



# County Snowmobile Financial Review

October 1, 2016 through September 30, 2017



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**Idaho Department of Parks & Recreation**

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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 expanded pursuant to Idaho Code and the provisions identified in the Challenge Cost Share Agreement between the Idaho Department of Parks and Recreation, the United States Forest Service, and the respective county snowmobile programs.

The scope of this review covers the county fiscal year FY2017, from October 1, 2016 through September 30, 2017.

There are 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:

<b>Host County</b>	<b>Supporting</b>
Bear Lake	Caribou Franklin
Bonneville	Bingham
Camas	Gooding Lincoln
Cassia	Minidoka Power
Madison	Jefferson Teton

Twin Falls	Jerome
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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 IDPR Recreation Bureau.

On-site financial reviews were conducted at Ada, Benewah, Boise, Bonner, Boundary, Camas, Kootenai, Shoshone, Twin Falls, 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 Financial Information**

The combined County Snowmobile Fund balance as of September 30<sup>th</sup>, 2017 was \$2,446,868. The fund balance increased by \$120,746 or 4.93%. Revenues increased by \$90,050 over the prior year. The majority of revenue, \$1,014,577 is generated from registration fees and the remaining \$148,836 came from grants, donations or county permit fees. A county by county breakdown is provided in Attachment A.

<b>SNOWMOBILE FUND BALANCE</b>		
October 1, 2016 through September 30, 2017		
Beginning Fund Balance		\$ 2,326,123
Revenues	\$ 1,163,413	
Expenditures	\$ 1,042,667	
Ending Fund Balance		<u>\$ 2,446,868</u>
<b>Increase</b>		<b>\$ 120,746</b>

Attachment B provides a detailed description of the other fund sources. The majority of the revenue in this category is from other counties contributions, refunds and miscellaneous revenue sources. This category has the potential to change from year to year based upon the type of grant funds available.

Expenses were \$74,231 more than FY 2016. The majority of this increase is attributed to increased personnel and Operations & Supplies costs in Bear lake and Fremont counties.

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**

There were no findings or issues identified in the County Snowmobile Funds for FY 2017. All registration distributions have been accurately reported and recorded. All expenditures appear consistent with program guidelines and applicable laws.

There were no issues identified in the FY 2016 review that require follow up.

There are no additional recommendations.

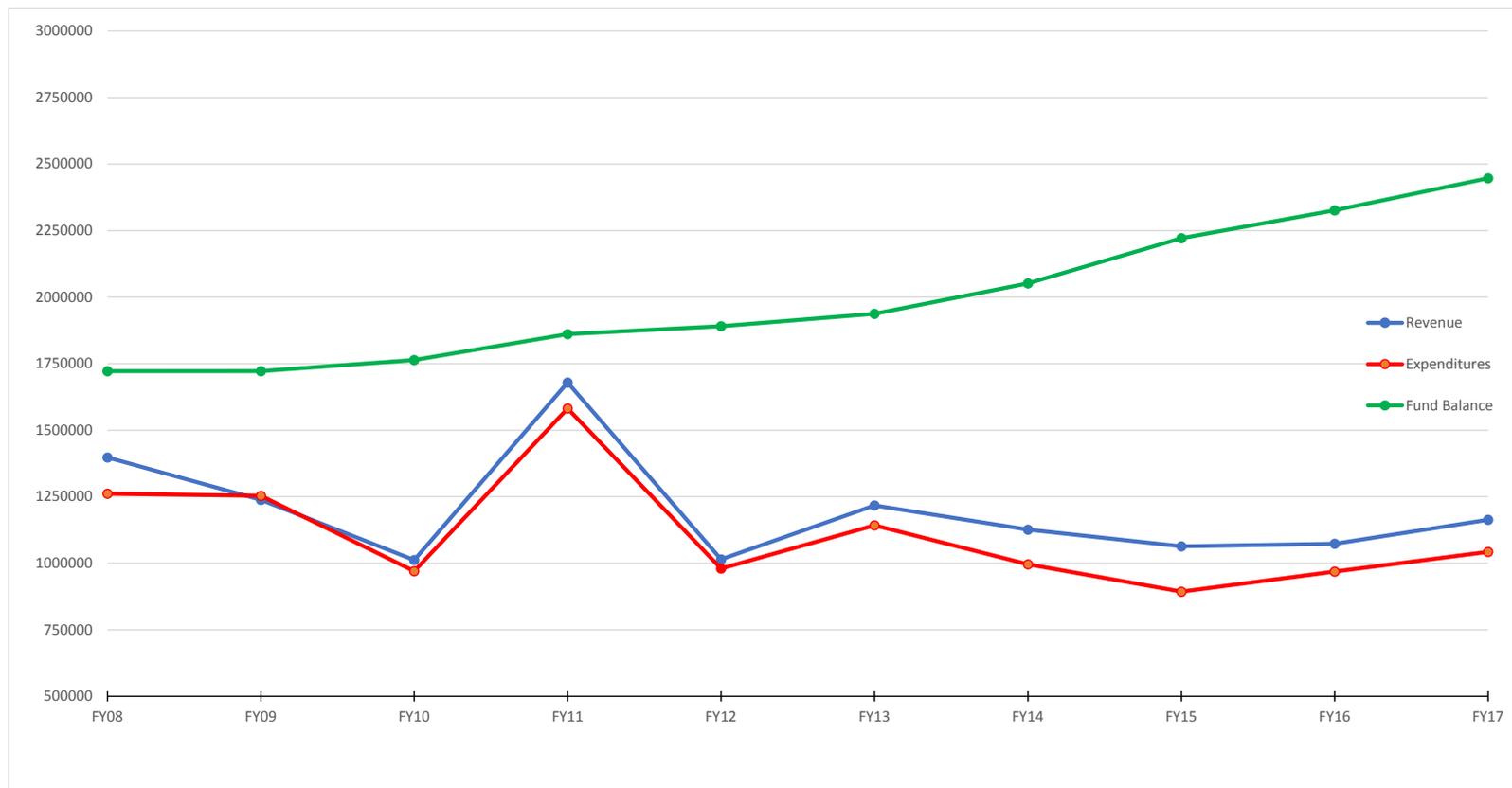
## County Snowmobile Account Reconciliation FY 2017 Financial Review

County	Beginning Fund Balance as of 10/01/2016	Revenue			Expenditures			Ending Fund Balance as of 09/30/2017	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	19,449	7,199	-	7,199	7,500	-	7,500	19,147	(301)	(0.02)
Bannock	116,050	19,893	-	19,893	9,924	-	9,924	126,018	9,969	7.91%
Bear Lake	194,641	71,135	-	71,135	78,564	-	78,564	187,212	(7,429)	-3.97%
Benewah	58,538	9,678	2,000	11,678	6,817	2,000	8,817	61,398	2,861	4.66%
Blaine	62,569	16,445	-	16,445	11,067	-	11,067	67,947	5,377	7.91%
Boise	38,018	22,718	44,711	67,429	-	28,559	28,559	76,889	38,870	50.55%
Bonner	187,034	46,079	-	46,079	56,610	26,805	83,415	149,699	(37,336)	-24.94%
Bonneville	153,800	65,259	764	66,022	51,860	764	52,624	167,199	13,398	8.01%
Boundary	23,221	4,655	-	4,655	3,000	-	3,000	24,876	1,655	6.65%
Camas	24,336	24,034	-	24,034	18,000	-	18,000	30,369	6,034	19.87%
Cassia	113,758	24,486	5	24,491	20,579	5	20,585	117,665	3,907	3.32%
Clark	-	2,196	8,678	10,873	2,196	8,678	10,873	-	-	-
Clearwater	9,475	8,664	4,768	13,432	5,997	4,768	10,765	12,142	2,667	21.96%
Custer	33,402	17,710	2,755	20,465	22,294	2,755	25,048	28,818	(4,584)	-15.91%
Elmore	23,189	22,113	-	22,113	22,644	-	22,644	22,658	(532)	-2.35%
Fremont	313,765	322,772	6,200	328,972	278,333	6,200	284,533	358,204	44,440	12.41%
Gem	13,540	1,816	-	1,816	2,104	-	2,104	13,251	(289)	-2.18%
Idaho	75,159	21,604	3	21,608	18,272	3	18,275	78,492	3,333	4.25%
Kootenai	193,209	51,274	27,189	78,463	36,476	27,189	63,665	208,007	14,798	7.11%
Latah	60,241	11,774	10,362	22,136	8,078	10,362	18,440	63,938	3,696	5.78%
Lemhi	22,248	4,038	96	4,134	3,380	96	3,476	22,906	658	2.87%
Madison	108,913	30,805	990	31,795	29,678	990	30,668	110,040	1,127	1.02%
Nez Perce	68,139	9,336	-	9,336	3,949	-	3,949	73,526	5,386	7.33%
Owyhee	22,655	2,817	-	2,817	1,514	-	1,514	23,957	1,303	5.44%
Shoshone	57,358	21,115	13,910	35,025	29,079	13,910	42,989	49,394	(7,964)	-16.12%
Twin Falls	111,105	34,479	-	34,479	24,529	-	24,529	121,055	9,950	8.22%
Valley	222,309	140,485	26,405	166,889	130,733	26,405	157,138	232,061	9,752	4.20%
<b>Totals</b>	<b>\$ 2,326,123</b>	<b>\$ 1,014,577</b>	<b>\$ 148,836</b>	<b>\$ 1,163,413</b>	<b>\$ 883,179</b>	<b>\$ 159,488</b>	<b>\$ 1,042,667</b>	<b>\$ 2,446,868</b>	<b>\$ 120,746</b>	<b>5.19%</b>

## 10 YEAR HISTORICAL GRAPH

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

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
<b>Revenue</b>	1,397,819	1,238,209	1,012,046	1,678,969	1,014,282	1,217,478	1,126,153	1,063,790	1,073,363	1,163,413
<b>Expenditures</b>	1,261,268	1,253,869	970,416	1,581,482	979,655	1,142,337	995,691	893,306	968,436	1,042,667
<b>Fund Balance</b>	1,722,144	1,721,894	1,763,501	1,861,017	1,890,445	1,937,418	2,051,372	2,221,323	2,326,123	2,446,868



## Revenue by Other Funds

### FY 2017 Financial Review

County	Amount	Source
Benewah	2,000.00	Shoshone County- \$2,000
Boise	44,711.24	BC Assessors- \$2278.50, refund-\$42,396.74+\$36.00
Bonneville	763.52	Refund- \$763.52
Cassia	5.48	Refund-\$5.48
Clark	8,677.59	Road & Bridge funds -\$8,677.59
Clearwater	4,767.67	Misc.-\$4,767.67
Custer	2,754.76	USFS payment for snowgrooming trails-\$2,264.05, Donations-\$425., Interest-\$20.41, Grant-\$45.30
Fremont	6,200.00	Interest-\$500, Misc.-\$5700
Idaho	3.33	Refund-\$3.33
Kootenai	27,188.95	Groomer fees - \$14,394.15 + \$12,794.80
Latah	10,361.85	Misc. Refund-\$10,361.85
Lemhi	96.03	Misc.-\$96.03
Madison	990.00	Misc.-\$990.
Shoshone	13,910.29	Misc.-\$75.00+ \$2280.53, County Revenue-\$2,160. County Stickers- \$8,386.25, Refund-\$408.51
Valley	26,404.84	Adams County for snow grooming-\$7,500, local option tax allocation-\$18,500, Misc.-\$404.84
<b>Total</b>	<b><u>148,835.55</u></b>	

# Total Expenditures by Category

FY 2017 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	4,053	334	0	1,336	4,201	0	0	0	9,924
Bear Lake	33,444	14,227	2,812	0	28,081	0	0	0	78,564
Benewah	0	0	0	0	8,817	0	0	0	8,817
Blaine	0	0	0	0	11,067	0	0	0	11,067
Boise	12,674	1,027	0	3,000	8,520	1,000	2,339	0	28,559
Bonner	22,882	2,423	0	8,176	15,676	7,453	26,805	0	83,415
Bonneville	3,110	1,826	156	34,531	10,709	1,638	0	655	52,624
Boundary	0	0	0	0	0	0	3,000	0	3,000
Camas	0	0	0	0	18,000	0	0	0	18,000
Cassia	4,093	313	613	888	7,578	7,100	0	0	20,585
Clark	0	0	0	0	0	10,873	0	0	10,873
Clearwater	0	0	0	0	0	10,765	0	0	10,765
Custer	11,352	1,857	0	3,370	8,470	0	0	0	25,048
Elmore	10,398	795	0	0	11,451	0	0	0	22,644
Fremont	168,924	7,138	0	19,559	85,809	2,053	1,050	0	284,533
Gem	0	0	0	0	2,104	0	0	0	2,104
Idaho	4,106	172	0	612	6,247	6,990	148	0	18,275
Kootenai	24,309	2,150	998	13,286	22,548	0	373	0	63,665
Latah	0	0	0	0	18,440	0	0	0	18,440
Lemhi	0	0	0	655	2,821	0	0	0	3,476
Madison	9,700	1,242	0	11,330	6,896	0	1,500	0	30,668
Nez Pierce	0	0	0	1,166	2,069	0	714	0	3,949
Owyhee	0	0	0	0	1,514	0	0	0	1,514
Shoshone	0	0	2,104	27,506	13,380	0	0	0	42,989
Twin Falls	10,118	310	0	4,315	9,390	0	398	0	24,529
Valley	74,100	14,419	806	13,759	52,803	1,250	0	0	157,138
<b>TOTAL</b>	<b>393,261</b>	<b>48,233</b>	<b>7,490</b>	<b>143,490</b>	<b>356,592</b>	<b>56,621</b>	<b>36,327</b>	<b>655</b>	<b>1,042,667</b>

Percentage	37.72%	4.63%	0.72%	13.76%	34.20%	5.43%	3.48%	0.06%
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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.