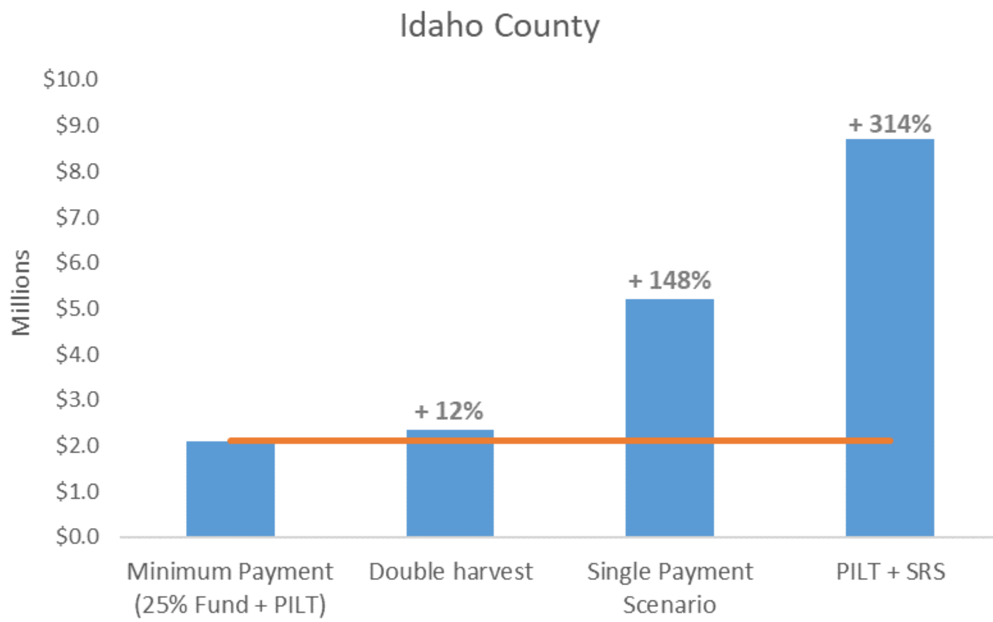


Gem County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$430,031	18%	$67,030
Single Payment Scenario	$378,382	4%	$15,381
Minimum Payment (25% Fund + PILT)	$363,001		$0
Double harvest	$362,899	0%	($102)

IDAHO COUNTY

Idaho County Demographic Attributes	Value
National Forest System Acres	4,431,805
US Fish and Wildlife Refuge Acres - Acquired	3
Bureau of Land Management Acres	102,697
Wilderness Acres	2,179,830
Public Land as Share of County	83%
Population (2016)	16,156
Economic Performance Index	0.85

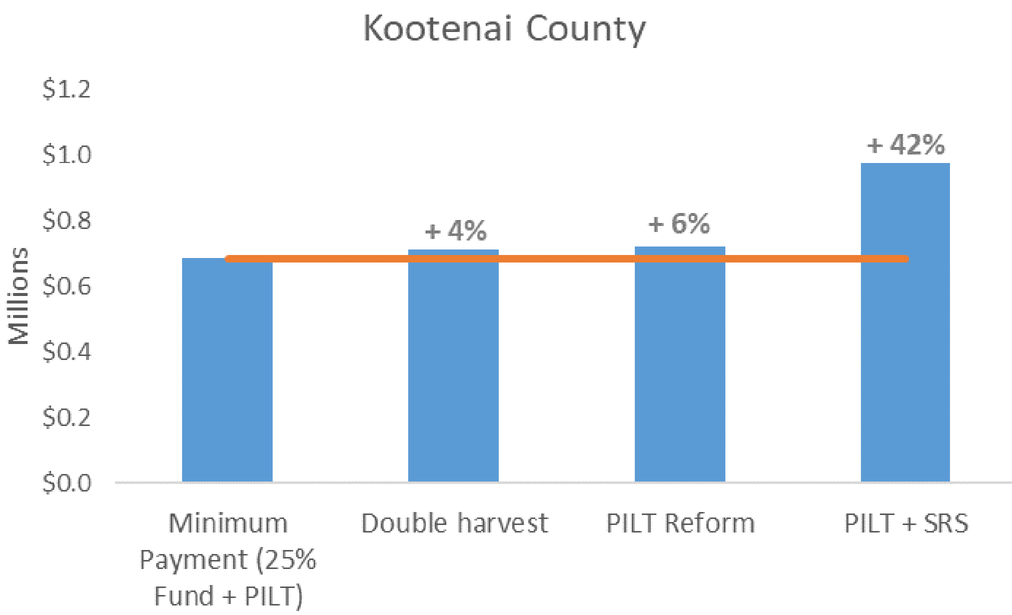


Idaho County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$8,699,005	314%	$6,595,826
Single Payment Scenario	$5,217,140	148%	$3,113,961
Double harvest	$2,359,693	12%	$256,514
Minimum Payment (25% Fund + PILT)	$2,103,179		$0

KOOTENAI COUNTY

Kootenai County Demographic Attributes	Value
National Forest System Acres	244,163
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	244,571
Wilderness Acres	0
Public Land as Share of County	29%
Population (2016)	154,311
Economic Performance Index	1.09

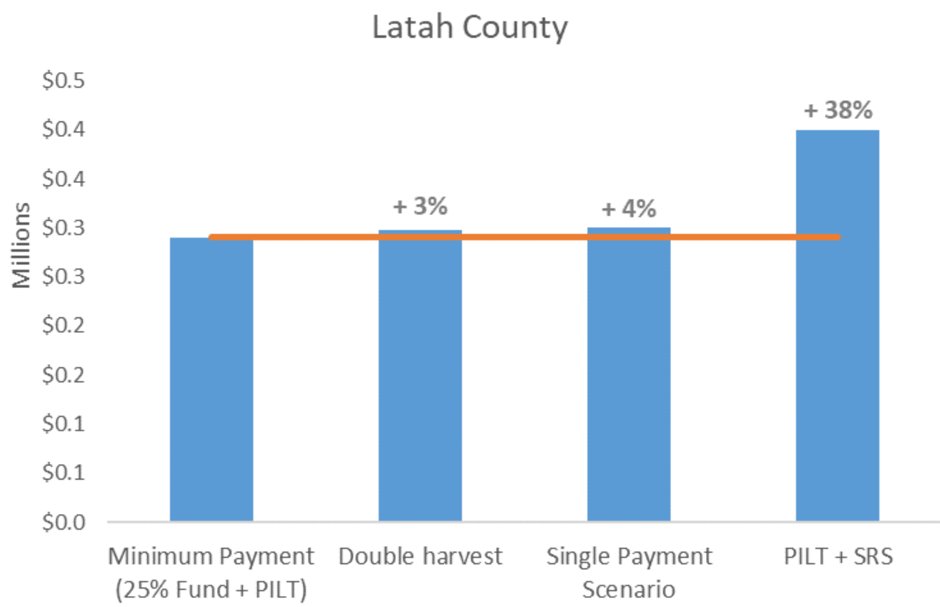


Kootenai County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PIT + SRS	$974,674	42%	$289,928
Single Payment Scenario	$722,561	6%	$37,815
Double harvest	$711,609	4%	$26,863
Minimum Payment (25% Fund + PILT)	$684,746		$0

LATAH COUNTY

Latah County Demographic Attributes	Value
National Forest System Acres	110,131
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	0
Wilderness Acres	0
Public Land as Share of County	15%
Population (2016)	39,196
Economic Performance Index	1.07

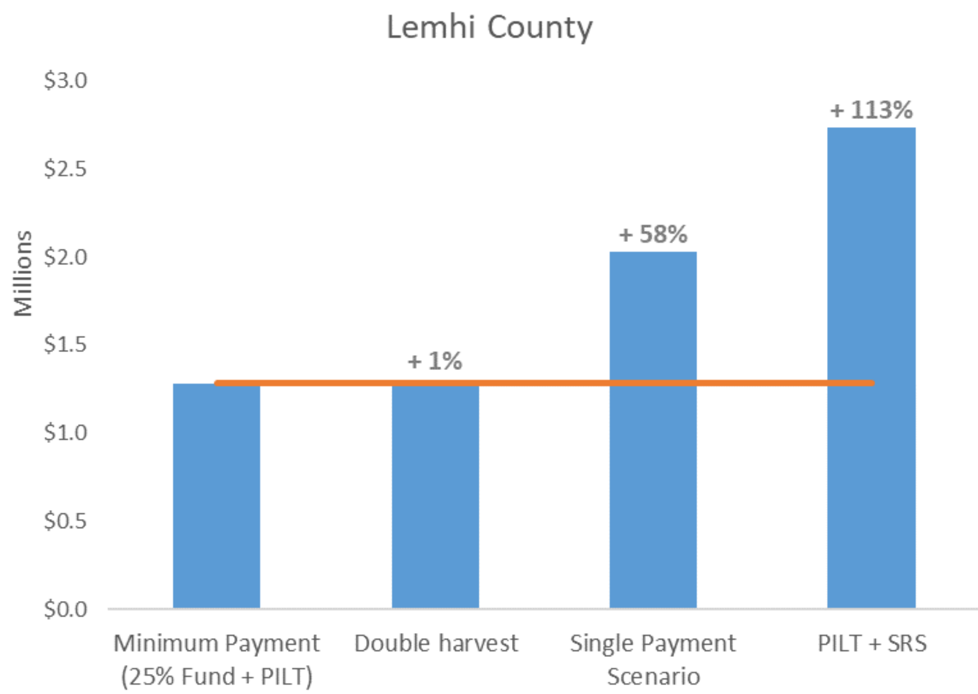


Latah County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$399,710	38%	$109,544
Single Payment Scenario	$300,971	4%	$10,805
Double harvest	$298,048	3%	$7,882
Minimum Payment (25% Fund + PILT)	$290,166		$0

LEMHI COUNTY

Lemhi County Demographic Attributes	Value
National Forest System Acres	2,073,633
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	549,539
Wilderness Acres	459,871
Public Land as Share of County	90%
Population (2016)	7,723
Economic Performance Index	0.86

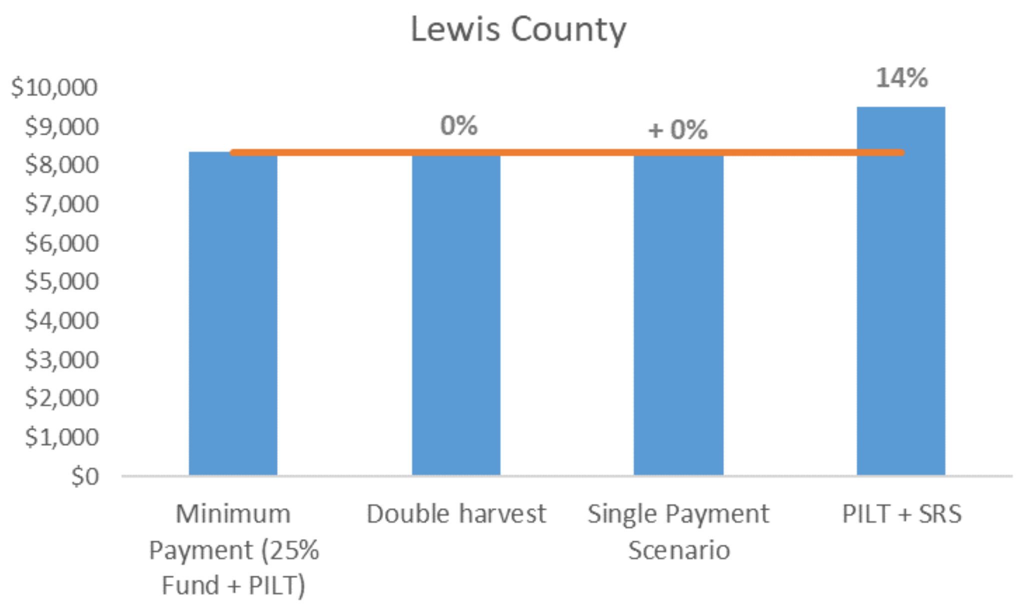


Lemhi County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,734,724	113%	$1,450,917
Single Payment Scenario	$2,031,223	58%	$747,416
Double harvest	$1,291,856	1%	$8,049
Minimum Payment (25% Fund + PILT)	$1,283,807		$0

LEWIS COUNTY

Lewis County Demographic Attributes	Value
National Forest System Acres	10
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	0
Wilderness Acres	0
Public Land as Share of County	1%
Population (2016)	3,853
Economic Performance Index	0.87

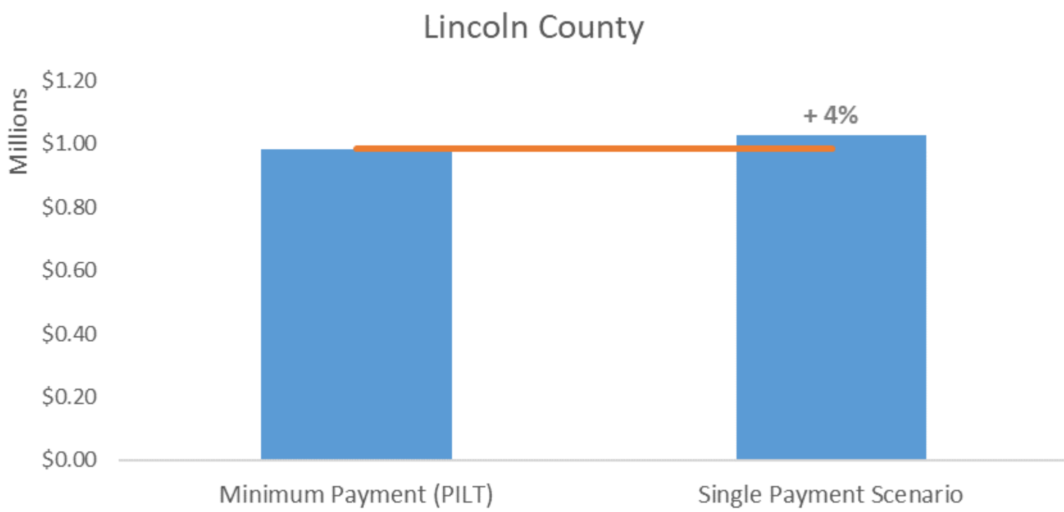


Lewis County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$9,520	14%	$1,170
Single Payment Scenario	$8,354	0%	$4
Double harvest	$8,350	0%	$0
Minimum Payment (25% Fund + PILT)	$8,350		$0

LINCOLN COUNTY

Lincoln County Demographic Attributes	Value
National Forest System Acres	0
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	534,752
Wilderness Acres	0
Public Land as Share of County	76%
Population (2016)	5,271
Economic Performance Index	0.96

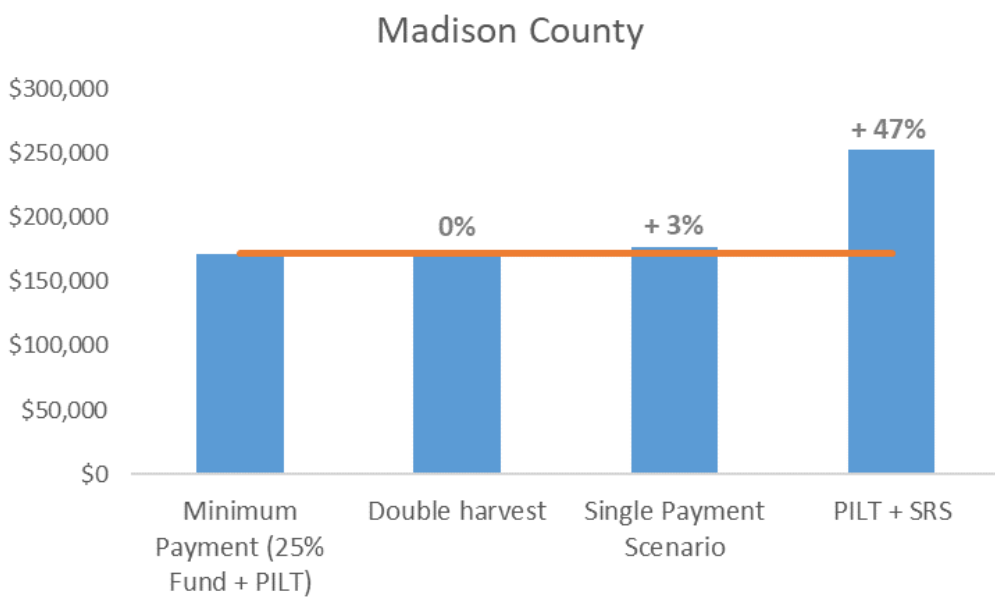


Lincoln County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$1,027,123	4%	$42,746
Minimum Payment (PILT)	$984,377		$0

MADISON COUNTY

Madison County Demographic Attributes	Value
National Forest System Acres	41,460
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	11,881
Wilderness Acres	0
Public Land as Share of County	21%
Population (2016)	39,048
Economic Performance Index	0.98

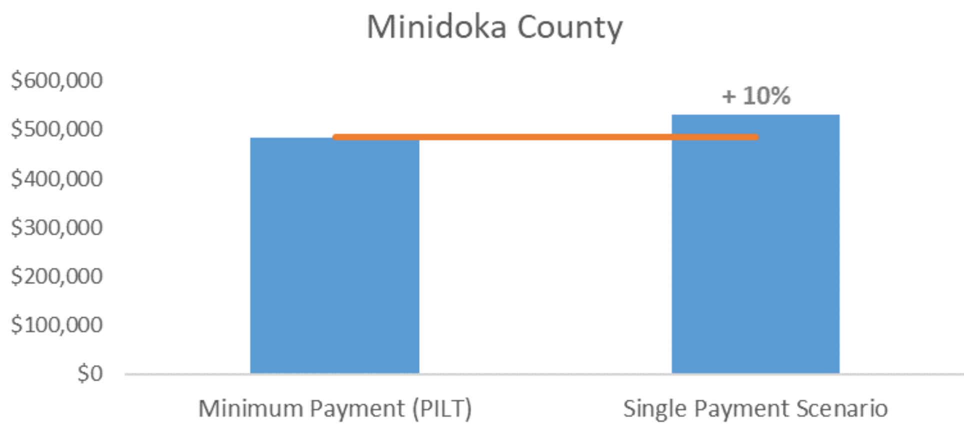


Madison County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$253,238	47%	$81,294
Single Payment Scenario	$176,821	3%	$4,877
Double harvest	$172,226	0%	$282
Minimum Payment (25% Fund + PILT)	$171,944		$0

MINIDOKA COUNTY

Minidoka County Demographic Attributes	Value
National Forest System Acres	0
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	184,603
Wilderness Acres	0
Public Land as Share of County	37%
Population (2016)	20,616
Economic Performance Index	0.94

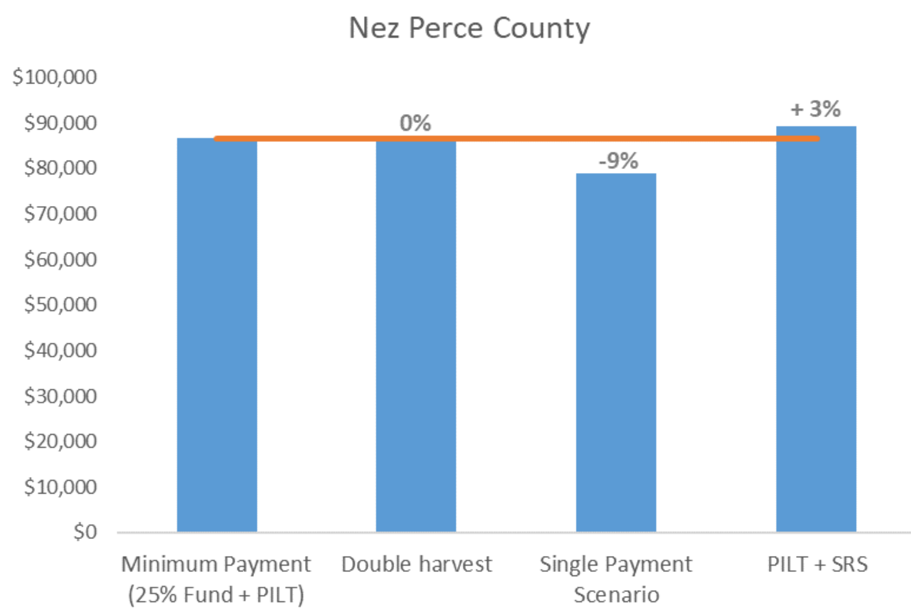


Minidoka County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Minimum Payment (PILT)	$484,852		$0
Single Payment Scenario	$531,735	10%	$46,883

NEZ PERCE COUNTY

Nez Perce County Demographic Attributes	Value
National Forest System Acres	2,381
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	184,603
Wilderness Acres	0
Public Land as Share of County	6%
Population (2016)	40,369
Economic Performance Index	1.10

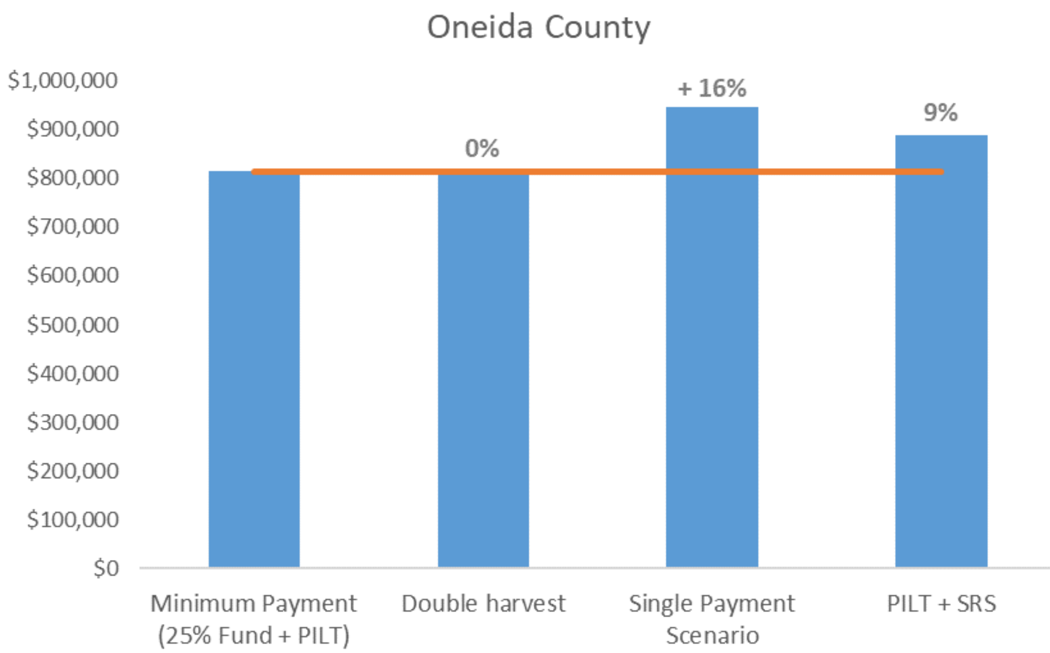


Nez Perce County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$89,161	3%	$2,511
Double harvest	$86,698	0%	$48
Minimum Payment (25% Fund + PILT)	$86,650		$0
Single Payment Scenario	$78,919	-9%	($7,731)

ONEIDA COUNTY

Oneida County Demographic Attributes	Value
National Forest System Acres	91,607
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	276,369
Wilderness Acres	0
Public Land as Share of County	53%
Population (2016)	4,343
Economic Performance Index	0.85

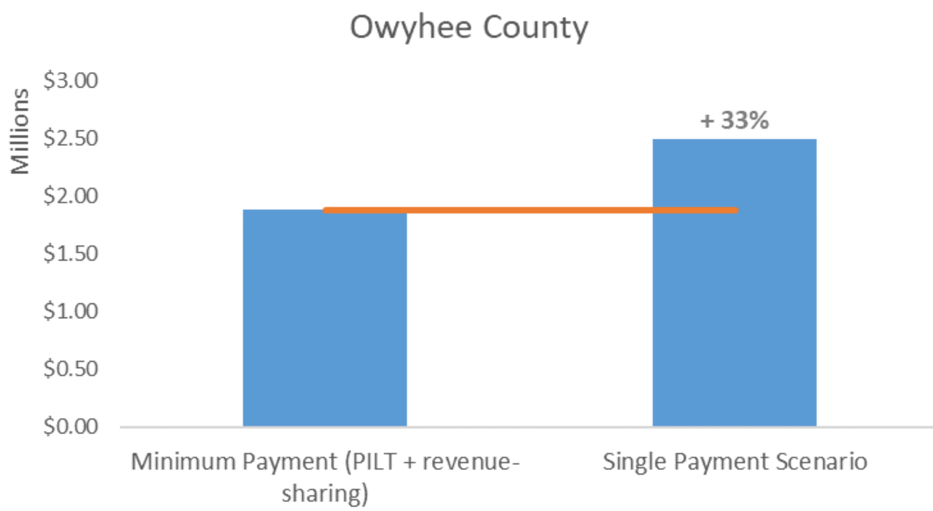


Oneida County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$947,182	16%	$132,278
PILT + SRS	$888,569	9%	$73,665
Double harvest	$816,213	0%	$1,309
Minimum Payment (25% Fund + PILT)	$814,904		$0

OWYHEE COUNTY

Owyhee County Demographic Attributes	Value
National Forest System Acres	0
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	3,820,161
Wilderness Acres	525,636
Public Land as Share of County	74%
Population (2016)	11,389
Economic Performance Index	0.95

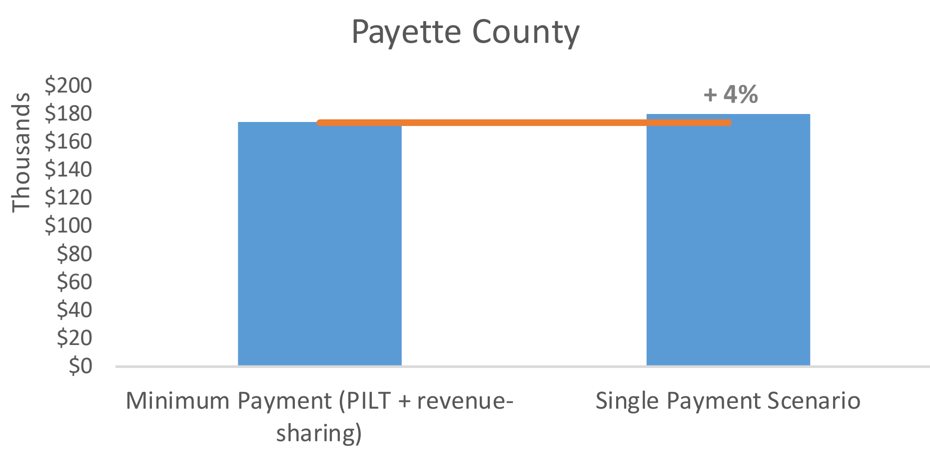


Owyhee County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$2,498,475	33%	$616,756
Minimum Payment (PILT + revenue-sharing)	$1,881,719		$0

PAYETTE COUNTY

Payette County Demographic Attributes	Value
National Forest System Acres	0
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	59,663
Wilderness Acres	0
Public Land as Share of County	24%
Population (2016)	23,026
Economic Performance Index	0.96

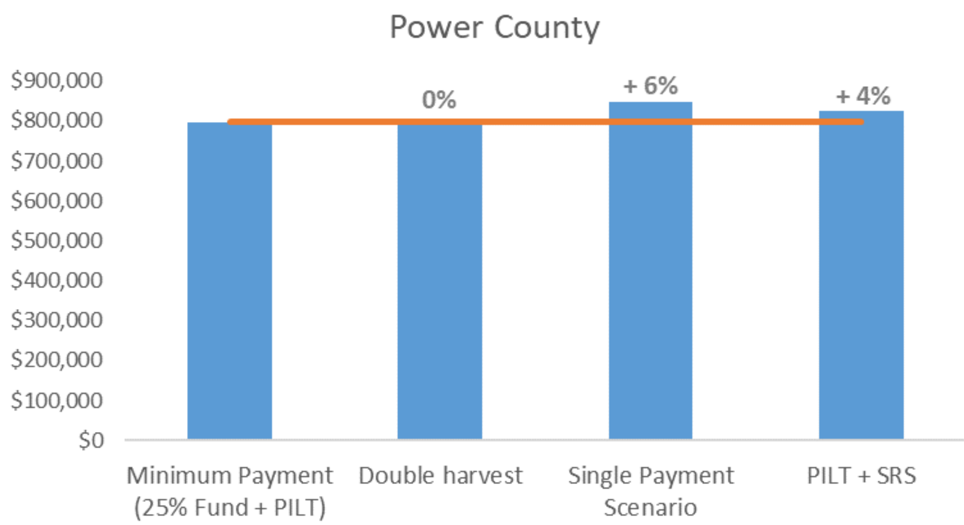


Payette County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$179,760	4%	$6,138
Minimum Payment (PILT + revenue-sharing)	$173,622		$0

POWER COUNTY

Power County Demographic Attributes	Value
National Forest System Acres	35,887
US Fish and Wildlife Refuge Acres - Acquired	360
Bureau of Land Management Acres	204,285
Wilderness Acres	0
Public Land as Share of County	32%
Population (2016)	7,654
Economic Performance Index	0.94

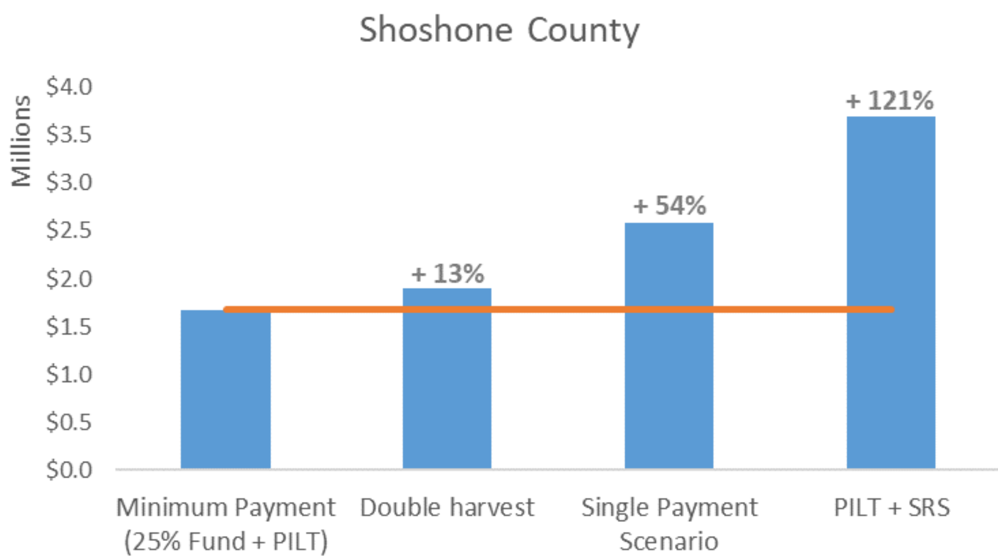


Power County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
Single Payment Scenario	$845,829	6%	$48,818
PILT + SRS	$825,542	4%	$28,531
Double harvest	$797,376	0%	$365
Minimum Payment (25% Fund + PILT)	$797,011		$0

SHOSHONE COUNTY

Shoshone County Demographic Attributes	Value
National Forest System Acres	1,203,882
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	64,087
Wilderness Acres	0
Public Land as Share of County	73%
Population (2016)	12,452
Economic Performance Index	0.87

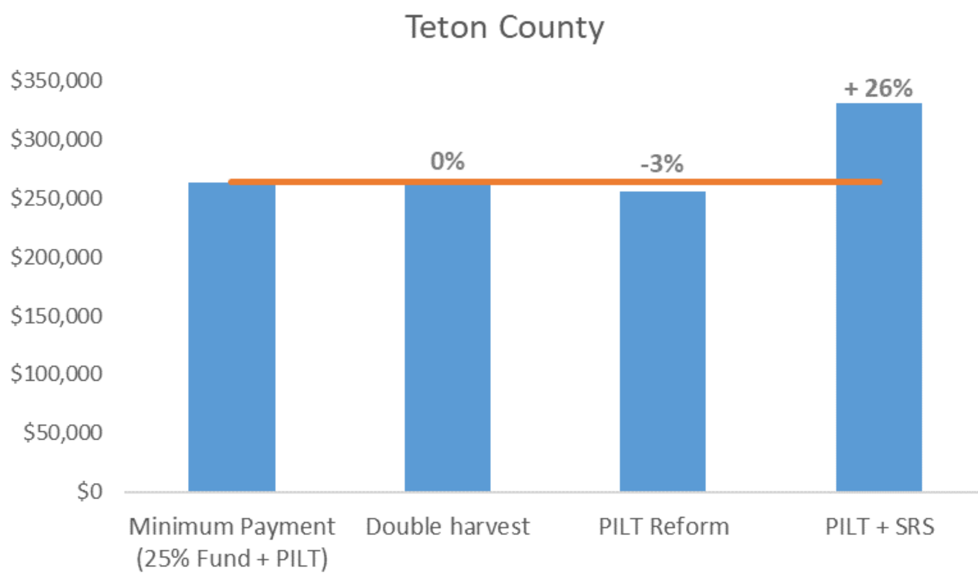


Shoshone County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$3,698,058	121%	$2,021,110
Single Payment Scenario	$2,579,131	54%	$902,183
Double harvest	$1,896,703	13%	$219,755
Minimum Payment (25% Fund + PILT)	$1,676,948		$0

TETON COUNTY

Teton County Demographic Attributes	Value
National Forest System Acres	88,301
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	6,274
Wilderness Acres	0
Public Land as Share of County	33%
Population (2016)	10,960
Economic Performance Index	1.04

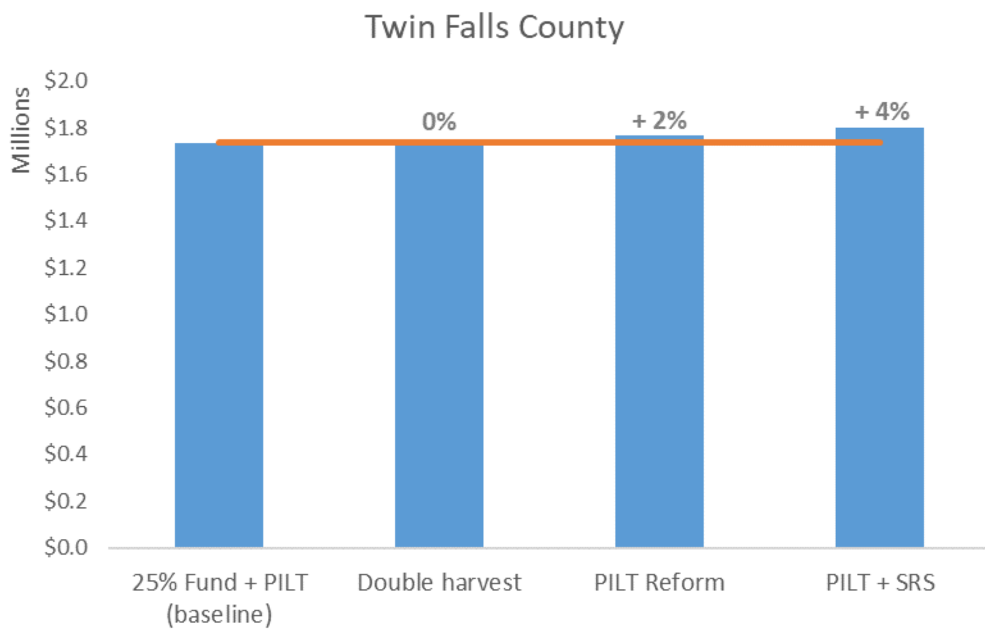


Teton County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$331,408	26%	$67,807
Double harvest	$264,202	0%	$601
Minimum Payment (25% Fund + PILT)	$263,601		$0
Single Payment Scenario	$255,728	-3%	($7,873)

TWIN FALLS COUNTY

Twin Falls County Demographic Attributes	Value
National Forest System Acres	92,655
US Fish and Wildlife Refuge Acres - Acquired	25
Bureau of Land Management Acres	419,512
Wilderness Acres	0
Public Land as Share of County	52%
Population (2016)	83,514
Economic Performance Index	0.98

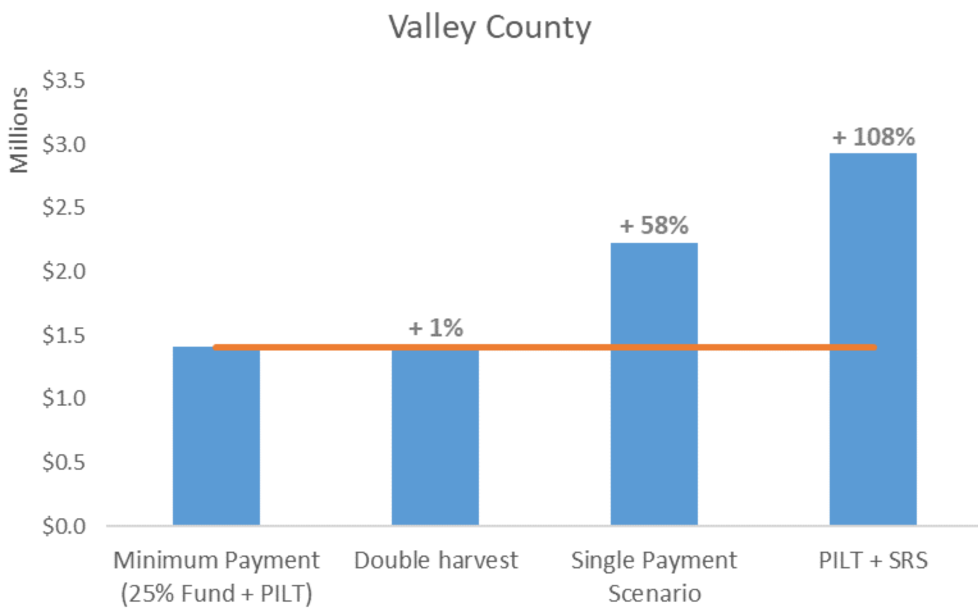


Twin Falls County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$1,801,297	4%	$66,483
Single Payment Scenario	$1,767,667	2%	$32,853
Double harvest	$1,735,658	0%	$844
Minimum Payment (25% Fund + PILT)	$1,734,814		$0

VALLEY COUNTY

Valley County Demographic Attributes	Value
National Forest System Acres	2,038,921
US Fish and Wildlife Refuge Acres - Acquired	11
Bureau of Land Management Acres	0
Wilderness Acres	32,721
Public Land as Share of County	86%
Population (2016)	10,496
Economic Performance Index	0.98

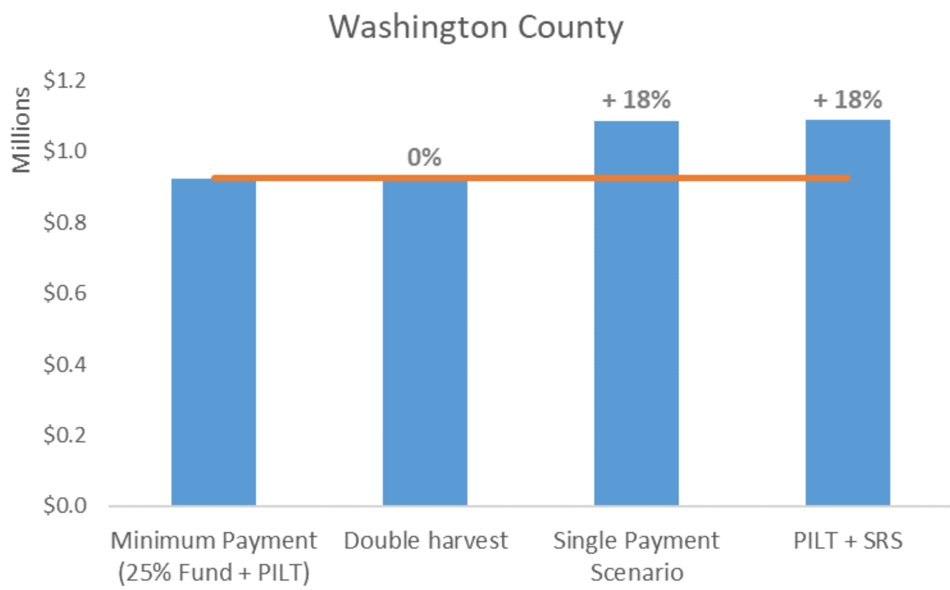


Valley County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$2,933,787	108%	$1,524,947
Single Payment Scenario	$2,225,721	58%	$816,881
Double harvest	$1,422,996	1%	$14,156
Minimum Payment (25% Fund + PILT)	$1,408,840		$0

WASHINGTON COUNTY

Washington County Demographic Attributes	Value
National Forest System Acres	122,924
US Fish and Wildlife Refuge Acres - Acquired	0
Bureau of Land Management Acres	202,606
Wilderness Acres	0
Public Land as Share of County	36%
Population (2016)	10,172
Economic Performance Index	0.84



Washington County payment level comparison

Scenario	Payment (highest to lowest)	% change from baseline	Difference
PILT + SRS	$1,090,168	18%	$165,884
Single Payment Scenario	$1,087,026	18%	$162,742
Double harvest	$924,870	0%	$586
Minimum Payment (25% Fund + PILT)	$924,284		$0