



County Snowmobile Financial Review

October 1, 2014 through September 30, 2015



Photo Courtesy of Troy Elmore

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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, 2014 through September 30, 2015.

There are only twenty-six 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 Bear Lake, Bonner, Bonneville, Fremont, Kootenai, Nez Perce, Owyhee and Valley 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, 2015. The fund balance increased by \$169,904 or 7.65%. While the overall fund balance grew, actual revenues in 2015 decreased by \$66,363, which is a result of lower registrations.

Of the total revenue, the majority revenue generated is from registration fees, \$878,548, and the remaining \$185,241 came from grants, donations or county permit fees.

SNOWMOBILE FUND BALANCE		
October 1, 2014 through September 30, 2015		
Beginning Fund Balance		\$ 2,051,419
Revenues	\$ 1,063,790	
Expenditures	\$ 893,885	
Ending Fund Balance		<u>\$ 2,221,323</u>
Increase		\$ 169,904

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:

- Kootenai County received \$5,258 in state grant for the purchase of a new snowmobile to be used for law enforcement, and the County provided the same amount in match

- Valley County received several grants: \$14,788 for parking improvements at Brush Creek, an additional \$18,385 provided later in the fiscal year from state grants; \$51,190 for parking improvements at Francie Wallace from state grants; and \$30,000 in local county option tax to be used in the McCall-Donnelly areas.

Expenses were \$101,806 less than in 2014. By consistently lowering expenditures, the overall fund balance has increased.

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

The two issues identified in the 2014 have been resolved:

Boundary - \$240 incorrectly posted to Justice Fund
Lemhi - \$79.15 incorrectly posted to Waterways Fund

No issues have been identified in 2015.

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 2015 Financial Review

County	Beginning Fund Balance as of 10/01/2014	Revenue			Expenditures			Ending Fund as of 09/30/2015	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	\$ 13,779	\$ 8,186	\$ -	\$ 8,186	\$ 1,779	\$ -	\$ 1,779	\$ 20,186	\$ 6,407	31.74%
Bannock	100,837	16,078	-	16,078	2,501	-	2,501	114,414	13,577	11.87%
Bear Lake	204,523	59,471	-	59,471	65,411	-	65,411	198,583	(5,940)	-2.99%
Benewah	45,532	10,662	-	10,662	3,741	-	3,741	52,453	6,920	13.19%
Blaine	44,697	16,075	-	16,075	3,806	-	3,806	56,966	12,269	21.54%
Boise	37,343	24,295	2,654	26,948	20,795	-	20,795	43,496	6,153	14.15%
Bonner	152,010	49,029	750	49,779	31,563	-	31,563	170,226	18,216	10.70%
Bonneville	140,727	58,970	14,412	73,382	43,128	-	43,128	170,982	30,254	17.69%
Boundary	23,330	2,438	-	2,438	208	3,000	3,208	22,559	(771)	-3.42%
Camas	18,931	19,365	-	19,365	18,000	-	18,000	20,296	1,365	6.72%
Cassia	97,290	21,749	3,006	24,755	10,684	-	10,684	111,361	14,072	12.64%
Clark	-	2,145	405	2,550	2,145	405	2,550	-	-	-
Clearwater	11,498	6,987	-	6,987	5,253	-	5,253	13,232	1,734	13.10%
Custer	38,073	14,512	3,891	18,403	10,600	3,891	14,491	41,985	3,912	9.32%
Elmore	26,257	30,173	-	30,173	28,569	-	28,569	27,861	1,604	5.76%
Fremont	288,961	245,132	1,215	246,346	232,159	-	232,159	303,148	14,188	4.68%
Gem	12,942	1,989	-	1,989	2,221	-	2,221	12,710	(232)	-1.82%
Idaho	56,457	16,144	1,535	17,679	8,675	1,535	10,210	63,926	7,469	11.68%
Kootenai	164,577	45,555	27,541	73,096	45,455	23,059	68,514	169,159	4,582	2.71%
Latah	51,455	8,729	-	8,729	2,729	-	2,729	57,455	5,999	10.44%
Lemhi	18,929	791	-	791	2,560	-	2,560	17,159	(1,769)	-10.31%
Madison	95,333	28,841	2,350	31,191	20,699	2,231	22,931	103,592	8,260	7.97%
Nez Perce	64,304	6,375	-	6,375	2,358	-	2,358	68,321	4,017	5.88%
Owyhee	18,692	2,346	-	2,346	580	-	-	20,458	1,766	8.63%
Shoshone	25,836	23,944	6,254	30,198	10,372	8,161	18,533	37,501	11,665	31.11%
Twin Falls	95,761	29,287	-	29,287	21,470	-	21,470	103,578	7,817	7.55%
Valley	203,347	129,285	121,228	250,513	196,304	117,840	254,144	199,716	(3,631)	-1.82%
Totals	\$ 2,051,419	\$ 878,549	\$ 185,241	\$ 1,063,790	\$ 733,764	\$ 160,122	\$ 893,306	\$ 2,221,323	\$ 169,904	7.65%

Revenue by Other Funds

FY 2015 Financial Review

County	Amount	Source
Boise	2,653.50	County Audit Adjustment & Refunds
Bonner	750.00	Repayment of Overpayment
Bonneville	14,411.77	Recreational Trails Program Grant for CXT, Refunds, Sold Licenses
Cassia	3,006.20	USFS Payment for snow grooming trails
Clark	405.45	County Road and Bridge Fund
Custer	3,891.15	USFS Payment for snow grooming trails
Fremont	1,214.66	Interest, Miscellaneous
Idaho	1,535.00	USFS Payment for snow grooming trails
Kootenai	27,540.79	Snowgrooming fees, MV Grants (2), Grant Match, Refund
Madison	2,350.00	Sale of unused property, County Reimbursement,
Shoshone	6,254.25	County Trails Permits
Valley	<u>121,228.10</u>	Grants for Brush Creek, Francie Wallace Parking, Cascade and Smiths Ferry
Total	<u><u>185,240.87</u></u>	

Total Expenditures by Category

FY 2015 Financial Review

County	Operations &										Total
	Personnel	Benefits	Travel	Equipment	Supplies	Contractual	Other	Construction			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Adams	558	77	0	0	561	186	1,593	0	0	1,779	
Bannock	27,081	2,662	3,976	4,193	19,163	1,305	0	0	0	2,501	
Bear Lake	0	0	0	0	0	0	0	8,336	0	65,411	
Benewah	0	0	0	0	0	3,741	0	0	0	3,741	
Blaine	0	0	0	0	0	3,806	0	0	0	3,806	
Boise	8,365	678	33	5,249	4,701	0	1,769	0	0	20,795	
Bonner	7,292	2,831	0	0	5,662	15,028	750	0	0	31,563	
Bonneville	6,617	1,952	0	11,972	3,811	7,721	0	11,055	0	43,128	
Boundary	0	0	0	172	36	0	0	0	0	3,208	
Camas	0	0	0	18,000	0	0	3,000	0	0	18,000	
Cassia	2,587	198	265	1,180	754	3,000	2,700	0	0	10,684	
Clark	0	0	0	0	0	2,550	0	0	0	2,550	
Clearwater	0	0	0	0	0	5,253	0	0	0	5,253	
Custer	7,162	626	0	0	1,133	5,571	0	0	0	14,491	
Elmore	10,608	812	0	0	17,149	0	0	0	0	28,569	
Fremont	132,323	3,801	0	16,548	58,484	1,003	0	20,000	0	232,159	
Gem	0	0	0	0	2,221	0	0	0	0	2,221	
Idaho	0	0	0	1,000	3,690	3,950	1,570	0	0	10,210	
Kootenai	21,661	11,724	0	16,378	18,551	0	200	0	0	68,514	
Latah	0	0	0	0	2,729	0	0	0	0	2,729	
Lemhi	0	0	0	1,029	1,530	0	0	0	0	2,560	
Madison	8,718	667	0	5,343	8,203	0	0	0	0	22,931	
Nez Pierce	0	0	0	0	2,358	0	0	0	0	2,358	
Owyhee	0	0	0	580	0	0	0	0	0	580	
Shoshone	0	0	549	9,631	8,353	0	0	0	0	18,533	
Twin Falls	4,923	0	0	11,150	5,397	0	0	0	0	21,470	
Valley	58,908	18,108	1,858	24,247	39,863	24,431	0	86,730	0	254,144	
TOTAL	\$ 296,801	\$ 44,134	\$ 6,682	\$ 126,672	\$ 204,349	\$ 77,546	\$ 11,581	\$ 126,120	\$	\$ 893,885	

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 71
RECREATIONAL ACTIVITIES

67-7102.REQUIREMENT THAT SNOWMOBILE BE NUMBERED. Except as otherwise provided, no snowmobile shall be operated within the jurisdiction of the state of Idaho unless numbered as provided in this chapter.

67-7103.APPLICATION FOR NUMBER -- ATTACHMENT OF NUMBER -- CERTIFICATE -- APPLICATION FOR TRANSFER OF CERTIFICATE -- TRANSFER OF CERTIFICATE FEE -- TEMPORARY NUMBER -- FEES. (1) On or before November 1 of each year the owner of each snowmobile requiring numbering by the state of Idaho shall file an application for number with the department on forms approved by it. The application shall be signed by the owner and shall, except as provided in subsection (7) of this section, be accompanied by a fee of thirty-one dollars (\$31.00). Upon receipt of the application the department shall issue to the applicant a certificate of number stating the number assigned to the snowmobile and the name and address of the owner. The owner shall attach to the snowmobile the identification number in a manner as may be prescribed by rules of the department. The number shall be located on the right and left side of the cowling of the snowmobile and shall be completely visible and shall be maintained in legible condition. The certificate of number shall be pocket size and shall be available at all times for inspection on the snowmobile for which issued, wherever the snowmobile is in operation.

(2) The department may issue any certificate of number directly or may authorize any persons to act as vendor for the issuance. In the event a person accepts the authorization, he may be assigned a block of numbers and certificates which upon issue, in conformity with this chapter and with any rules of the department, shall be valid as if issued directly by the department.

(3) All records of the department made or kept pursuant to this section shall be public records.

(4) Each snowmobile must be registered before it leaves the premises at the time of sale from any retail snowmobile dealer.

(5) The purchaser of a snowmobile shall, within fifteen (15) days immediately after acquisition, make application to the department for transfer to him of the certificate of number issued to the snowmobile, giving his name, address and the number of the snowmobile and shall at the same time pay to the department a fee of three dollars (\$3.00). Upon receipt of the application and fee, the department shall transfer the certificate of number issued for the snowmobile to the new owner or owners. Unless the application is made and fee paid within fifteen (15) days, the snowmobile shall be considered to be without a certificate of number and it shall be unlawful for any person to operate that snowmobile until the certificate is issued.

(6) No number other than the number issued to a snowmobile pursuant to this chapter shall be painted, attached, or otherwise displayed on the snowmobile, except a temporary number may be attached to identify a snowmobile for the purpose of racing or other sporting events.

(7) Resident and nonresident owners of snowmobiles used for rental purposes shall purchase certificates of number for sixty-one dollars (\$61.00) and the certificates of number shall be displayed on the machine at all times.

67-7104.NONRESIDENT SNOWMOBILE USER CERTIFICATE REQUIRED. The owner of a nonresident, noncommercial snowmobile shall not be required to comply with the registration requirements of the state of Idaho, but shall be required to obtain a nonresident snowmobile user certificate. A fee of thirty-one dollars (\$31.00) shall be imposed for the issuance of a nonresident snowmobile user certificate. The certificate of number shall be displayed in the same manner as provided in section [67-7103](#), Idaho Code. Such certificates shall be valid beginning November 1 through October 31 of the following year. Issuance and administration of nonresident snowmobile user certificates shall be conducted in the same manner as provided in section [67-7103](#), Idaho Code, for numbering of snowmobiles.

(1) For purposes of this section, "nonresident" shall be as defined in section [36-202](#), Idaho Code.

(2) In the absence of a bona fide program in the area or upon the request of the bona fide county snowmobile advisory committee of the nearest affected county in Idaho, the requirements for the nonresident certificate may be waived by the parks and recreation board on specific trails where the snowmobile trail grooming is solely supported by a state other than Idaho.

67-7106.DISTRIBUTION OF MONEYS COLLECTED -- COUNTY SNOWMOBILE FUND -- STATE 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 [67-7103](#) and [67-7104](#), Idaho Code, 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 fee, one dollar (\$1.00) from each rental certificate of number fee, and one dollar (\$1.00) from each nonresident snowmobile user certificate issued by the vendor shall be credited by the state treasurer to the state snowmobile search and rescue fund created in section [67-2913A](#), Idaho Code.

(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 bona 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.

67-7107.COUNTY ADVISORY COMMITTEE. The county commissioners of any county may appoint snowmobile advisory committees to serve without salaries and wages in an advisory capacity relating to the establishment and maintenance of parking and unloading areas on public and private property, and the expenditure of moneys deposited in the county snowmobile fund; and to serve at the pleasure of the county commissioners. The persons selected shall be active snowmobilers representing snowmobile clubs, organizations, or merchants engaged in the sale or rental of snowmobiles, or be a member of the general public actively engaged in the sport of snowmobiling.

The board of county commissioners is hereby authorized, upon advisement of the special advisory committee, to use and expend the special fund created in section 67-7106, Idaho Code, outside the county.