



County Snowmobile Financial Review

October 1, 2015 through September 30, 2016



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Executive Summary

Background

The State Treasurer collects money generated from the snowmobile registrations into a state designated Snowmobile Fund which is managed by Idaho Department of Parks and Recreation (IDPR) in accordance with Idaho Code 67-7106 (Attachment D).

Snowmobilers can designate an Idaho county they want their registration fees to be distributed. Each county with a snowmobile program is entitled to 85% of the registration fees designated for that county. Use of these funds is restricted to activities such as maintenance and operation of snowmobile trail groomers, signing of snowmobile trails, plowing parking lots, and maintaining warming shelters. Counties may also use up to 15% of their county snowmobile funds for law enforcement purposes upon recommendation by their county snowmobile advisory committee.

Objective and Scope

The objective of the County Snowmobile Fund financial review is to ensure that snowmobile registration funds are administered, distributed and expended pursuant to governing statutes.

The scope of this review covers the county fiscal year from October 1, 2015 through September 30, 2016.

There are only twenty-seven counties in Idaho with a bona fide snowmobile program which is defined as having services or facilities as approved by the department that will benefit snowmobilers, such as snowmobile trail grooming, plowing and maintaining snowmobile parking areas and facilities, and trail signing.

There are six “host” counties who perform the snowmobile trail grooming, parking lot plowing and warming hut maintenance costs on behalf of smaller counties who lack the necessary resources to perform these duties. In these types of arrangements, the registration fees are distributed directly to the host county. This arrangement helps defray the operating costs for some of the smaller counties and allows them to continue to participate in the snowmobile program. The following counties involved in this type of agreement are shown below:

Host County	Supporting
Bear Lake	Caribou Franklin
Bonneville	Bingham
Camas	Gooding Lincoln
Cassia	Minidoka Power
Madison	Jefferson Teton
Twin Falls	Jerome

There are seven counties with no snowmobile program: Ada, Butte, Canyon, Lewis, Oneida, Payette, and Washington; and thus, are not included in this financial review. For these counties, funds are distributed to the undesignated account managed by the Recreation Bureau through IDPR.

On-site financial reviews were conducted at Boise and Elmore counties. These counties were selected based upon 1) when the last on-site review was conducted; 2) the dollar value of the snowmobile program; and 3) whether the County was also involved in the Boating Program Review.

Financial records were reviewed with three objectives:

1. To verify snowmobile revenues were distributed by IDPR and accurately recorded by each County, and other fund sources, such as donations or grants, were properly documented;
2. To verify expenditures were related to the snowmobile program, and to categorize the expenses into ten distinct categories for analysis.

Summary of Key Findings

Below is the Snowmobile Fund Balance as of September 30, 2016. The fund balance increased by \$104,927 or 4.51%. Revenues in 2016 increased by \$75,246.

Of the total revenue, the majority revenue generated is from registration fees, \$953,795, and the remaining \$119,568 came from grants, donations or county permit fees.

SNOWMOBILE FUND BALANCE		
October 1, 2015 through September 30, 2016		
Beginning Fund Balance		\$ 2,221,195
Revenues	\$ 1,073,363	
Expenditures	\$ 968,436	
Ending Fund Balance		<u>\$ 2,326,123</u>
Increase		\$ 104,927

Attachment B provides a more detailed description of the other fund sources; however, the majority of the revenue in this category is from federal/state grant funding. This category has the potential to dramatically change from year to year based upon the type of grant and funds available. There were several counties who benefited directly from grants related to snowmobiling:

- Bonneville County received \$8,186 in state grant for the installation of a single vault toilet in the snow groomers shed.
- Idaho County received a Federal grant of \$3,000 from the USDA for snow grooming.

Expenses were \$74,551 more than in 2015. There was an increase in personnel costs of \$55,097 from 2015.

As part of the financial review, expenditures were classified into ten major categories: Personnel, Benefits, Travel, Equipment, Repair & Maintenance, Operations, Contractual, Other, Construction, and Law Enforcement. Attachment C provides an overview of expenditures by County within the ten major categories. The largest expenditures were in Operations, Personnel, and Repair & Maintenance.

The county with the highest expenditures was Fremont County. Fremont County also funded a dedicated, part-time position in the amount of \$20,000 to support law enforcement activities on behalf of the snowmobile program. This is the only county to fund law enforcement personnel directly from the use of snowmobile registration funds. The amount spent on law enforcement is within the allowable 15% defined in Idaho Code, 67-7106.

Conclusion and Recommendations

No issues have been identified in 2015.

No issues have been identified in 2016.

All revenue distributions have been accurately reported and recorded.
All expenditures have been consistent with program guidelines and applicable laws.

There are no additional recommendations.

County Snowmobile Account Reconciliation
FY 2016 Financial Review

County	Beginning Fund Balance as of 10/01/2015	Revenue			Expenditures			Ending Fund as of 09/30/2016	Fund Increase / (Decrease)	% Increase/ (Decrease)
		Registration Fees	Other Fund Sources (i.e.Grants, Donations)	Total Revenue	Snowmobile Account	Other Fund Sources (i.e.Grants, Donations)	Total Expenditures			
Adams	\$ 20,186	\$ 6,763	\$ -	\$ 6,763	\$ 7,500	\$ -	\$ 7,500	\$ 19,449	\$ (737)	-3.79%
Bannock	114,414	16,950	-	16,950	15,314	-	15,314	116,050	1,636	1.41%
Bear Lake	198,583	63,906	-	63,906	67,848	-	67,848	194,641	(3,942)	-2.03%
Benewah	52,453	9,670	-	9,670	3,585	-	3,585	58,538	6,085	10.40%
Blaine	56,966	15,637	-	15,637	10,033	-	10,033	62,569	5,604	8.96%
Boise	43,496	23,837	7,096	30,934	29,315	7,096	36,411	38,018	(5,478)	-14.41%
Bonner	170,226	51,145	7,581	58,727	34,337	7,581	41,918	187,034	16,808	8.99%
Bonneville	170,982	62,350	9,145	71,495	79,531	9,145	88,676	153,800	(17,181)	-11.17%
Boundary	22,559	3,677	-	3,677	3,015	-	3,015	23,221	662	2.85%
Camas	20,296	22,040	-	22,040	18,000	-	18,000	24,336	4,040	16.60%
Cassia	111,361	22,121	3,006	25,127	19,724	3,006	22,730	113,758	2,397	2.11%
Clark	-	2,379	4,017	6,397	2,379	4,017	6,397	-	-	-
Clearwater	13,232	6,299	-	6,299	10,055	-	10,055	9,475	(3,756)	-39.64%
Custer	43,377	20,450	3,814	24,264	30,425	3,814	34,239	33,402	(9,975)	-29.86%
Elmore	27,861	23,014	-	23,014	27,685	-	27,685	23,189	(4,672)	-20.15%
Fremont	303,148	261,517	11,000	272,517	250,900	11,000	261,900	313,765	10,617	3.38%
Gem	12,710	2,168	-	2,168	1,338	-	1,338	13,540	830	6.13%
Idaho	63,926	19,087	3,600	22,687	7,854	3,600	11,454	75,159	11,233	14.95%
Kootenai	169,159	55,502	27,851	83,353	31,452	27,851	59,303	193,209	24,050	12.45%
Latah	57,455	11,126	-	11,126	8,339	-	8,339	60,241	2,787	4.63%
Lemhi	17,159	7,627	-	7,627	2,539	-	2,539	22,248	5,088	22.87%
Madison	103,592	32,109	-	32,109	26,788	-	26,788	108,913	5,321	4.89%
Nez Perce	68,321	6,990	-	6,990	7,171	-	7,171	68,139	(182)	-0.27%
Owyhee	20,458	2,882	-	2,882	685	-	685	22,655	2,197	9.70%
Shoshone	35,981	23,373	9,957	33,330	1,997	9,957	11,954	57,358	21,377	37.27%
Twin Falls	103,578	26,689	-	26,689	19,162	-	19,162	111,105	7,527	6.77%
Valley	199,716	154,491	32,500	186,991	131,897	32,500	164,397	222,309	22,593	10.16%
Totals	\$ 2,221,195	\$ 953,795	\$ 119,568	\$ 1,073,363	\$ 848,868	\$ 119,568	\$ 968,436	\$ 2,326,123	\$ 104,927	4.51%

Revenue by Other Funds

FY 2016 Financial Review

County	Amount	Source
Boise	7,096.28	BC Assessors- \$2,337.30, refund-\$4,759.28
Bonner	7,581.25	Refund from overpayment -\$1,581.25, Boundary County-\$6,000.
Bonneville	9,144.70	State grant- \$8,186.20, State stickers-\$195, refund- \$763.50
Cassia	3,006.11	USFS payment for snow grooming trails- \$3,000, miscellaneous- \$6.11
Clark	4,017.39	Road & Bridge funds -\$4,017.39
Custer	3,814.00	USFS payment for snowgrooming trails-\$2,500, donations-\$1,300, interest-\$14
Fremont	11,000.00	Interest-\$500, miscellaneous-\$10,500
Idaho	3,600.00	USDA Grant for snowgrooming-\$3,000, refund-\$600.
Kootenai	27,851.42	Groomer fees - \$26,980.42, refund-\$871.
Shoshone	9,957.00	County stickers-\$4,113, Scheffy's groomer stickers-\$3,519, county revenue-\$2,325
Valley	32,500.00	Adams County-\$7,500, local option tax-\$25,000
Total	<u>\$119,568.15</u>	

Total Expenditures by Category

FY 2016 Financial Review

County	Operations &								Total
	Personnel	Benefits	Travel	Equipment	Supplies	Contractual	Other	Construction	
Adams	0	0	0	0	0	7,500	0	0	7,500
Bannock	6,741	341	0	450	7,782	0	0	0	15,314
Bear Lake	33,105	13,439	2,671	0	18,632	0	0	0	67,848
Benewah	0	0	0	0	3,585	0	0	0	3,585
Blaine	0	0	0	0	10,033	0	0	0	10,033
Boise	12,509	1,013	13	12,536	7,505	1,000	1,836	0	36,411
Bonner	12,138	958	0	14,740	7,022	4,894	2,166	0	41,918
Bonneville	5,803	2,037	20	53,587	10,746	907	0	15,576	88,676
Boundary	0	0	0	0	15	0	3,000	0	3,015
Camas	0	0	0	0	18,000	0	0	0	18,000
Cassia	4,777	365	448	859	16,282	0	0	0	22,730
Clark	0	0	0	0	0	6,397	0	0	6,397
Clearwater	0	0	0	0	0	10,055	0	0	10,055
Custer	12,707	2,164	0	11,685	7,683	0	0	0	34,239
Elmore	10,536	806	0	0	16,343	0	0	0	27,685
Fremont	155,236	5,535	0	55,945	42,381	1,754	1,050	0	261,900
Gem	0	0	0	0	1,338	0	0	0	1,338
Idaho	1,809	83	0	0	5,256	4,157	148	0	11,454
Kootenai	23,713	3,770	0	17,592	14,182	0	46	0	59,303
Latah	0	0	0	0	8,339	0	0	0	8,339
Lemhi	0	0	0	517	2,022	0	0	0	2,539
Madison	11,528	1,302	0	5,999	6,459	0	1,500	0	26,788
Nez Pierce	0	0	0	3,323	3,134	0	714	0	7,171
Owyhee	0	0	0	685	0	0	0	0	685
Shoshone	0	0	0	3,965	7,988	0	0	0	11,954
Twin Falls	7,225	175	0	4,405	7,357	0	0	0	19,162
Valley	71,923	19,449	1,534	20,636	42,521	8,250	84	0	164,397
TOTAL	369,749	51,437	4,686	206,925	264,605	44,913	10,544	15,576	968,436
Percentage	38.18%	5.31%	0.48%	21.37%	27.32%	4.64%	1.09%	1.61%	

Idaho Code Title 67, Chapter 71
Recreational Activities

Section 7106 – Distribution of Money Collected – County Snowmobile Fund- State Snowmobile Search and Rescue Fund.

(1) Each vendor shall not later than the fifteenth day of each month remit all moneys collected under the provisions of sections Idaho Code, Section 67-7103 and 67-7104, to the state treasurer for credit to the state snowmobile fund, established in the dedicated fund, to be administered by the Director, except that one dollar (\$1.00) from each snowmobile certificate of number of fee, one dollar (\$1.00) from each rental certificate of number of fee, and one dollar (\$1.00) from each non-resident snowmobile user certificate issued by the vendor shall be credited by the state treasurer to the state snowmobile search and rescue fund created in Idaho Code, Section 67-2913A.

(2) Each county with a bona fide snowmobile program shall be entitled to receive from the department eighty-five percent (85%) of the moneys generated for that county during that registration period. Counties with a bone fide snowmobile program may use up to fifteen percent (15%) of their county snowmobile moneys upon recommendation by their county snowmobile advisory committee for snowmobile law enforcement purposes.

(3) Up to fifteen percent (15%) of the revenue generated from snowmobile registrations each year may be used by the Department to defray administrative costs. Any moneys unused at the end of the fiscal year shall be returned to the state treasurer for deposit in the state snowmobile fund.

(4) Vendors shall be entitled to charge an additional one dollar and fifty cents (\$1.50) handling fee per registration for the distribution of certificates of number. Handling fees collected by the department shall be deposited to the state snowmobile fund.

(5) For those registrations not designated to a bona fide county snowmobile program, the moneys generated shall be deposited to the state snowmobile fund, and such fund shall be available to the Department for snowmobile-related expenses.