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June 15, 2026

Dear County Clerk and County Commissioners,

The Forest Service has contacted the State of Missouri regarding the election of funds process for the Secure Rural Schools and Community Self-Determination Act of 2000 (SRS), as amended and reauthorized, under Public Law 119-58 and the 1908 Act Amended. For the first time since 2023, your County will have the option to choose to receive the 1908 Act Amended funding or the Secure Rural Schools funding. The Acts both provide for payments to States to be distributed to counties in which eligible federal lands are situated. Additional information about SRS and 1908 Act Amended payments is available on the U.S. Forest Service, Secure Rural Schools Program website at: <https://www.fs.usda.gov/working-with-us/secure-rural-schools/act>.

The main difference between the two choices, other than funding amounts, is fairly simple. Under the 1908 Act Amended, the eligible County will receive a share of the State's 25% payment, based on the 7-year rolling average of annual receipts. This money is disbursed, as required by Missouri Statutes RSMO 12.070 and 12.090, 75% to school districts and 25% to roads within the county that receives the funding. Additionally, there is no certification required by the County who opts to take the 1908 Act Amended funds. A County that elects to receive a share of the State payment under SRS that is greater than \$100,000 must make an **election to allocate the payment among the titles in the authorizing law**, as explained below by the US Forest Service guidelines:

- **\$100,000 or less. (Minor distribution)** An eligible county that elects to receive a share of the State payment that is \$100,000 or less (a minor distribution) may elect to use 100-percent of its share for public roads and schools under Title I. **A county that elects to receive a minor distribution must make an affirmative election to use the 100-percent of its share for Title I purposes.** In the alternative, the county may opt to allocate 15-percent to 20-percent of its share to Title II, Title III, or a combination of both. The total percentage allocated to Title II and Title III combined must be no less than 15-percent and no greater than 20-percent. The county also may opt to return its allocation, in whole or part, to the Federal Government.
- **\$100,001 to \$349,999 (Moderate distribution)** If the county share of the State payment is more than \$100,000 but less than \$350,000, the county must allocate 15-

percent to 20-percent of its share to Title II, Title III, or a combination of both. The total percentage allocated to Title II and/or Title III must be no less than 15-percent and no greater than 20-percent. The county also may opt to return its allocation, in whole or part, to the Federal Government.

- **\$350,000 or greater (Major distribution)** If the county share of the State payment is \$350,000 or greater, the county must allocate 15-percent to 20-percent of its share to Title II, Title III, or a combination of both, except that the allocation for Title III projects may not exceed 7-percent. The total percentage allocated to Title II and Title III combined must be no less than 15-percent and no greater than 20-percent. The county also may opt to return its allocation, in whole or part, to the Federal Government.

To provide maximum flexibility, projects funded under Title II must be initiated (reviewed and recommended by a resource advisory committee) by September 30, 2028, and Title II funds must be obligated by September 30, 2029. In addition, projects funded under Title III must be initiated by September 30, 2028, and Title III funds must be obligated by September 30, 2029.

An eligible county's failure to make a payment election will result in a defaulted assignment to the State Payment (SRS) for that county. An eligible county's failure to elect to allocate its share of the State Payment (SRS) shall be considered to have elected to expend 80-percent of the share for public schools and roads. The remaining 20-percent will be available to the Forest Service to carry out projects in the eligible county to further the purposes of Title II.

Attached is an Estimated Payment Report from the Forest Service, that shows an estimation of the funds that each County could receive showing both the SRS amount and the 1908, 25-Percent 7 Year Rolling Average amount. Hopefully, this will assist your County officials in determining the funding that they want to receive. The elections and Title designated allocations must be received, in writing by the State, **no later than July 20th**, so it may be submitted to the Federal government by the August 1st deadline. The Forest Service **will not** accept an election directly from a county or from any non-governmental organization acting on behalf of a county.

Based on the estimated amount shown on the attached Estimated Payment Report, Christian County is currently expected to receive less than \$100,000. Previously, Christian County had elected to receive the SRS funding. Therefore, the only election that your County will need to make is whether they opt to receive the SRS Funding payment or the 1908 Act payment.

Again, I would like to stress that the deadline to report the program of choice and any allocations made by your county, must be submitted to me, in writing, no later than July 20th and can be submitted to me via e-mail at: Beth.Dillon@oa.mo.gov.

Sincerely,

Beth Dillon
Office of Administration
Division of Accounting