



# County Boating Program Financial Review

October 1, 2017 through September 30, 2018



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**Idaho Department of Parks & Recreation**

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## **Executive Summary**

### **Background**

The purpose of the Idaho Department of Parks and Recreation (IDPR) Boating Program is to educate the public in safe boating practices, ethics and legal requirements in order to prevent fatalities and damage relating to recreational boating accidents, and to provide the necessary training for sheriff marine deputies to enforce Idaho boating laws.

Idaho Code 67-7013 provides guidance on the revenue collection and administration of the State Vessel Account, with 85% of the registration fees distributed to each county on a monthly basis. Funds from the Vessel Account may be used for the protection and promotion of safety, to improve parking areas for boating purposes, to improve boat ramps and moorings, for search and rescue, and for marking of waterways (see Appendix A).

Idaho has a unique user designation system in place which allows users to indicate where their money is sent. Based on primary and secondary use designations, boating funds are placed in a County Vessel Fund. IDPR encourages all boaters to “pay where they play” so the county where their favorite waterway is located can make improvements to boating facilities and pay marine deputy salaries to keep people safe.

Many counties also use their boat registration money to leverage additional grant money for budget items such as boat ramp improvement projects, new docks, parking lot improvements, restroom upgrades, boat safety patrols, and boat safety education programs.

There are multiple state and federal grants available to counties to help with boating related improvements. The most common grants include State Waterways Improvement Funds (WIF), Federal Boat Safety Grants (BSG), Federal Clean Vessel Grants (CVA), and Federal Boat Infrastructure Grants (BIG). The grant process is highly competitive and in most cases requires the recipient county to invest matching funds.

Appendix B contains the Idaho Administrative Procedures Act (IDAPA) on the specific rules governing the reporting and remittance of surplus moneys in the County Vessel Funds. Each county is required to calculate its surplus by completing a County Vessel Fund Reporting and Remittance Form. Any unused county vessel funds must be returned to IDPR for distribution to other boating programs, unless the County Commissioners request retention of funds and provide an annual County Fund Report.

### **Objective and Scope**

The objective of the County Boating Program Financial Review is to ensure boating registration funds are administered, distributed, and expended pursuant to governing statutes.

The scope of this review covers the county fiscal year FY2018 from October 1, 2017 through September 30, 2018. Information was collected by e-mail, phone, and on-site visits.

According to Idaho Code 67-7013 (6), “Only those counties in the state with a boating improvement program, as recognized by the Department, shall be eligible to receive moneys from the state vessel account. A boating improvement program means that one or more recognized

boating facilities are being developed and/or maintained within the county's jurisdiction, and/or that the county has or is actively developing a recognized boating law enforcement program" (see Appendix A).

Only forty-one of the forty-four counties in Idaho meet these criteria and were subject to review. Shoshone County owns and pays taxes to Kootenai County for the Cataldo Boat Ramp at Old Mission. Therefore, Shoshone County meets the criteria of a recognized boating facility even though the facility is in Kootenai County. Butte, Clark, and Lincoln Counties do not meet one or both criteria and are not included in this review.

Currently, there is no state criterion that addresses marine law enforcement. Each county administers this aspect of the program differently. IDPR recognizes a marine law enforcement program when there are bodies of water in the county, and when the sheriffs of the counties who are responsible for the enforcement of boating safety laws express interest in the program.

On-site financial reviews were conducted at Bear Lake, Blaine, Bonneville, Fremont and Owyhee counties. These counties were selected based upon: 1) when the last on-site review was conducted; 2) the dollar value of the boating program; and 3) whether the county was also involved in the Snowmobile Program Review.

Financial records were reviewed with three objectives:

1. To verify boating registration and other fund sources, such as State/Federal grant revenues, were accurately recorded by each county.
2. To review, verify, and categorize expenditures and their match to ensure compliance with Idaho State Statutes.
3. To review and verify the County Vessel Fund and Notice to Retain Surplus Vessel Funds from each county.

Expenditures are classified by fund, function, and category. The function expenditure classifications are Law Enforcement, Education, Administration, Navigation Aids, and Access. The category expenditure classifications are Personnel, Benefits, Travel, Equipment, Supplies, Contractual, Other, and Construction. The documentation needed to classify expenditures are obtained from County Clerks, Sheriff's Office personnel, Waterways Committee members, and IDPR staff. BSG and WIF expenditures are reported separately from other vessel account expenditures.

Some counties receive funding from other fund sources. These funds are categorized either as "Other Funds Allowable as BSG Match" or "Other Funds Not Allowable as BSG Match." The not allowable items may include other federal grants, as well as other boat safety expenditures not described as allowable use in the BSG program. During the course of the financial reviews, expenses are categorized into these "other fund sources" in an attempt to match the revenue with the expenditures.

Lastly, it is important to note the internal accounting structures used vary for each county. In most cases, revenue is received into the county general fund, then disbursed to the agencies actually using the funds, such as the Sheriff's Office, or the Justice Department. One of the primary purposes of the financial review is to ensure vessel funds and grant funds are used in accordance with their intent.

**Revenue Summary**

Table 1A shows the total boating revenue of \$3.85 million in FY2018, which is a \$99,027 increase as compared to FY2017. Revenue can fluctuate from each year due to changes in federal & state grants, waterway improvement grants and donations. Below is a chart showing just the Registration Revenue generated over the last five years:

Fiscal Year	Registration Revenue
2014	\$ 2,370,560
2015	\$ 2,229,611
2016	\$ 2,299,000
2017	\$ 2,401,638
2018	\$ 2,283,370

Below is a summary of revenue reported by category for 2018:

Category	Fund	Amount
Boat Registration (State Vessel Account)	0250	\$ 2,283,370
Federal BSG	0348	\$ 573,619
Waterways Improvement Fund (WIF)	0247	\$ 669,067
Other Funds Allowable	-	\$ 266,601
Other Funds Not Allowable	-	\$ 60,665
<b>Total</b>		<b>\$ 3,853,322</b>

The top five counties with the largest boating registration revenue are:

County	Total Registration Revenue
Kootenai	\$ 553,518
Bonner	\$ 305,277
Ada	\$ 157,120
Valley	\$ 133,996
Canyon	\$ 128,846

**Expenditure Summary**

Table 1B shows \$3.69 million in expenditures for FY2018 and represents an increase of \$194,858 or 6% as compared to FY2017.

Category	Fund	Amount
Boat Registration (State Vessel Fund)	0250	\$ 2,230,812
Federal BSG	0348	\$ 573,619
Waterways Improvement Fund (WIF)	0247	\$ 669,067
Other Funds Allowable	-	\$ 159,858
Other Funds Not Allowable	-	\$ 60,665
<b>Total</b>		<b>\$ 3,694,022</b>

Greater detail of expenditures by category can be found on Tables 6-11, while County Boat Safety Grant expenditure comparisons from FY2013 to FY2018 can be found on Table 12.

Of the ten major fund categories, the highest expenditures are in Operations, Personnel and Repair & Maintenance of equipment.

## **Fund Balances**

*County Boating Program Fund Balances* - The chart below shows the beginning and ending fund balances for All Boating Program Funds (see Tables 1A and 1B). The change in ending fund balance FY2013 to FY2018 by county can be found on Table 3.

<b>COUNTY FUND BALANCES FOR BOATING</b>		
October 1, 2017 through September 30, 2018		
Beginning Fund Balance		\$ 2,787,848
Revenues	\$ 3,853,322	
Expenditures	\$ 3,694,022	
Ending Fund Balance		<u>\$ 2,947,149</u>
	<b>Increase</b>	<b>\$ 159,301</b>

*County Vessel Fund Balances* - According to Idaho Code 67-7013(8), each county is required to complete a County Vessel Fund Reporting & Remittance Form.

According to this code section, "...the county clerk shall calculate the ending fund balance of the county vessel fund for [the] fiscal year. If the ending fund balance is higher than the amount of revenues deposited in the county vessel fund from the state vessel account during the fiscal year, then the difference shall be remitted to the state vessel account within thirty (30) calendar days of that calculation."

Each County may request to retain the County Vessel funds in order to make larger, more expensive purchases and for major construction upgrades, such as parking lot grading and paving projects. The request must be detailed on the Request for Retention of County Vessel Funds form, and signed by the Chairman of the County Commissioners. Counties have three years to spend the money.

Table 14 lists the Counties that have requested retention of their surplus funds for specific purposes/programs.

## **Boating Program Statistics**

Tables 6 - 13 provide further Boating Program statistics, including Vessel Fund, BSG, WIF and Other Allowable and Not Allowable Expenditures, All Funds Summary, Expenditure Comparisons and Boating Receipts Graph.

## **Findings**

Owyhee County had unallowable expenditures which will be moved to another fund. The county Clerk will be sending IDPR the corrected adjustments once they have been made.

Each county will be notified of the final results of the program review.

## **Conclusion and Recommendations**

Counties will receive returned Unused Administration Fees from IDPR. This review will not reflect those funds in the surplus balance. Bonner was the only county to reflect the revenue during FY18 which was categorized as Other Allowable Revenue.

All revenue distributions have been accurately reported and recorded.

All expenditures appear to be consistent with program guidelines and applicable laws.

There are no further recommendations.

## ALL BOATING PROGRAM FUNDS

### Revenue & Expenditures by County

For Fiscal Year Ending September 30, 2018

COUNTY	Beginning Fund Balance 10/1/2017	REVENUE					TOTAL REVENUE
		Vessel Fund (Boat Reg)	Federal Boat Safety Grants (BSG)	State Waterways Improvement Fund (WIF)	Other Allowable as BSG Match	Other NOT Allowable as BSG Match	
ADA	203,929.91	157,119.83	24,376.00	106,433.00	4,483.47	-	292,412.30
ADAMS	25,010.36	14,151.24	5,886.00	-	15,000.00	-	35,037.24
BANNOCK	17,986.25	18,828.28	-	-	-	-	18,828.28
BEAR LAKE	31,968.50	22,274.64	24,264.00	-	12,828.48	-	59,367.12
BENEWAH	35,316.60	32,738.79	-	189,185.00	1,284.25	-	223,208.04
BINGHAM	51,273.00	52,758.14	17,748.00	-	-	-	70,506.14
BLAINE	37,267.00	18,978.34	9,297.34	-	36.55	1,000.00	29,312.23
BOISE	102,966.58	41,279.19	11,377.00	-	-	7.73	52,663.92
BONNER	389,190.21	305,277.43	91,896.00	-	109,218.96	-	506,392.39
BONNEVILLE	68,994.94	96,057.25	-	100,227.89	2,500.00	-	198,785.14
BOUNDARY	57,881.21	18,782.72	3,636.00	-	9,235.00	-	31,653.72
BUTTE	-	-	-	-	-	-	-
CAMAS	34,720.44	5,936.39	-	-	4,000.00	-	9,936.39
CANYON	67,008.44	128,845.62	36,187.00	62,750.00	30,000.00	-	257,782.62
CARIBOU	43,207.99	14,183.84	12,173.00	-	-	-	26,356.84
CASSIA	71,037.37	35,572.97	12,432.00	47,738.00	-	-	95,742.97
CLARK	-	-	-	-	-	-	-
CLEARWATER	59,336.39	51,045.80	29,713.00	-	10,000.00	-	90,758.80
CUSTER	25,845.89	12,727.45	4,340.00	-	1,000.00	-	18,067.45
ELMORE	106,789.64	58,017.09	30,235.00	-	1,891.38	-	90,143.47
FRANKLIN	16,438.48	14,082.10	-	-	-	3,600.00	17,682.10
FREMONT	33,085.37	39,270.33	13,913.00	-	1,535.55	19,655.29	74,374.17
GEM	34,965.85	26,255.54	9,864.00	23,464.00	465.75	-	60,049.29
GOODING	19,920.65	12,726.29	-	-	3,061.00	-	15,787.29
IDAHO	80,415.21	17,484.54	-	-	0.33	-	17,484.87
JEFFERSON	41,862.56	17,329.14	-	-	5.09	-	17,334.23
JEROME	16,471.37	11,465.95	-	-	-	-	11,465.95
KOOTENAI	252,515.37	553,517.60	102,253.00	-	5,068.00	-	660,838.60
LATAH	20,578.48	16,075.86	-	-	-	-	16,075.86
LEMHI	30,928.99	7,124.45	2,323.00	-	-	-	9,447.45
LEWIS	10,388.75	4,119.85	-	-	-	-	4,119.85
LINCOLN	-	-	-	-	-	-	-
MADISON	12,809.22	3,350.17	-	-	-	-	3,350.17
MINIDOKA	12,085.30	18,717.74	7,183.00	36,252.88	-	-	62,153.62
NEZ PERCE	155,516.71	81,691.68	11,543.00	103,016.40	6,429.90	9,401.77	212,082.75
ONEIDA	11,277.80	4,828.26	-	-	-	2,500.00	7,328.26
OWYHEE	102,963.29	45,793.88	19,559.00	-	1,000.00	-	66,352.88
PAYETTE	32,279.60	24,240.56	3,500.00	-	23.37	-	27,763.93
POWER	70,948.25	28,647.46	14,531.04	-	4,557.58	15,000.00	62,736.08
SHOSHONE	16,552.22	22,117.77	-	-	9,529.33	-	31,647.10
TETON	22,817.67	8,299.20	-	-	-	-	8,299.20
TWIN FALLS	93,136.71	69,971.46	17,946.00	-	23,614.00	-	111,531.46
VALLEY	163,763.57	133,996.07	44,921.00	-	333.00	9,500.00	188,750.07
WASHINGTON	106,396.07	37,689.17	12,523.00	-	9,500.00	-	59,712.17
<b>TOTAL ALL</b>	<b>\$ 2,787,848.21</b>	<b>\$ 2,283,370.08</b>	<b>\$ 573,619.38</b>	<b>\$ 669,067.17</b>	<b>\$ 266,600.99</b>	<b>\$ 60,664.79</b>	<b>\$ 3,853,322.41</b>



## ALL BOATING PROGRAM FUNDS

### Revenue & Expenditures by County

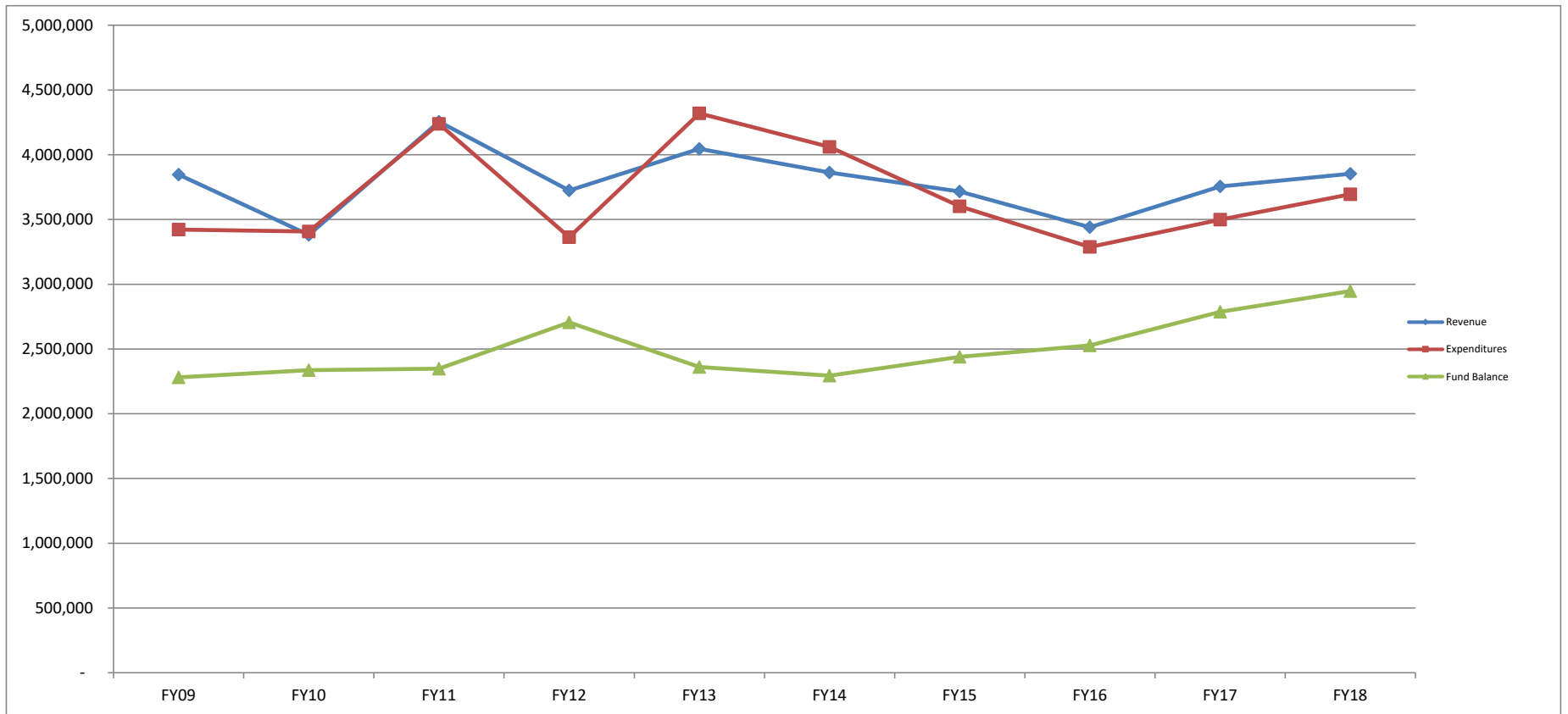
For Fiscal Year Ending September 30, 2018

COUNTY	EXPENDITURES					TOTAL EXPENSES	Ending Fund Balance 9/30/2018
	Vessel Fund (Boat Reg)	Federal Boat Safety Grants (BSG)	State Waterways Improvement Fund (WIF)	Other Allowable as BSG Match	Other NOT Allowable as BSG Match		
ADA	153,893.79	24,376.00	106,433.00	4,483.47	-	289,186.26	207,155.95
ADAMS	15,584.57	5,886.00	-	15,000.00	-	36,470.57	23,577.03
BANNOCK	21,000.00	-	-	-	-	21,000.00	15,814.53
BEAR LAKE	14,677.11	24,264.00	-	12,828.48	-	51,769.59	39,566.03
BENEWAH	38,354.30	-	189,185.00	1,284.25	-	228,823.55	29,701.09
BINGHAM	30,373.37	17,748.00	-	-	-	48,121.37	73,657.77
BLAINE	17,542.83	9,297.34	-	36.55	1,000.00	27,876.72	38,702.51
BOISE	36,779.08	11,377.00	-	-	7.73	48,163.81	107,466.69
BONNER	347,514.02	91,896.00	-	3,000.00	-	442,410.02	453,172.58
BONNEVILLE	101,247.10	-	100,227.89	2,500.00	-	203,974.99	63,805.09
BOUNDARY	-	3,636.00	-	8,711.13	-	12,347.13	77,187.80
BUTTE	-	-	-	-	-	-	-
CAMAS	19,566.42	-	-	4,000.00	-	23,566.42	21,090.41
CANYON	105,590.42	36,187.00	62,750.00	30,000.00	-	234,527.42	90,263.64
CARIBOU	16,704.86	12,173.00	-	-	-	28,877.86	40,686.97
CASSIA	74,553.17	12,432.00	47,738.00	-	-	134,723.17	32,057.17
CLARK	-	-	-	-	-	-	-
CLEARWATER	53,925.42	29,713.00	-	10,000.00	-	93,638.42	56,456.77
CUSTER	20,325.85	4,340.00	-	1,000.00	-	25,665.85	18,247.49
ELMORE	66,508.61	30,235.00	-	1,891.38	-	98,634.99	98,298.12
FRANKLIN	7,481.55	-	-	-	3,600.00	11,081.55	23,039.03
FREMONT	39,300.31	13,913.00	-	1,535.55	19,655.29	74,404.15	33,055.39
GEM	28,578.99	9,864.00	23,464.00	465.75	-	62,372.74	32,642.40
GOODING	2,009.06	-	-	3,061.00	-	5,070.06	30,637.88
IDAHO	7,463.22	-	-	0.33	-	7,463.55	90,436.53
JEFFERSON	7,781.29	-	-	5.09	-	7,786.38	51,410.41
JEROME	18,228.32	-	-	-	-	18,228.32	9,709.00
KOOTENAI	577,561.72	102,253.00	-	5,068.00	-	684,882.72	228,471.25
LATAH	22,164.54	-	-	-	-	22,164.54	14,489.80
LEMHI	2,456.23	2,323.00	-	-	-	4,779.23	35,597.21
LEWIS	4,668.00	-	-	-	-	4,668.00	9,840.60
LINCOLN	-	-	-	-	-	-	-
MADISON	8,691.92	-	-	-	-	8,691.92	7,467.47
MINIDOKA	7,426.60	7,183.00	36,252.88	-	-	50,862.48	23,376.44
NEZ PERCE	139,997.67	11,543.00	103,016.40	6,429.90	9,401.77	270,388.74	97,210.72
ONEIDA	9,164.90	-	-	-	2,500.00	11,664.90	6,941.16
OWYHEE	24,794.32	19,559.00	-	1,000.00	-	45,353.32	123,962.85
PAYETTE	13,931.26	3,500.00	-	23.37	-	17,454.63	42,588.90
POWER	27,971.12	14,531.04	-	4,557.58	15,000.00	62,059.74	71,624.59
SHOSHONE	5,495.87	-	-	9,529.33	-	15,025.20	33,174.12
TETON	17,554.22	-	-	-	-	17,554.22	13,562.65
TWIN FALLS	34,743.70	17,946.00	-	23,614.00	-	76,303.70	128,364.47
VALLEY	65,230.23	44,921.00	-	333.00	9,500.00	119,984.23	232,529.41
WASHINGTON	23,976.07	12,523.00	-	9,500.00	-	45,999.07	120,109.17
<b>TOTAL ALL</b>	<b>\$ 2,230,812.03</b>	<b>\$ 573,619.38</b>	<b>\$ 669,067.17</b>	<b>\$ 159,858.16</b>	<b>\$ 60,664.79</b>	<b>\$ 3,694,021.53</b>	<b>\$ 2,947,149.09</b>

## 10 YEAR HISTORICAL GRAPH

### Overall Boating Program REVENUE, EXPENDITURE and FUND BALANCE Comparison

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
<b>Revenue</b>	3,847,002	3,381,207	4,255,411	3,724,395	4,045,213	3,862,152	3,715,120	3,439,933	3,754,295	3,853,322
<b>Expenditures</b>	3,422,171	3,407,363	4,238,613	3,363,421	4,319,344	4,060,863	3,601,176	3,287,705	3,499,164	3,694,022
<b>Fund Balance</b>	2,280,842	2,336,023	2,348,174	2,704,789	2,361,501	2,294,591	2,438,754	2,526,931	2,787,848	2,947,149



**ENDING FUND BALANCE COMPARISON**  
For Fiscal Year Ending September 30, 2018

COUNTY	FY13	FY14	% OF CHANGE <sup>1</sup>	FY15	% OF CHANGE <sup>1</sup>	FY16	% OF CHANGE <sup>1</sup>	FY17	% OF CHANGE <sup>1</sup>	FY18	% OF CHANGE <sup>1</sup>
ADA	209,681.78	201,065.79	-4%	206,792.18	3%	173,117.75	-16%	203,929.91	18%	207,155.95	2%
ADAMS	17,432.51	5,879.01	-66%	10,549.03	79%	20,493.27	94%	25,010.36	22%	23,577.03	-6%
BANNOCK	21,621.99	20,687.16	-4%	19,404.07	-6%	19,696.49	2%	17,986.25	-9%	15,814.53	-12%
BEAR LAKE	50,320.64	59,643.89	19%	48,684.05	-18%	47,247.93	-3%	31,968.50	-32%	38,817.95	21%
BENEWAH	4,293.71	6,059.84	41%	15,259.06	152%	29,430.91	93%	35,316.60	20%	29,701.09	-16%
BINGHAM	31,938.56	60,024.13	88%	36,164.27	-40%	40,884.60	13%	51,273.00	25%	73,657.77	44%
BLAINE	44,218.74	49,307.21	12%	15,998.96	-68%	33,413.64	109%	37,267.00	12%	38,702.51	4%
BOISE	5,684.26	41,665.96	633%	58,101.71	39%	96,045.51	65%	102,966.58	7%	107,863.75	5%
BONNER	437,542.10	233,672.67	-47%	293,345.05	26%	369,066.56	26%	389,190.21	5%	453,172.58	16%
BONNEVILLE	(12,306.58)	71,828.35	-684%	33,859.87	-53%	63,399.55	87%	68,994.94	9%	63,805.09	-8%
BOUNDARY	46,771.56	59,878.55	28%	55,544.17	-7%	80,521.78	45%	57,881.21	-28%	77,187.80	33%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	-	0%
CAMAS	36,758.65	26,750.63	-27%	30,047.09	12%	28,764.09	-4%	34,720.44	21%	21,090.41	-39%
CANYON	48,750.09	83,567.91	71%	101,937.20	22%	107,175.69	5%	67,008.44	-37%	90,263.64	35%
CARIBOU	35,809.14	24,988.65	-30%	38,868.52	56%	8,328.31	-79%	43,207.99	419%	40,686.97	-6%
CASSIA	(17,956.40)	(15,515.00)	-14%	10,618.35	-168%	28,336.15	167%	71,037.37	151%	32,057.17	-55%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	59,800.77	61,341.75	3%	60,327.83	-2%	35,546.35	-41%	59,336.39	67%	56,531.77	-5%
CUSTER	21,888.30	23,856.06	9%	20,316.90	-15%	29,172.15	44%	25,845.89	-11%	18,247.49	-29%
ELMORE	81,883.17	81,161.14	-1%	120,236.50	48%	86,543.71	-28%	106,789.64	23%	98,298.12	-8%
FRANKLIN	59,066.82	41,310.06	-30%	43,685.44	6%	18,362.50	-58%	16,438.48	-10%	22,714.57	38%
FREMONT	57,419.54	47,428.02	-17%	32,037.98	-32%	19,771.81	-38%	33,085.37	67%	33,055.39	0%
GEM	41,435.07	38,324.83	-8%	37,870.73	-1%	37,822.20	0%	34,965.85	-8%	32,642.40	-7%
GOODING	23,317.14	30,651.97	31%	36,266.53	18%	16,002.48	-56%	19,920.65	24%	30,637.88	54%
IDAHO	37,482.22	44,474.48	19%	57,978.78	30%	70,144.24	21%	80,415.21	15%	90,436.53	12%
JEFFERSON	56,605.07	15,405.16	-73%	33,489.86	117%	35,214.57	5%	41,862.56	19%	51,410.41	23%
JEROME	21,267.09	16,894.86	-21%	19,155.56	13%	10,640.75	-44%	16,471.37	55%	9,709.00	-41%
KOOTENAI	134,760.48	179,075.54	33%	184,287.41	3%	217,393.93	18%	252,515.37	16%	228,471.25	-10%
LATAH	53,747.39	24,867.64	-54%	24,441.58	-2%	19,719.17	-19%	20,578.48	4%	12,260.00	-40%
LEMHI	21,824.86	29,115.23	33%	18,844.91	-35%	26,371.81	40%	30,928.99	17%	35,597.21	15%
LEWIS	6,940.07	10,562.92	52%	6,015.53	-43%	8,521.82	42%	10,388.75	22%	9,840.60	-5%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	18,390.47	17,440.47	-5%	14,234.80	-18%	14,762.99	4%	12,809.22	-13%	7,467.47	-42%
MINIDOKA	29,030.39	19,492.80	-33%	26,901.62	38%	26,504.72	-1%	12,085.30	-54%	23,376.44	93%
NEZ PERCE	148,093.41	169,613.39	15%	180,867.36	7%	171,354.76	-5%	155,516.71	-9%	97,210.72	-37%
ONEIDA	9,830.23	14,895.06	52%	10,048.89	-33%	9,537.27	-5%	11,277.80	18%	6,941.16	-38%
OWYHEE	52,412.84	83,590.61	59%	111,874.53	34%	125,901.45	13%	102,963.29	-18%	123,962.85	20%
PAYETTE	22,671.33	24,994.97	10%	27,725.87	11%	26,924.61	-3%	32,279.60	20%	42,588.90	32%
POWER	49,153.79	56,646.08	15%	78,150.51	38%	80,589.50	3%	70,948.25	-12%	71,624.59	1%
SHOSHONE	10,196.26	7,576.52	-26%	11,382.42	50%	11,353.64	0%	16,552.22	46%	33,174.12	100%
TETON	15,372.74	9,422.63	-39%	13,331.38	41%	17,818.58	34%	22,817.67	28%	13,562.65	-41%
TWIN FALLS	156,500.58	99,810.22	-36%	100,907.28	1%	94,352.52	-6%	93,136.71	-1%	128,364.47	38%
VALLEY	145,887.95	163,056.30	12%	125,548.56	-23%	110,966.11	-12%	163,763.57	48%	232,529.41	42%
WASHINGTON	65,962.62	54,077.35	-18%	67,651.32	25%	59,714.86	-12%	106,396.07	78%	120,109.17	13%
<b>TOTAL ALL</b>	<b>\$2,361,501.35</b>	<b>\$2,294,590.81</b>	<b>-3%</b>	<b>\$2,438,753.66</b>	<b>6%</b>	<b>\$2,526,930.73</b>	<b>4%</b>	<b>\$2,787,848.21</b>	<b>10%</b>	<b>\$2,944,318.81</b>	<b>6%</b>

(1) % change reflects the increase/decrease in ending fund balance compared to the prior fiscal year.

## BOAT REGISTRATION REVENUE COMPARISON

### IDPR FUND 0250.01

For Fiscal Year Ending September 30, 2018

COUNTY	FY13	FY14	% OF CHANGE <sup>1</sup>	FY15	% OF CHANGE <sup>1</sup>	FY16	% OF CHANGE <sup>1</sup>	FY17	% OF CHANGE <sup>1</sup>	FY18	% OF CHANGE <sup>1</sup>
ADA	156,947.86	157,778.51	1%	160,164.09	2%	164,633.50	3%	165,271.98	0%	157,119.83	-5%
ADAMS	13,224.83	13,126.92	-1%	13,543.53	3%	14,067.45	4%	13,760.54	-2%	14,151.24	3%
BANNOCK	22,020.21	20,690.58	-6%	19,416.91	-6%	19,705.45	1%	18,871.76	-4%	18,828.28	0%
BEAR LAKE	20,324.88	21,404.02	5%	20,884.19	-2%	22,990.12	10%	24,354.46	6%	22,274.64	-9%
BENEWAH	30,619.92	35,272.48	15%	45,794.65	30%	36,237.45	-21%	36,663.42	1%	32,738.79	-11%
BINGHAM	36,260.55	36,706.23	1%	36,540.34	0%	36,359.65	0%	47,008.31	29%	52,758.14	12%
BLAINE	21,961.22	22,541.70	3%	22,893.96	2%	21,233.32	-7%	24,140.97	14%	18,978.34	-21%
BOISE	40,457.06	43,474.02	7%	44,747.54	3%	46,340.65	4%	44,559.36	-4%	41,279.19	-7%
BONNER	254,997.88	317,331.59	24%	285,390.41	-10%	290,951.54	2%	339,639.31	17%	305,277.43	-10%
BONNEVILLE	98,657.16	116,610.91	18%	109,038.27	-6%	108,830.84	0%	86,488.21	-21%	96,057.25	11%
BOUNDARY	16,444.02	15,647.94	-5%	14,726.58	-6%	15,928.30	8%	19,191.05	20%	18,782.72	-2%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	-	0%
CAMAS	6,634.61	6,791.98	2%	6,719.12	-1%	6,015.55	-10%	6,956.35	16%	5,936.39	-15%
CANYON	96,389.15	106,695.69	11%	100,687.83	-6%	99,790.34	-1%	93,207.39	-7%	128,845.62	38%
CARIBOU	13,676.53	13,138.40	-4%	12,865.95	-2%	11,971.13	-7%	14,683.73	23%	14,183.84	-3%
CASSIA	31,916.97	38,033.84	19%	35,138.22	-8%	34,753.76	-1%	35,388.95	2%	35,572.97	1%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	50,453.21	52,092.28	3%	52,312.50	0%	53,369.21	2%	71,549.12	34%	51,045.80	-29%
CUSTER	12,695.96	13,536.30	7%	13,385.93	-1%	13,055.51	-2%	13,856.35	6%	12,727.45	-8%
ELMORE	65,193.14	62,304.54	-4%	62,392.29	0%	63,609.79	2%	62,658.36	-1%	58,017.09	-7%
FRANKLIN	13,195.16	17,434.82	32%	16,237.39	-7%	16,296.81	0%	16,303.82	0%	14,082.10	-14%
FREMONT	42,043.19	46,789.45	11%	43,418.77	-7%	45,572.84	5%	48,068.73	5%	39,270.33	-18%
GEM	24,058.15	23,795.36	-1%	23,776.59	0%	24,158.06	2%	24,350.20	1%	26,255.54	8%
GOODING	12,469.43	13,218.55	6%	12,888.99	-2%	11,606.04	-10%	15,356.90	32%	12,726.29	-17%
IDAHO	17,833.80	16,412.04	-8%	21,030.50	28%	19,219.49	-9%	18,557.89	-3%	17,484.54	-6%
JEFFERSON	14,626.94	14,303.30	-2%	16,127.12	13%	17,767.54	10%	18,346.95	3%	17,329.14	-6%
JEROME	9,965.55	10,038.81	1%	10,753.76	7%	10,875.97	1%	13,006.53	20%	11,465.95	-12%
KOOTENAI	505,047.51	612,100.82	21%	531,437.56	-13%	595,908.79	12%	607,455.17	2%	553,517.60	-9%
LATAH	23,720.66	24,384.00	3%	23,868.32	-2%	21,088.01	-12%	20,961.59	-1%	16,075.86	-23%
LEMHI	7,166.38	7,618.91	6%	7,902.48	4%	7,589.99	-4%	6,908.95	-9%	7,124.45	3%
LEWIS	4,135.39	4,222.85	2%	4,363.17	3%	4,671.12	7%	4,781.35	2%	4,119.85	-14%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	5,051.31	4,793.64	-5%	4,115.13	-14%	3,794.75	-8%	4,085.03	8%	3,350.17	-18%
MINIDOKA	16,114.78	17,913.27	11%	17,829.52	0%	19,396.67	9%	19,502.78	1%	18,717.74	-4%
NEZ PERCE	75,761.58	92,913.65	23%	75,514.87	-19%	85,271.60	13%	85,056.31	0%	81,691.68	-4%
ONEIDA	5,924.81	6,008.08	1%	5,869.84	-2%	5,834.19	-1%	5,378.38	-8%	4,828.26	-10%
OWYHEE	38,846.85	40,274.33	4%	40,644.57	1%	39,681.21	-2%	41,894.69	6%	45,793.88	9%
PAYETTE	23,682.81	23,700.17	0%	25,090.71	6%	21,520.99	-14%	29,555.54	37%	24,240.56	-18%
POWER	35,032.25	34,124.18	-3%	33,023.68	-3%	31,677.85	-4%	32,009.67	1%	28,647.46	-11%
SHOSHONE	15,837.28	18,293.42	16%	20,132.46	10%	19,863.99	-1%	19,542.21	-2%	22,117.77	13%
TETON	5,998.46	5,369.09	-10%	5,428.75	1%	6,768.91	25%	7,915.70	17%	8,299.20	5%
TWIN FALLS	68,180.13	69,794.79	2%	71,206.14	2%	71,556.72	0%	73,667.22	3%	69,971.46	-5%
VALLEY	125,202.62	134,497.52	7%	121,730.85	-9%	121,010.23	-1%	132,193.27	9%	133,996.07	1%
WASHINGTON	41,270.17	39,381.20	-5%	40,577.54	3%	38,024.92	-6%	38,489.88	1%	37,689.17	-2%
<b>TOTAL ALL</b>	<b>\$ 2,120,040.37</b>	<b>\$ 2,370,560.18</b>	<b>12%</b>	<b>\$ 2,229,611.02</b>	<b>-6%</b>	<b>\$ 2,299,000.25</b>	<b>3%</b>	<b>\$ 2,401,638.38</b>	<b>4%</b>	<b>\$ 2,283,370.08</b>	<b>-5%</b>

(1) % of change may be impacted by the timing of distribution and timing of posting receipts at each county.

**ALL COUNTIES EXPENDITURES BY FUNCTION AND CATEGORY**

For Fiscal Year Ending September 30, 2018

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
<b>VESSEL ACCOUNT (BOAT REGISTRATIONS)</b>							
Personnel	546,696.45	46,652.29	0.00	0.00	593,348.74	0.00	593,348.74
Benefits	232,262.32	13,157.48	0.00	0.00	245,419.80	0.00	245,419.80
Travel	23,210.36	1,522.66	0.00	0.00	24,733.02	0.00	24,733.02
Equipment	196,328.75	0.00	2,763.55	5,109.63	204,201.93	61,253.81	265,455.74
Supplies	719,958.24	1,265.29	198,190.77	3,416.06	922,830.36	16,902.73	939,733.09
Contractual	11,274.24	0.00	19,910.00	0.00	31,184.24	16,131.89	47,316.13
Other	32,065.53	0.00	0.00	0.00	32,065.53	0.00	32,065.53
Construction	44,510.84	0.00	0.00	25,754.10	70,264.94	12,475.04	82,739.98
<b>Total</b>	<b>\$ 1,806,306.74</b>	<b>\$ 62,597.71</b>	<b>\$ 220,864.32</b>	<b>\$ 34,279.79</b>	<b>\$ 2,124,048.56</b>	<b>\$ 106,763.47</b>	<b>\$ 2,230,812.03</b>

<b>FEDERAL BOATING SAFETY GRANTS (BSG)</b>							
Personnel	492,190.85	9,667.37	0.00	0.00	501,858.22	0.00	501,858.22
Benefits	6,468.58	697.78	0.00	0.00	7,166.36	0.00	7,166.36
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	37,201.31	0.00	0.00	0.00	37,201.31	0.00	37,201.31
Supplies	25,989.80	0.00	0.00	0.00	25,989.80	0.00	25,989.80
Contractual	0.00	0.00	0.00	0.00	0.00	1,379.69	1,379.69
Other	24.00	0.00	0.00	0.00	24.00	0.00	24.00
Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>\$ 561,874.54</b>	<b>\$ 10,365.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 572,239.69</b>	<b>\$ 1,379.69</b>	<b>\$ 573,619.38</b>

<b>WATERWAYS IMPROVEMENT FUND (WIF) GRANTS</b>							
Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	47,738.00	0.00	0.00	0.00	47,738.00	225,437.88	273,175.88
Supplies	192,647.00	0.00	0.00	0.00	192,647.00	103,016.40	295,663.40
Contractual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction	0.00	0.00	0.00	0.00	0.00	100,227.89	100,227.89
<b>Total</b>	<b>\$ 240,385.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,385.00</b>	<b>\$ 428,682.17</b>	<b>\$ 669,067.17</b>

<b>OTHER FUNDS ALLOWABLE AS BSG MATCH</b>							
Personnel	14,361.26	0.00	0.00	0.00	14,361.26	0.00	14,361.26
Benefits	23,467.22	0.00	0.00	0.00	23,467.22	0.00	23,467.22
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	11,011.24	0.00	0.00	0.00	11,011.24	1,284.25	12,295.49
Supplies	65,015.00	0.00	0.00	9,500.00	74,515.00	8,529.23	83,044.23
Contractual	0.00	0.00	0.00	0.00	0.00	36.55	36.55
Other	39.41	23,614.00	0.00	0.00	23,653.41	0.00	23,653.41
Construction	3,000.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
<b>Total</b>	<b>\$ 116,894.13</b>	<b>\$ 23,614.00</b>	<b>\$ -</b>	<b>\$ 9,500.00</b>	<b>\$ 150,008.13</b>	<b>\$ 9,850.03</b>	<b>\$ 159,858.16</b>

<b>OTHER FUNDS NOT ALLOWABLE AS BSG MATCH</b>							
Personnel	38,557.06	0.00	0.00	0.00	38,557.06	0.00	38,557.06
Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
Supplies	15,000.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
Contractual	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Other	3,607.73	0.00	0.00	0.00	3,607.73	0.00	3,607.73
Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>\$ 57,164.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,164.79</b>	<b>\$ 3,500.00</b>	<b>\$ 60,664.79</b>

<b>SUMMARY BY FUNDING SOURCE</b>							
Vessel Fund	1,806,306.74	62,597.71	220,864.32	34,279.79	2,124,048.56	106,763.47	2,230,812.03
Boat Safety	561,874.54	10,365.15	0.00	0.00	572,239.69	1,379.69	573,619.38
Waterways	240,385.00	0.00	0.00	0.00	240,385.00	428,682.17	669,067.17
Other Allowable	116,894.13	23,614.00	0.00	9,500.00	150,008.13	9,850.03	159,858.16
Other NOT Allowable	57,164.79	0.00	0.00	0.00	57,164.79	3,500.00	60,664.79
<b>Total</b>	<b>\$ 2,782,625.19</b>	<b>\$ 96,576.87</b>	<b>\$ 220,864.32</b>	<b>\$ 43,779.79</b>	<b>\$ 3,143,846.17</b>	<b>\$ 550,175.36</b>	<b>\$ 3,694,021.53</b>

## VESSEL FUND (BOAT REGISTRATION)

### Expenditures by County

For Fiscal Year Ending September 30, 2018

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	153,893.79	0.00	153,893.79	0.00	153,893.79
ADAMS	15,572.78	11.79	0.00	0.00	15,584.57	0.00	15,584.57
BANNOCK	0.00	0.00	0.00	0.00	0.00	21,000.00	21,000.00
BEAR LAKE	14,641.14	35.97	0.00	0.00	14,677.11	0.00	14,677.11
BENEWAH	27,916.54	0.00	0.00	0.00	27,916.54	10,437.76	38,354.30
BINGHAM	29,993.48	379.89	0.00	0.00	30,373.37	0.00	30,373.37
BLAINE	1,365.86	0.00	0.00	0.00	1,365.86	16,176.97	17,542.83
BOISE	36,236.10	542.98	0.00	0.00	36,779.08	0.00	36,779.08
BONNER	335,076.06	3,257.63	648.69	273.41	339,255.79	8,258.23	347,514.02
BONNEVILLE	41,387.53	500.21	57,827.86	0.00	99,715.60	1,531.50	101,247.10
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	19,566.42	0.00	0.00	0.00	19,566.42	0.00	19,566.42
CANYON	104,821.24	769.18	0.00	0.00	105,590.42	0.00	105,590.42
CARIBOU	15,468.88	1,235.98	0.00	0.00	16,704.86	0.00	16,704.86
CASSIA	61,589.26	12,963.91	0.00	0.00	74,553.17	0.00	74,553.17
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	51,528.84	2,396.58	0.00	0.00	53,925.42	0.00	53,925.42
CUSTER	16,643.67	907.15	0.00	2,652.65	20,203.47	122.38	20,325.85
ELMORE	65,795.92	712.69	0.00	0.00	66,508.61	0.00	66,508.61
FRANKLIN	7,481.55	0.00	0.00	0.00	7,481.55	0.00	7,481.55
FREMONT	33,448.71	1,712.36	0.00	0.00	35,161.07	4,139.24	39,300.31
GEM	18,820.34	4,649.02	0.00	5,109.63	28,578.99	0.00	28,578.99
GOODING	1,927.55	81.51	0.00	0.00	2,009.06	0.00	2,009.06
IDAHO	7,463.22	0.00	0.00	0.00	7,463.22	0.00	7,463.22
JEFFERSON	6,874.27	907.02	0.00	0.00	7,781.29	0.00	7,781.29
JEROME	1,728.32	0.00	0.00	0.00	1,728.32	16,500.00	18,228.32
KOOTENAI	558,421.69	14,606.05	4,533.98	0.00	577,561.72	0.00	577,561.72
LATAH	13,840.00	0.00	0.00	0.00	13,840.00	8,324.54	22,164.54
LEMHI	2,456.23	0.00	0.00	0.00	2,456.23	0.00	2,456.23
LEWIS	4,668.00	0.00	0.00	0.00	4,668.00	0.00	4,668.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	8,691.92	0.00	0.00	0.00	8,691.92	0.00	8,691.92
MINIDOKA	7,301.84	124.76	0.00	0.00	7,426.60	0.00	7,426.60
NEZ PERCE	104,643.08	9,600.49	0.00	25,754.10	139,997.67	0.00	139,997.67
ONEIDA	1,270.28	0.00	3,960.00	0.00	5,230.28	3,934.62	9,164.90
OWYHEE	24,794.32	0.00	0.00	0.00	24,794.32	0.00	24,794.32
PAYETTE	13,608.87	322.39	0.00	0.00	13,931.26	0.00	13,931.26
POWER	27,971.12	0.00	0.00	0.00	27,971.12	0.00	27,971.12
SHOSHONE	450.00	0.00	0.00	0.00	450.00	5,045.87	5,495.87
TETON	17,554.22	0.00	0.00	0.00	17,554.22	0.00	17,554.22
TWIN FALLS	29,806.13	4,937.57	0.00	0.00	34,743.70	0.00	34,743.70
VALLEY	61,561.54	1,035.15	0.00	0.00	62,596.69	2,633.54	65,230.23
WASHINGTON	13,919.79	907.46	0.00	490.00	15,317.25	8,658.82	23,976.07
<b>TOTAL</b>	<b>\$ 1,806,306.74</b>	<b>\$ 62,597.71</b>	<b>\$ 220,864.32</b>	<b>\$ 34,279.79</b>	<b>\$ 2,124,048.56</b>	<b>\$ 106,763.47</b>	<b>\$ 2,230,812.03</b>

## FEDERAL BOATING SAFETY GRANT (BSG)

### Expenditures By County

For Fiscal Year Ending September 30, 2018

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	24,376.00	0.00	0.00	0.00	24,376.00	0.00	24,376.00
ADAMS	5,820.67	65.33	0.00	0.00	5,886.00	0.00	5,886.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	23,875.78	388.22	0.00	0.00	24,264.00	0.00	24,264.00
BENEWAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BINGHAM	16,622.78	1,125.22	0.00	0.00	17,748.00	0.00	17,748.00
BLAINE	5,533.70	2,383.95	0.00	0.00	7,917.65	1,379.69	9,297.34
BOISE	11,123.29	253.71	0.00	0.00	11,377.00	0.00	11,377.00
BONNER	91,896.00	0.00	0.00	0.00	91,896.00	0.00	91,896.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOUNDARY	2,725.00	911.00	0.00	0.00	3,636.00	0.00	3,636.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	35,908.36	278.64	0.00	0.00	36,187.00	0.00	36,187.00
CARIBOU	12,173.00	0.00	0.00	0.00	12,173.00	0.00	12,173.00
CASSIA	12,432.00	0.00	0.00	0.00	12,432.00	0.00	12,432.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	28,878.06	834.94	0.00	0.00	29,713.00	0.00	29,713.00
CUSTER	4,001.48	338.52	0.00	0.00	4,340.00	0.00	4,340.00
ELMORE	28,460.74	1,774.26	0.00	0.00	30,235.00	0.00	30,235.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	12,934.92	978.08	0.00	0.00	13,913.00	0.00	13,913.00
GEM	9,864.00	0.00	0.00	0.00	9,864.00	0.00	9,864.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	102,253.00	0.00	0.00	0.00	102,253.00	0.00	102,253.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	2,199.55	123.45	0.00	0.00	2,323.00	0.00	2,323.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	6,651.61	531.39	0.00	0.00	7,183.00	0.00	7,183.00
NEZ PERCE	11,543.00	0.00	0.00	0.00	11,543.00	0.00	11,543.00
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	19,401.21	157.79	0.00	0.00	19,559.00	0.00	19,559.00
PAYETTE	3,500.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00
POWER	14,310.39	220.65	0.00	0.00	14,531.04	0.00	14,531.04
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	17,946.00	0.00	0.00	0.00	17,946.00	0.00	17,946.00
VALLEY	44,921.00	0.00	0.00	0.00	44,921.00	0.00	44,921.00
WASHINGTON	12,523.00	0.00	0.00	0.00	12,523.00	0.00	12,523.00
<b>TOTAL</b>	<b>\$ 561,874.54</b>	<b>\$ 10,365.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 572,239.69</b>	<b>\$ 1,379.69</b>	<b>\$ 573,619.38</b>

# STATE WATERWAYS IMPROVEMENT FUND (WIF) GRANT

## Expenditures By County

For Fiscal Year Ending September 30, 2018

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	106,433.00	0.00	0.00	0.00	106,433.00	0.00	106,433.00
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEWAH	0.00	0.00	0.00	0.00	0.00	189,185.00	189,185.00
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	100,227.89	100,227.89
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	62,750.00	0.00	0.00	0.00	62,750.00	0.00	62,750.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	47,738.00	0.00	0.00	0.00	47,738.00	0.00	47,738.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEM	23,464.00	0.00	0.00	0.00	23,464.00	0.00	23,464.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	36,252.88	36,252.88
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	103,016.40	103,016.40
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$ 240,385.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,385.00</b>	<b>\$ 428,682.17</b>	<b>\$ 669,067.17</b>



**OTHER FUNDS ALLOWABLE AS BSG MATCH**

**Expenditures By County**

For Fiscal Year Ending September 30, 2018

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	4,483.47	0.00	0.00	0.00	4,483.47	0.00	4,483.47
ADAMS	15,000.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	12,828.48	0.00	0.00	0.00	12,828.48	0.00	12,828.48
BENEWAH	0.00	0.00	0.00	0.00	0.00	1,284.25	1,284.25
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	36.55	36.55
BOISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNER	3,000.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
BONNEVILLE	2,500.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00
BOUNDARY	8,711.13	0.00	0.00	0.00	8,711.13	0.00	8,711.13
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	4,000.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00
CANYON	30,000.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	10,000.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
CUSTER	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
ELMORE	1,891.38	0.00	0.00	0.00	1,891.38	0.00	1,891.38
FRANKLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FREMONT	1,535.55	0.00	0.00	0.00	1,535.55	0.00	1,535.55
GEM	465.75	0.00	0.00	0.00	465.75	0.00	465.75
GOODING	3,061.00	0.00	0.00	0.00	3,061.00	0.00	3,061.00
IDAHO	0.33	0.00	0.00	0.00	0.33	0.00	0.33
JEFFERSON	5.09	0.00	0.00	0.00	5.09	0.00	5.09
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	5,068.00	0.00	0.00	0.00	5,068.00	0.00	5,068.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	0.00	0.00	0.00	0.00	0.00	6,429.90	6,429.90
ONEIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OWYHEE	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
PAYETTE	23.37	0.00	0.00	0.00	23.37	0.00	23.37
POWER	4,557.58	0.00	0.00	0.00	4,557.58	0.00	4,557.58
SHOSHONE	7,430.00	0.00	0.00	0.00	7,430.00	2,099.33	9,529.33
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	23,614.00	0.00	0.00	23,614.00	0.00	23,614.00
VALLEY	333.00	0.00	0.00	0.00	333.00	0.00	333.00
WASHINGTON	0.00	0.00	0.00	9,500.00	9,500.00	0.00	9,500.00
<b>TOTAL</b>	<b>\$ 116,894.13</b>	<b>\$ 23,614.00</b>	<b>\$ -</b>	<b>\$ 9,500.00</b>	<b>\$ 150,008.13</b>	<b>\$ 9,850.03</b>	<b>\$ 159,858.16</b>

**OTHER FUNDS NOT ALLOWABLE AS BSG MATCH**

**Expenditures By County**

For Fiscal Year Ending September 30, 2018

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADAMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BANNOCK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BEAR LAKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BENEWAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BINGHAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BLAINE	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
BOISE	7.73	0.00	0.00	0.00	7.73	0.00	7.73
BONNER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BONNEVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOUNDARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CANYON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARIBOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASSIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CUSTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELMORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FRANKLIN	3,600.00	0.00	0.00	0.00	3,600.00	0.00	3,600.00
FREMONT	19,655.29	0.00	0.00	0.00	19,655.29	0.00	19,655.29
GEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GOODING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDAHO	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEFFERSON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JEROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KOOTENAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEMHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LEWIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MINIDOKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NEZ PERCE	9,401.77	0.00	0.00	0.00	9,401.77	0.00	9,401.77
ONEIDA	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00
OWYHEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYETTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POWER	15,000.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
SHOSHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TETON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TWIN FALLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VALLEY	9,500.00	0.00	0.00	0.00	9,500.00	0.00	9,500.00
WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>\$ 57,164.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,164.79</b>	<b>\$ 3,500.00</b>	<b>\$ 60,664.79</b>

**ALL BOATING PROGRAM FUNDS**  
**Expenditures by County**  
**For Fiscal Year Ending September 30, 2018**

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	135,292.47	0.00	153,893.79	0.00	289,186.26	0.00	289,186.26
ADAMS	36,393.45	77.12	0.00	0.00	36,470.57	0.00	36,470.57
BANNOCK	0.00	0.00	0.00	0.00	0.00	21,000.00	21,000.00
BEAR LAKE	51,345.40	424.19	0.00	0.00	51,769.59	0.00	51,769.59
BENEWAH	27,916.54	0.00	0.00	0.00	27,916.54	200,907.01	228,823.55
BINGHAM	46,616.26	1,505.11	0.00	0.00	48,121.37	0.00	48,121.37
BLAINE	6,899.56	2,383.95	0.00	0.00	9,283.51	18,593.21	27,876.72
BOISE	47,367.13	796.68	0.00	0.00	48,163.81	0.00	48,163.81
BONNER	429,972.06	3,257.63	648.69	273.41	434,151.79	8,258.23	442,410.02
BONNEVILLE	43,887.53	500.21	57,827.86	0.00	102,215.60	101,759.39	203,974.99
BOUNDARY	11,436.13	911.00	0.00	0.00	12,347.13	0.00	12,347.13
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	23,566.42	0.00	0.00	0.00	23,566.42	0.00	23,566.42
CANYON	233,479.60	1,047.82	0.00	0.00	234,527.42	0.00	234,527.42
CARIBOU	27,641.88	1,235.98	0.00	0.00	28,877.86	0.00	28,877.86
CASSIA	121,759.26	12,963.91	0.00	0.00	134,723.17	0.00	134,723.17
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	90,406.91	3,231.51	0.00	0.00	93,638.42	0.00	93,638.42
CUSTER	21,645.15	1,245.67	0.00	2,652.65	25,543.47	122.38	25,665.85
ELMORE	96,148.04	2,486.95	0.00	0.00	98,634.99	0.00	98,634.99
FRANKLIN	11,081.55	0.00	0.00	0.00	11,081.55	0.00	11,081.55
FREMONT	67,574.46	2,690.45	0.00	0.00	70,264.91	4,139.24	74,404.15
GEM	52,614.09	4,649.02	0.00	5,109.63	62,372.74	0.00	62,372.74
GOODING	4,988.55	81.51	0.00	0.00	5,070.06	0.00	5,070.06
IDAHO	7,463.55	0.00	0.00	0.00	7,463.55	0.00	7,463.55
JEFFERSON	6,879.36	907.02	0.00	0.00	7,786.38	0.00	7,786.38
JEROME	1,728.32	0.00	0.00	0.00	1,728.32	16,500.00	18,228.32
KOOTENAI	665,742.69	14,606.05	4,533.98	0.00	684,882.72	0.00	684,882.72
LATAH	13,840.00	0.00	0.00	0.00	13,840.00	8,324.54	22,164.54
LEMHI	4,655.78	123.45	0.00	0.00	4,779.23	0.00	4,779.23
LEWIS	4,668.00	0.00	0.00	0.00	4,668.00	0.00	4,668.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	8,691.92	0.00	0.00	0.00	8,691.92	0.00	8,691.92
MINIDOKA	13,953.45	656.15	0.00	0.00	14,609.60	36,252.88	50,862.48
NEZ PERCE	125,587.85	9,600.49	0.00	25,754.10	160,942.44	109,446.30	270,388.74
ONEIDA	1,270.28	0.00	3,960.00	0.00	5,230.28	6,434.62	11,664.90
OWYHEE	45,195.53	157.79	0.00	0.00	45,353.32	0.00	45,353.32
PAYETTE	17,132.24	322.39	0.00	0.00	17,454.63	0.00	17,454.63
POWER	61,839.09	220.65	0.00	0.00	62,059.74	0.00	62,059.74
SHOSHONE	7,880.00	0.00	0.00	0.00	7,880.00	7,145.20	15,025.20
TETON	17,554.22	0.00	0.00	0.00	17,554.22	0.00	17,554.22
TWIN FALLS	47,752.13	28,551.57	0.00	0.00	76,303.70	0.00	76,303.70
VALLEY	116,315.54	1,035.15	0.00	0.00	117,350.69	2,633.54	119,984.23
WASHINGTON	26,442.79	907.46	0.00	9,990.00	37,340.25	8,658.82	45,999.07
<b>TOTAL</b>	<b>\$ 2,782,625.19</b>	<b>\$ 96,576.87</b>	<b>\$ 220,864.32</b>	<b>\$ 43,779.79</b>	<b>\$ 3,143,846.17</b>	<b>\$ 550,175.36</b>	<b>\$ 3,694,021.53</b>

## FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON

### IDPR FUND 0348

For Fiscal Year Ending September 30, 2018

COUNTY	FY13	FY14	% OF CHANGE	FY15	% OF CHANGE	FY16	% OF CHANGE	FY17	% OF CHANGE	FY18	% OF CHANGE
ADA	31,176.00	29,221.01	-6%	24,621.00	-16%	23,278.00	-5%	22,265.98	-4%	24,376.00	9%
ADAMS	9,140.00	4,779.00	-48%	5,748.00	20%	6,747.00	17%	6,207.00	-8%	5,886.00	-5%
BANNOCK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
BEAR LAKE	25,034.00	24,158.00	-3%	23,869.00	-1%	22,477.00	-6%	26,072.00	16%	24,264.00	-7%
BENEWAH	8,867.00	10,264.00	16%	23,869.00	133%	6,723.00	-72%	6,415.00	-5%	0.00	-100%
BINGHAM	16,015.00	15,745.00	-2%	6,028.00	-62%	11,080.00	84%	12,602.00	14%	17,748.00	41%
BLAINE	4,302.00	3,040.00	-29%	3,176.27	4%	5,010.83	58%	5,010.83	0%	9,297.34	86%
BOISE	12,092.00	0.00	-100%	10,021.00	0%	8,007.00	-20%	6,386.00	-20%	11,377.00	78%
BONNER	115,053.00	118,608.00	3%	96,529.00	-19%	86,099.00	-11%	82,898.00	-4%	91,896.00	11%
BONNEVILLE	38,219.00	39,144.00	2%	37,896.00	-3%	28,935.00	-24%	35,335.00	22%	0.00	-100%
BOUNDARY	0.00	0.00	0%	1,600.00	0%	1,279.72	-20%	1,279.72	0%	3,636.00	184%
BUTTE	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CAMAS	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CANYON	44,841.00	43,165.00	-4%	38,389.00	-11%	32,504.00	-15%	35,052.00	8%	36,187.00	3%
CARIBOU	16,287.00	15,853.00	-3%	12,680.00	-20%	10,460.00	-18%	11,165.00	7%	12,173.00	9%
CASSIA	14,319.00	15,477.00	8%	11,992.00	-23%	10,407.00	-13%	9,384.00	-10%	12,432.00	32%
CLARK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	36,808.00	36,662.00	0%	33,431.00	-9%	31,231.00	-7%	30,269.00	-3%	29,713.00	-2%
CUSTER	6,446.00	6,013.00	-7%	6,293.00	5%	6,407.00	2%	6,407.00	0%	4,340.00	-32%
ELMORE	26,671.00	34,585.00	30%	28,325.00	-18%	23,801.00	-16%	29,679.00	25%	30,235.00	2%
FRANKLIN	0.00	3,005.00	0%	3,153.00	5%	3,741.00	19%	3,862.00	3%	0.00	-100%
FREMONT	26,329.00	25,191.00	-4%	16,371.00	-35%	14,499.00	-11%	0.00	-100%	13,913.00	0%
GEM	15,747.00	15,103.00	-4%	10,967.00	-27%	11,038.00	1%	9,598.00	-13%	9,864.00	3%
GOODING	4,477.00	9,002.00	101%	3,388.00	-62%	2,933.00	-13%	2,933.00	0%	0.00	-100%
IDAHO	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
JEFFERSON	4,246.32	6,067.00	43%	4,986.00	-18%	4,784.00	-4%	0.00	-100%	0.00	0%
JEROME	3,064.10	4,444.00	45%	3,031.00	-32%	3,680.00	21%	3,070.00	-17%	0.00	-100%
KOOTENAI	148,516.00	136,800.00	-8%	112,244.00	-18%	83,205.00	-26%	76,534.00	-8%	102,253.00	34%
LATAH	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LEMHI	1,642.00	2,750.00	67%	2,274.00	-17%	1,940.00	-15%	1,864.00	-4%	2,323.00	25%
LEWIS	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LINCOLN	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
MADISON	1,587.00	1,842.00	16%	0.00	-100%	0.00	0%	0.00	0%	0.00	0%
MINIDOKA	7,618.00	5,912.00	-22%	5,595.00	-5%	4,461.81	-20%	5,860.00	31%	7,183.00	23%
NEZ PERCE	34,495.00	33,539.00	-3%	17,421.00	-48%	10,758.00	-38%	14,612.00	36%	11,543.00	-21%
ONEIDA	1,990.00	1,984.00	0%	1,566.00	-21%	1,199.00	-23%	1,199.00	0%	0.00	-100%
OWYHEE	29,352.00	25,599.00	-13%	24,234.00	-5%	21,775.00	-10%	19,811.00	-9%	19,559.00	-1%
PAYETTE	4,763.00	4,462.00	-6%	3,757.00	-16%	3,242.00	-14%	3,262.00	1%	3,500.00	7%
POWER	13,532.00	14,274.00	5%	11,974.75	-16%	12,689.57	6%	13,382.00	5%	14,531.04	9%
SHOSHONE	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
TETON	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
TWIN FALLS	19,652.00	25,373.00	29%	23,098.00	-9%	18,796.00	-19%	15,957.00	-15%	17,946.00	12%
VALLEY	58,950.00	60,085.00	2%	47,447.00	-21%	41,891.00	-12%	40,467.00	-3%	44,921.00	11%
WASHINGTON	18,084.00	19,455.00	8%	16,703.00	-14%	13,245.00	-21%	13,238.00	0%	12,523.00	-5%
<b>TOTAL ALL</b>	<b>\$ 799,314.42</b>	<b>\$ 791,601.01</b>	<b>-1%</b>	<b>\$ 672,677.02</b>	<b>-15%</b>	<b>\$ 568,323.93</b>	<b>-16%</b>	<b>\$ 552,076.53</b>	<b>-3%</b>	<b>\$ 573,619.38</b>	<b>4%</b>

**WATERWAYS IMPROVEMENT FUND (WIF) GRANTS EXPENDITURES COMPARISON**  
**IDPR FUND 0247.02**  
**For Fiscal Year Ending September 30, 2018**

	FY13	FY14	% OF CHANGE	FY15	% OF CHANGE	FY16	% OF CHANGE	FY17	% OF CHANGE	FY18	% OF CHANGE
ADA	425.00	27,440.00	6356%	-	-100%	-	0%	-	0%	106,433.00	0%
ADAMS	-	-	0%	16,040.00	0%	-	-100%	-	0%	-	0%
BANNOCK	-	-	0%	-	0%	-	0%	-	0%	-	0%
BEAR LAKE	-	-	0%	-	0%	-	0%	58,165.19	0%	-	-100%
BENEWAH	-	-	0%	-	0%	-	0%	-	0%	189,185.00	0%
BINGHAM	36,357.00	-	-100%	18,274.00	0%	20,615.00	13%	-	-100%	-	0%
BLAINE	-	19,750.00	0%	1,074.96	-95%	17,889.37	1564%	-	-100%	-	0%
BOISE	68,250.00	-	-100%	-	0%	-	0%	-	0%	-	0%
BONNER	58,005.00	70,854.00	22%	-	-100%	-	0%	14,681.25	0%	-	-100%
BONNEVILLE	28,500.00	29,640.00	4%	50,000.00	69%	85,000.00	70%	43,797.43	-48%	100,227.89	129%
BOUNDARY	28,477.00	-	-100%	-	0%	-	0%	29,943.00	0%	-	-100%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	-	0%
CAMAS	-	-	0%	-	0%	-	0%	-	0%	-	0%
CANYON	-	-	0%	-	0%	-	0%	-	0%	62,750.00	0%
CARIBOU	-	-	0%	-	0%	-	0%	-	0%	-	0%
CASSIA	-	-	0%	-	0%	-	0%	-	0%	47,738.00	0%
CLARK	-	-	0%	-	0%	-	0%	-	0%	-	0%
CLEARWATER	-	-	0%	36,134.73	0%	26,981.28	-25%	3,472.89	-87%	-	-100%
CUSTER	-	-	0%	-	0%	-	0%	-	0%	-	0%
ELMORE	-	-	0%	35,750.00	0%	-	-100%	-	0%	-	0%
FRANKLIN	-	-	0%	-	0%	-	0%	-	0%	-	0%
FREMONT	-	17,067.00	0%	86,000.00	404%	20,000.00	-77%	-	-100%	-	0%
GEM	40,807.00	-	-100%	-	0%	-	0%	-	0%	23,464.00	0%
GOODING	-	-	0%	-	0%	-	0%	-	0%	-	0%
IDAHO	-	-	0%	-	0%	-	0%	-	0%	-	0%
JEFFERSON	-	-	0%	-	0%	-	0%	-	0%	-	0%
JEROME	-	-	0%	54,478.00	0%	-	-100%	-	0%	-	0%
KOOTENAI	315,578.30	264,843.00	-16%	46,616.65	-82%	-	-100%	82,512.64	0%	-	-100%
LATAH	-	-	0%	-	0%	-	0%	-	0%	-	0%
LEMHI	-	-	0%	47,504.00	0%	-	-100%	-	0%	-	0%
LEWIS	-	-	0%	-	0%	-	0%	-	0%	-	0%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	-	0%
MADISON	-	-	0%	-	0%	-	0%	-	0%	-	0%
MINIDOKA	-	-	0%	-	0%	-	0%	-	0%	36,252.88	0%
NEZ PERCE	32,769.28	5,330.00	-84%	-	-100%	73,955.22	0%	-	-100%	103,016.40	0%
ONEIDA	-	-	0%	-	0%	-	0%	-	0%	-	0%
OWYHEE	-	-	0%	-	0%	-	0%	180,399.00	0%	-	-100%
PAYETTE	-	-	0%	115,412.69	0%	-	-100%	-	0%	-	0%
POWER	-	-	0%	-	0%	-	0%	-	0%	-	0%
SHOSHONE	-	-	0%	-	0%	-	0%	-	0%	-	0%
TETON	-	-	0%	-	0%	-	0%	220,000.00	0%	-	-100%
TWIN FALLS	85,398.00	11,739.00	-86%	17,339.70	48%	-	-100%	-	0%	-	0%
VALLEY	40,000.00	13,456.00	-66%	-	-100%	184,817.31	0%	12,499.00	-93%	-	-100%
WASHINGTON	-	-	0%	-	0%	-	0%	-	0%	-	0%
<b>TOTAL ALL</b>	<b>734,566.58</b>	<b>460,119.00</b>	<b>-37%</b>	<b>524,624.73</b>	<b>14%</b>	<b>429,258.18</b>	<b>-18%</b>	<b>645,470.40</b>	<b>50%</b>	<b>669,067.17</b>	<b>4%</b>

## 2018 County Requests to Retain Vessel Funds

County	Adjusted Ending Fund Balance*	State Vessel Account Revenue	Returned Unused Admin fees**	Surplus	Description of Projects and/or Purchases
Ada	207,155.95	157,119.83	-	50,036.12	Retain funds for Dock repair materials and equipment, moorings, Turner Gulch seasonal ramp refurbishing and seasonal safety and recreational staff support. Morgan's Point dock project and Ada County Sheriff Marine Patrol salaries.
Adams	23,577.03	14,151.24	-	9,425.79	Retaining funds to purchase a vehicle for the Marine Program
Bannock	15,814.53	18,828.28	-	-	No funds to retain.
Bear Lake	38,817.95	22,274.64	-	16,543.31	No retention form submitted
Benewah	29,701.09	32,738.79	-	-	No funds to retain.
Bingham	73,657.77	52,758.14	-	20,899.63	Grant match for boat storage extension, purchase 2 new docks.
Blaine	38,702.51	18,978.34	-	19,724.17	Install and maintenance of docks, upkeep of campsite shade areas, new patrol boat.
Boise	107,863.75	41,279.19	-	66,584.56	Phase 2 of the vessel storage facility and replacement of the patrol boat.
Bonner	453,172.58	305,277.43	106,218.96	41,676.19	Marine patrol boat engine grant match. Marina dock and storm damage repair at Hope boat launch. Barry Lane Ramp improvements/maint. Lakeview Dock and restroom repairs. Ferry Road ramp maintenance. Laclede Parking area improvements. Cleaning contract for Garfield Bay and Hope Boat launch restrooms. Purchase Regulatory buoys
Bonneville	63,805.09	96,057.25	-	-	No funds to retain.
Boundary	77,187.80	18,782.72	-	58,405.08	3 Kiosks for boating Information, improvements to current waterways facility, Install life jacket safety station, installation of no-motorized boat launch.
Butte				-	
Camas	21,090.41	5,936.39	-	15,154.02	Contribute towards maintenance and improvements on facilities and docks at west Magic Reservoir, contribute \$10,000 to spray 600 acres at Mormon Reservoir
Canyon	90,263.64	128,845.62	-	-	No funds to retain.
Caribou	40,686.97	14,183.84	-	26,503.13	Replace aging diving and recovery gear, purchase electronic gear for patrol boat.
Cassia	32,057.17	35,572.97	-	-	No funds to retain.
Clark				-	
Clearwater	56,531.77	51,045.80	-	5,485.97	Retain for updates to the waterways building, including roof repairs, painting and other minor repairs in the amount of approximately \$10,000.
Custer	18,247.49	12,727.45	-	5,520.04	Purchase hoist for boat, rescue rope gun, tag and lead lines and safety and education classes.
Elmore	98,298.12	58,017.09	-	40,281.03	Elk Creek and Hammett boat ramps grant match, training, vessel and vehicle maintenance
Franklin	22,714.57	14,082.10	-	8,632.47	Purchase garbage receptacles, replace old scuba gear, purchase equipment, grant match for bathrooms.
Fremont	33,055.39	39,270.33	-	-	No funds to retain.
Gem	32,642.40	26,255.54	-	6,386.86	Training, boat and marine truck repairs, buoys, anchors, uniforms, dive gear
Gooding	30,637.88	12,726.29	-	17,911.59	Purchase new tow vehicle in 2019.
Idaho	90,436.53	17,484.54	-	72,951.99	New boat ramp at Pine Bar.
Jefferson	54,410.41	17,329.14	-	37,081.27	Purchase new rescue boat, and equipment. New personal floatation devices and throw ropes
Jerome	9,709.00	11,465.95	-	-	No funds to retain
Kootenai	228,471.25	553,517.60	-	-	No funds to retain.
Latah	12,260.00	16,075.86	-	-	No funds to retain.
Lemhi	35,597.21	7,124.45	-	28,472.76	Replace hull and trailer for older Hews River Runner, construct and place Life Jacket station at Williams Lake. Repair and replace buoys at Williams lake.
Lewis	9,840.60	4,119.85	-	5,720.75	Purchase equipment for Water Rescue dive trailer.
Lincoln			-	-	

(1) The Adjusted Fund Balance accounts for moneys not received from the State Vessel Account and obligated moneys in the County Vessel Fund.

## 2018 County Requests to Retain Vessel Funds

Madison	7,467.47	3,350.17	-	4,117.30	Purchase new boat.
Minidoka	23,376.44	18,717.74	-	4,658.70	Purchase new tow vehicle.
Nez Perce	97,210.72	81,691.68	-	15,519.04	South way boat ramp-North parking lot expansion, Steelhead parking and boat ramp extension, Mann's Lake dock improvements, Redbird Beach vault toilet, expand sheriffs boat storage.
Oneida	6,941.16	4,828.26	-	2,112.90	Boat dock improvements.
Owyhee	123,962.85	45,793.88	-	78,168.97	Retain funds for Black Sands boat ramp project, vault toilet, maintenance of sheriff's boat, grant match.
Payette	42,588.90	24,240.56	-	18,348.34	To purchase water rescue suit, floating dock system and dry suits
Power	71,624.59	28,647.46	-	42,977.13	Replace 3 boat docks at River Vista access.
Shoshone	33,174.12	22,117.77	-	11,056.35	Retain funds to provide garbage receptacles on the Coeur d'Alene River, and portable toilets and pumping for existing vaulted toilets on river and boat ramps.
Teton	13,562.65	8,299.20	-	5,263.45	Placement, shaping and seeding of landscape berms and new boat ramp.
Twin Falls	128,364.47	69,971.46	-	58,393.01	Funds for continued projects, marine boat upgrades and replacements. Marine training and exercises, payroll and misc. park equipment and supply purchases.
Valley	232,529.41	133,996.07	-	98,533.34	No funds to retain form provided
Washington	120,109.17	37,689.17	-	82,420.00	New waterways storage building
<b>TOTAL</b>	<b>\$2,947,318.81</b>	<b>\$2,283,370.08</b>	<b>\$106,218.96</b>	<b>\$663,948.73</b>	

Sources: County Vessel Fund Reporting & Remittance Form pursuant to Idaho Code 67-7013 (8) & County Boating Program Financial Review

\* IDPR reports on cash basis whereas some counties report on accrual basis.

\*\* IDPR will not be including the Returned Unused Admin fee in the balance for surplus

## Idaho Code 67-7013 – Remittance of Fees

(1) There is established in the state treasury an account known as the “State Vessel Account,” to which shall be credited:

(a) Moneys or fees collected by assessors and authorized vendors, under the provisions of this section and section 67-7008, Idaho Code; and

(b) All other moneys as may be provided by law.

(2) All fees collected by an assessor or authorized vendor under the provisions of section 67-7008, Idaho Code, shall be forwarded to the state treasurer not later than the fifteenth day of the month following the calendar month in which the fees were collected, and the state treasurer shall then pay the moneys collected into the state vessel account and the park and recreation account, as provided in subsection (3) of this section, unless otherwise provided by law.

(3) Moneys collected shall be deposited eighty-five percent (85%) to the state vessel account, and fifteen percent (15%) to the park and recreation account established in section 67-4225, Idaho Code. The department shall remit the moneys apportioned to county units of government from the state vessel account not later than January 25, April 25, July 25 and October 25 of each year.

(4) All moneys deposited to the park and recreation account are to be appropriated for the purpose of defraying the expenses, debts and costs incurred in carrying out the powers and duties of the department as provided in this chapter, and for defraying administrative expenses of the department, including salaries and wages of employees of the department, expenses for traveling, supplies, equipment and other necessary expenses of the department as they relate to administration of this chapter. All claims against moneys apportioned to the park and recreation account shall be expended by the department and certified to the state controller, who shall, upon approval of the board of examiners, draw his warrant against the park and recreation account for all bills and claims allowed by the board. Should the related administrative costs of the department amount to less than the moneys apportioned to the park and recreation account for such purposes, the difference shall be remitted to the state vessel account and then apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county's amount of funds received from the state vessel account during the prior fiscal year by a county bears to the



total amounts received during that prior fiscal year by all eligible counties.

(5) All moneys deposited to the state vessel account and appropriated to the department, shall be apportioned among the counties of the state based on the designations which the owners make on their application for a certificate of number.

(a) An owner, when purchasing a certificate of number, will be allowed to designate, on the appropriate form, a primary and secondary eligible county where his boating activity occurs. The portion of his fees which are appropriated from the state vessel account shall be apportioned to the designated counties, with seventy percent (70%) of those fees apportioned to the primary designated county and thirty percent (30%) apportioned to the secondary designated county.

(b) Should an owner designate on the appropriate form only one (1) eligible county where his boating activity occurs, the full portion of his fees which are appropriated from the state vessel account shall be apportioned to the designated county.

(c) Should an owner fail to designate on the appropriate form any eligible county where his boating activity occurs, the full portion of his fees which are appropriated from the state vessel account shall be apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county's amount of funds received from the state vessel account during the prior three (3) month payment period bears to the total amounts received during that prior three (3) month payment period by all eligible counties.

(6) Only those counties in the state with a boating improvement program, as recognized by the department, shall be eligible to receive moneys from the state vessel account. A "boating improvement program" means that one or more recognized boating facilities are being developed and/or maintained within the county's jurisdiction and/or that the county has or is actively developing a recognized boating law enforcement program.

(7) Moneys apportioned to the eligible counties shall be placed in and credited to an account which shall be known and designated as the county vessel fund, which shall be used and expended by the board of county commissioners for the protection and promotion of safety, waterways improvement, creation and improvement of parking areas for boating purposes, making and improving boat ramps and moorings, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property. The board of county commissioners is also authorized to use and expend funds from

the county vessel fund outside the county when the board deems it advisable and for the public good.

(8) Within sixty (60) calendar days of the end of each county fiscal year, the county clerk shall calculate the ending fund balance of the county vessel fund for that fiscal year. If the ending fund balance is higher than the amount of revenues deposited in the county vessel fund from the state vessel account during that fiscal year, then the difference shall be remitted to the state vessel account within thirty (30) calendar days of that calculation. Moneys remitted to the state vessel account, in accordance with the provisions of this section, shall be apportioned to all counties with a boating improvement program so that the amount apportioned to each eligible county will be in the same ratio as the county's amount of funds received from the state vessel account during the prior county fiscal year bears to the total amounts received during that prior county fiscal year by all eligible counties. The provisions of this subsection shall not apply to specific sums of money in county vessel accounts, for which the county commissioners have given written notice, to the department of parks and recreation of an intention to retain those funds for a specific purpose. The notice shall specify the amount of the funds to be held, indicate the purpose for which the funds shall be utilized and provide the date when the funds will be expended. If an amended notice is not submitted by the county commissioners, moneys not expended or contractually committed by the date stated in the original notice of the board of county commissioners shall revert to the state vessel account for distribution as provided in this subsection. All interest earned on moneys invested from a county vessel fund shall return to the county vessel fund.

History:

[67-7013, added 1986, ch. 207, sec. 2, p. 523; am. 1990, ch. 220, sec. 1, p. 586; am. 1991, ch. 298, sec. 1, p. 783; am. 1994, ch. 65, sec. 5, p. 132; am. 1994, ch. 180, sec. 230, p. 563; am. 2014, ch. 338, sec. 19, p. 851.]