

Highway Revenue Fund

	Actual			Forecast	
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Gasoline Tax Collected	262,827	256,538	271,357	279,700	282,400
Less: Administration	(3,190)	(2,957)	(3,316)	(3,130)	(3,130)
Refunds	(11,025)	(11,656)	(13,473)	(10,000)	(10,000)
Railroad and Bridge	(350)	(350)	(425)	(425)	(425)
Ethanol Exemption (7% Net Fuel Tax)	(13,005)	(12,646)	(13,318)	(13,800)	(13,900)
Net to Distribute	235,258	228,930	240,826	252,345	254,945
Less: Waterways, Off-Road, and Parks	(5,569)	(5,422)	(5,703)	(5,900)	(6,000)
Net Gasoline Tax	\$229,689	\$223,508	\$235,123	\$246,445	\$248,945
Special Fuel Tax	103,073	106,176	116,695	122,800	123,800
Less: Administration	(1,303)	(1,208)	(1,490)	(1,340)	(1,340)
Refunds	(1,238)	(1,278)	(1,222)	(1,200)	(1,200)
Ethanol Exemption (7% Net Fuel Tax)	(5,498)	(5,670)	(6,233)	(6,400)	(6,500)
Net Special Fuel Tax	\$95,034	\$98,021	\$107,750	\$113,860	\$114,760
Passenger Cars and Trucks	99,540	97,695	107,973	104,323	105,750
State Truck Registration	60,071	61,324	70,353	70,000	70,515
Special Trip Permits	2,773	2,135	2,646	2,250	2,300
Misc. Registration and Plate Fees	265	277	199	255	255
Reports, Fines and Interest	3,767	3,554	3,899	3,505	3,507
Operators Licenses	4,838	5,106	5,615	5,500	5,600
Total User Revenue to Distribute**	\$495,977	\$491,620	\$533,557	\$546,138	\$551,632
To Locals	\$190,737	\$189,057	\$205,214	\$212,100	\$216,400
Local Highway Technical Assistance Council	622	616	647	647	647
30% to Cities	57,034	56,532	56,446	56,446	59,114
70% to Counties and Highway Districts	133,080	131,908	131,707	131,707	137,933
To Idaho State Police*	\$19,135	\$18,977	\$20,523	\$16,900	\$12,800
To Idaho Transportation Department (ITD)	\$286,105	\$283,586	\$307,821	\$317,138	\$322,431
7% Fuel Tax to ITD	18,503	18,316	19,551	20,200	20,400
Revenue to ITD Including 7% Fuel Tax	\$304,608	\$301,902	\$327,372	\$337,338	\$342,831
Fuel Tax Rates (Cents Per Gallon)***					
Gasoline	32.0	32.0	32.0	32.0	32.0
Gasohol Fuel Tax	32.0	32.0	32.0	32.0	32.0
Special Fuel (Diesel)	32.0	32.0	32.0	32.0	32.0

*SB1201 passed during the 2019 Legislative Session reduces the percentage directed to ISP by 1% per year beginning in FY22 through FY26. This reduction is directed to the State Highway Account (60%) and the Local Highway Distribution account (40%).

**Total User Revenue to Distribute does not include the one-time transfer of \$126 M to Transportation from the Building Idaho's Future initiative in FY21 or the on-going Sales Tax transfer to the Transportation Expansion and Congestion Mitigation Fund and local highway jurisdictions.

***The 2015 Legislature raised the fuel tax rate from 25 cents to 32 cents beginning July 1, 2015. The legislation directed 25 cents of the fuel tax to be distributed through the Highway Distribution Account and 7 cents to be directly distributed 60% to ITD and 40% to Locals.