



# **County Boating Program Financial Review**

October 1, 2018 through September 30, 2019



*Kristina Evans, Financial Specialist, Sr.*  
*Kellie Joyce, Financial Specialist*

**Idaho Department of Parks & Recreation**

# Table of Contents

Executive Summary	Pages 3-7
-------------------	-----------

## Tables

All Boating Program Revenue (A) and Expenditures (B)	Table 1
10 Year Historical Graph	Table 2
Revenue, Expenditures, and Fund Balance	
Ending Fund Balance Comparison	Table 3
Boat Registration Revenue Comparison	Table 4
Expenditures by Function and Category	Table 5
Federal Boating Safety Grant Expenditures Comparison	Table 6
Summary of County Requests for Retention of Surplus Funds	Table 7

## Appendixes

Idaho Code 67-7013	Appendix A
IDAPA 26.01.02	Appendix B

## **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 FY2019 from October 1, 2018 through September 30, 2019. 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 Clearwater, Idaho, Latah and Nez Perce 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 \$4.56 million in FY2019, which is a \$704,778 increase as compared to FY2018. Revenue can fluctuate from each year due to changes in federal & state grants, waterway improvement grants and donations. FY2019 increase was mainly due to the unused returned administration fees that were collected by IDPR and returned to the counties. Below is a chart showing just the Registration Revenue generated over the last five years:

<b>Fiscal Year</b>	<b>Registration Revenue</b>
2015	\$ 2,229,611
2016	\$ 2,299,000
2017	\$ 2,401,638
2018	\$ 2,283,370
2019	\$ 2,404,402

Below is a summary of revenue reported by category for 2019:

<b>Category</b>	<b>Fund</b>	<b>Amount</b>
Boat Registration (State Vessel Account)	0250	\$ 2,404,402
Federal BSG	0348	\$ 630,225
Waterways Improvement Fund (WIF)	0247	\$ 532,589
Other Funds Allowable	-	\$ 938,302
Other Funds Not Allowable	-	\$ 52,582
<b>Total</b>		<b>\$ 4,558,100</b>

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

<b>County</b>	<b>Total Registration Revenue</b>
Kootenai	\$ 634,488
Bonner	\$ 317,633
Ada	\$ 199,834
Bonneville	\$ 127,300
Valley	\$ 113,254

### **Expenditure Summary**

Table 1B shows \$3.72 million in expenditures for FY2019 and represents an increase of \$23,808 or 1% as compared to FY2018.

<b>Category</b>	<b>Fund</b>	<b>Amount</b>
Boat Registration (State Vessel Fund)	0250	\$ 1,679,528
Federal BSG	0348	\$ 630,225
Waterways Improvement Fund (WIF)	0247	\$ 515,589
Other Funds Allowable	-	\$ 853,526
Other Funds Not Allowable	-	\$ 38,961
<b>Total</b>		<b>\$ 3,717,829</b>

Greater detail of expenditures by category can be found on Table 5, while County Boat Safety Grant expenditure comparisons from FY2014 to FY2019 can be found on Table 6.

Of the major expenditure categories, the highest expenditures are in Law Enforcement and Access.

### **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 FY2014 to FY2019 by county can be found on Table 3.

<b>COUNTY FUND BALANCES FOR BOATING</b>		
October 1, 2018 through September 30, 2019		
Beginning Fund Balance		\$ 2,833,377
Revenues	\$ 4,558,100	
Expenditures	\$ 3,717,829	
Ending Fund Balance		<u>\$ 3,673,648</u>
	<b>Increase</b>	<b>\$ 840,271</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 7 lists the Counties that have requested retention of their surplus funds for specific purposes/programs.

### **Boating Program Statistics**

Tables 5-6 provides further Boating Program statistics, All Funds Summary and BSG Expenditure Comparisons.

### **Findings**

No Findings in FY19.

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, 2019

COUNTY	Beginning Fund Balance 10/1/2018	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	TOTAL REVENUE
ADA	207,155.95	199,834.27	25,302.00	54,208.00	65,414.20	0.00	344,758.47
ADAMS	23,577.03	14,387.14	9,335.00	0.00	19,867.93	0.00	43,590.07
BANNOCK	15,814.53	16,568.66	0.00	0.00	7,034.13	0.00	23,602.79
BEAR LAKE	38,817.95	26,652.47	20,486.00	0.00	7,645.04	0.00	54,783.51
BENEWAH	29,701.09	38,464.47	15,688.00	0.00	13,466.90	0.00	67,619.37
BINGHAM	73,657.77	39,599.30	19,052.00	60,823.00	17,101.69	0.00	136,575.99
BLAINE	38,702.51	22,248.55	0.00	13,663.00	8,127.21	2,500.00	46,538.76
BOISE	107,466.69	43,554.23	11,544.00	0.00	15,701.62	1,094.26	71,894.11
BONNER	453,172.58	317,632.69	89,131.00	116,761.00	30,893.76	0.00	554,418.45
BONNEVILLE	56,352.75	127,300.47	39,855.00	11,754.40	38,830.70	0.00	217,740.57
BOUNDARY	77,187.80	22,387.45	8,135.00	0.00	5,612.49	8,133.07	44,268.01
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	21,090.41	6,649.33	0.00	0.00	2,330.05	0.00	8,979.38
CANYON	90,263.64	58,799.63	35,299.00	28,884.00	28,884.00	0.00	151,866.63
CARIBOU	40,686.97	14,183.71	11,646.00	0.00	4,485.31	0.00	30,315.02
CASSIA	32,057.17	32,645.91	0.00	0.00	12,333.31	0.00	44,979.22
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	56,456.77	56,461.00	31,056.00	0.00	18,874.04	10,000.00	116,391.04
CUSTER	18,247.49	13,590.71	5,078.00	0.00	9,150.37	0.00	27,819.08
ELMORE	98,298.12	63,531.98	26,948.00	17,000.00	25,977.19	0.00	133,457.17
FRANKLIN	23,039.03	16,222.03	2,902.00	0.00	5,677.01	3,600.00	28,401.04
FREMONT	33,055.39	43,896.31	14,423.00	72,000.00	19,917.23	4,325.75	154,562.29
GEM	32,642.40	25,614.03	10,887.00	0.00	9,263.77	0.00	45,764.80
GOODING	30,637.88	14,493.76	3,246.00	0.00	4,611.30	0.00	22,351.06
IDAHO	90,436.53	18,603.07	0.00	0.00	6,660.24	0.00	25,263.31
JEFFERSON	51,410.41	24,969.93	5,990.00	52,109.00	5,602.06	14,093.50	102,764.49
JEROME	6,875.36	12,470.39	3,558.00	0.00	3,770.53	0.00	19,798.92
KOOTENAI	207,883.50	634,488.35	102,240.00	0.00	208,427.49	0.00	945,155.84
LATAH	12,260.00	17,850.36	0.00	0.00	8,398.87	0.00	26,249.23
LEMHI	35,597.21	6,470.36	2,403.00	0.00	2,701.28	0.00	11,574.64
LEWIS	9,840.60	4,533.94	0.00	0.00	1,546.67	0.00	6,080.61
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	7,467.47	4,012.85	0.00	50,748.00	12,446.38	0.00	67,207.23
MINIDOKA	23,376.44	19,867.96	7,501.00	0.00	6,363.05	0.00	33,732.01
NEZ PERCE	17,290.25	82,183.24	11,895.00	0.00	134,137.97	6,335.16	234,551.37
ONEIDA	6,941.16	6,538.30	0.00	0.00	2,035.23	2,500.00	11,073.53
OWYHEE	123,962.85	42,916.20	21,604.00	0.00	34,420.90	0.00	98,941.10
PAYETTE	42,588.90	26,999.22	3,699.00	0.00	8,721.04	0.00	39,419.26
POWER	71,624.59	31,024.32	14,338.28	0.00	13,984.76	0.00	59,347.36
SHOSHONE	33,174.12	17,447.67	0.00	0.00	6,582.53	0.00	24,030.20
TETON	13,562.65	9,817.68	0.00	4,988.50	2,083.50	0.00	16,889.68
TWIN FALLS	128,364.47	78,956.72	18,909.00	49,649.73	49,436.88	0.00	196,952.33
VALLEY	232,529.41	113,254.46	43,184.00	0.00	45,543.69	0.00	201,982.15
WASHINGTON	120,109.17	37,279.33	14,891.00	0.00	14,239.68	0.00	66,410.01
<b>TOTAL ALL</b>	<b>\$ 2,833,377.01</b>	<b>\$ 2,404,402.45</b>	<b>\$ 630,225.28</b>	<b>\$ 532,588.63</b>	<b>\$ 938,302.00</b>	<b>\$ 52,581.74</b>	<b>\$ 4,558,100.10</b>

\*IDPR follows each counties financial statements; some beginning balances may differ from prior year end balances due to adjustments not shown on financials.



# ALL BOATING PROGRAM FUNDS

## Revenue & Expenditures by County

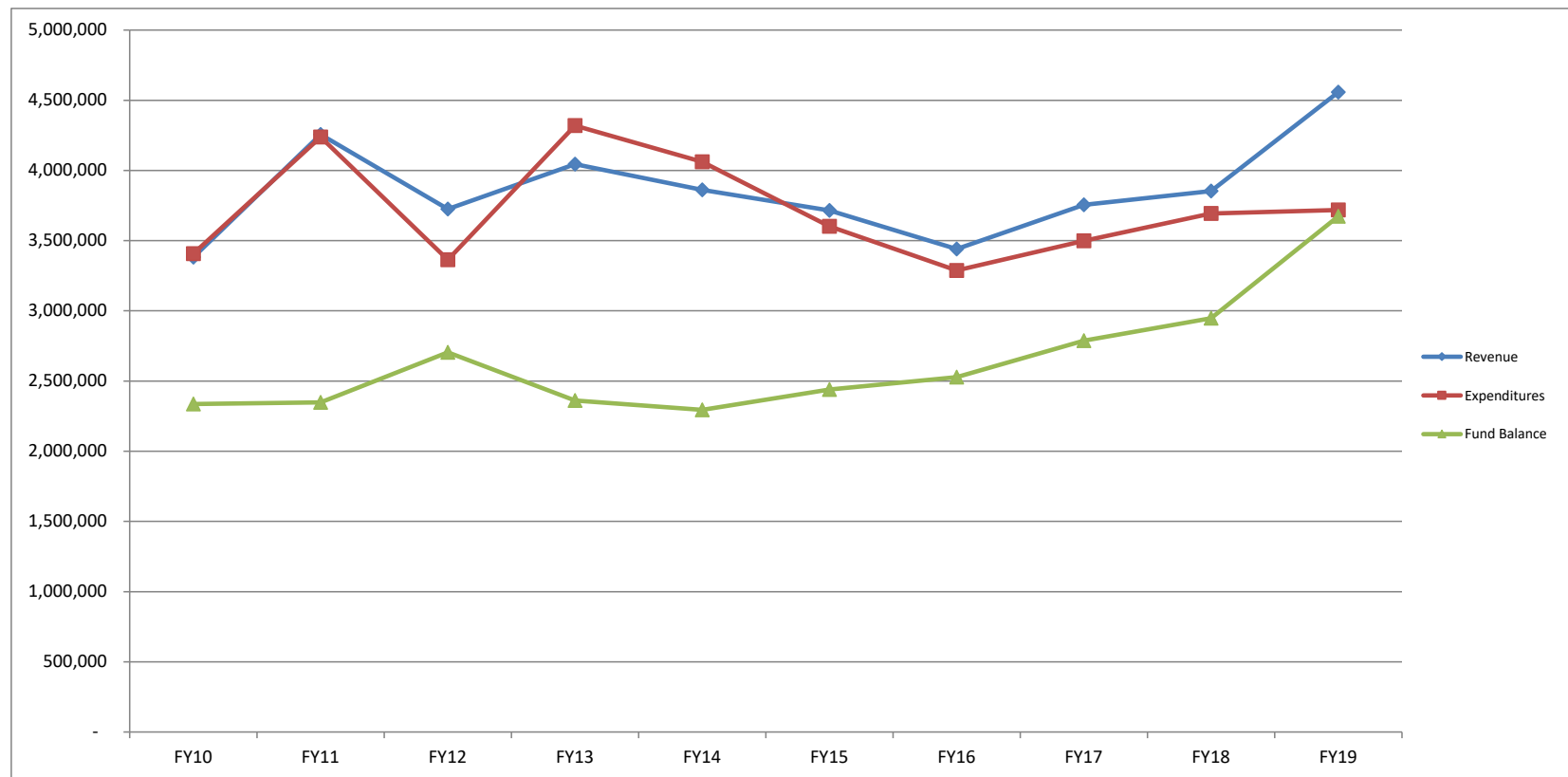
For Fiscal Year Ending September 30, 2019

COUNTY	EXPENDITURES						Ending Fund Balance 9/30/2019
	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	TOTAL EXPENSES	
ADA	154,218.77	25,302.00	54,208.00	65,414.20	0.00	299,142.97	252,771.45
ADAMS	0.00	9,335.00	0.00	11,351.43	0.00	20,686.43	46,480.67
BANNOCK	15,965.87	0.00	0.00	7,034.13	0.00	23,000.00	16,417.32
BEAR LAKE	6,101.44	20,486.00	0.00	7,645.04	0.00	34,232.48	59,368.98
BENEWAH	4,049.52	15,688.00	0.00	13,466.90	0.00	33,204.42	64,116.04
BINGHAM	34,309.18	19,052.00	60,823.00	17,101.69	0.00	131,285.87	78,947.89
BLAINE	28,633.43	0.00	13,663.00	8,127.21	2,500.00	52,923.64	32,317.63
BOISE	22,937.72	11,544.00	0.00	15,701.62	1,094.26	51,277.60	128,083.20
BONNER	485,984.49	89,131.00	116,761.00	30,893.76	0.00	722,770.25	284,820.78
BONNEVILLE	87,119.71	39,855.00	11,754.40	38,830.70	0.00	177,559.81	96,533.51
BOUNDARY	1,659.74	8,135.00	0.00	5,612.49	8,133.07	23,540.30	97,915.51
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	14,944.95	0.00	0.00	2,330.05	0.00	17,275.00	12,794.79
CANYON	119,591.26	35,299.00	28,884.00	35,311.65	0.00	219,085.91	23,044.36
CARIBOU	0.30	11,646.00	0.00	3,184.20	0.00	14,830.50	56,171.49
CASSIA	0.00	0.00	0.00	11,308.52	0.00	11,308.52	65,727.87
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	47,727.00	31,056.00	0.00	18,874.04	10,000.00	107,657.04	65,190.77
CUSTER	23,012.40	5,078.00	0.00	9,150.37	0.00	37,240.77	8,825.80
ELMORE	17,904.82	26,948.00	0.00	0.00	0.00	44,852.82	186,902.47
FRANKLIN	0.00	2,902.00	0.00	5,677.01	3,528.61	12,107.62	39,332.45
FREMONT	41,165.67	14,423.00	72,000.00	19,917.23	4,325.75	151,831.65	35,786.03
GEM	12,215.46	10,887.00	0.00	9,263.77	0.00	32,366.23	46,040.97
GOODING	0.00	3,246.00	0.00	1,942.67	0.00	5,188.67	47,800.27
IDAHO	91,099.06	0.00	0.00	6,660.24	0.00	97,759.30	17,940.54
JEFFERSON	0.00	5,990.00	52,109.00	5,602.06	6,879.44	70,580.50	83,594.40
JEROME	9,189.54	3,558.00	0.00	3,770.53	0.00	16,518.07	10,156.21
KOOTENAI	266,337.84	102,240.00	0.00	208,427.49	0.00	577,005.33	576,034.01
LATAH	12,441.13	0.00	0.00	8,398.87	0.00	20,840.00	17,669.23
LEMHI	0.00	2,403.00	0.00	1,618.14	0.00	4,021.14	43,150.71
LEWIS	1,183.32	0.00	0.00	1,546.67	0.00	2,729.99	13,191.22
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	7,103.32	0.00	50,748.00	12,446.38	0.00	70,297.70	4,377.00
MINIDOKA	14,865.33	7,501.00	0.00	6,363.05	0.00	28,729.38	28,379.07
NEZ PERCE	0.00	11,895.00	0.00	83,585.91	0.00	95,480.91	156,360.71
ONEIDA	322.11	0.00	0.00	2,035.23	2,500.00	4,857.34	13,157.35
OWYHEE	12,617.06	21,604.00	0.00	34,420.90	0.00	68,641.96	154,261.99
PAYETTE	11,392.17	3,699.00	0.00	8,721.04	0.00	23,812.21	58,195.95
POWER	14,934.04	14,338.28	0.00	13,984.76	0.00	43,257.08	87,714.87
SHOSHONE	13,039.43	0.00	0.00	6,582.53	0.00	19,621.96	37,582.36
TETON	0.00	0.00	4,988.50	2,003.25	0.00	6,991.75	23,460.58
TWIN FALLS	32,032.81	18,909.00	49,649.73	49,436.88	0.00	150,028.42	175,288.38
VALLEY	39,750.73	43,184.00	0.00	45,543.69	0.00	128,478.42	306,033.14
WASHINGTON	35,678.60	14,891.00	0.00	14,239.68	0.00	64,809.28	121,709.90
<b>TOTAL ALL</b>	<b>\$ 1,679,528.22</b>	<b>\$ 630,225.28</b>	<b>\$ 515,588.63</b>	<b>\$ 853,525.98</b>	<b>\$ 38,961.13</b>	<b>\$ 3,717,829.24</b>	<b>\$ 3,673,647.87</b>

## 10 YEAR HISTORICAL GRAPH

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

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
<b>Revenue</b>	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	4,558,100
<b>Expenditures</b>	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	3,717,829
<b>Fund Balance</b>	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	3,673,648



**ENDING FUND BALANCE COMPARISON**  
For Fiscal Year Ending September 30, 2019

COUNTY	FY14	FY15	% OF CHANGE <sup>1</sup>	FY16	% OF CHANGE <sup>1</sup>	FY17	% OF CHANGE <sup>1</sup>	FY18	% OF CHANGE <sup>1</sup>	FY19	% OF CHANGE <sup>1</sup>
ADA	201,065.79	206,792.18	3%	173,117.75	-16%	203,929.91	18%	207,155.95	2%	252,771.45	22%
ADAMS	5,879.01	10,549.03	79%	20,493.27	94%	25,010.36	22%	23,577.03	-6%	46,480.67	97%
BANNOCK	20,687.16	19,404.07	-6%	19,696.49	2%	17,986.25	-9%	15,814.53	-12%	16,417.32	4%
BEAR LAKE	59,643.89	48,684.05	-18%	47,247.93	-3%	31,968.50	-32%	38,817.95	21%	59,368.98	53%
BENEWAH	6,059.84	15,259.06	152%	29,430.91	93%	35,316.60	20%	29,701.09	-16%	64,116.04	116%
BINGHAM	60,024.13	36,164.27	-40%	40,884.60	13%	51,273.00	25%	73,657.77	44%	78,947.89	7%
BLAINE	49,307.21	15,998.96	-68%	33,413.64	109%	37,267.00	12%	38,702.51	4%	32,317.63	-16%
BOISE	41,665.96	58,101.71	39%	96,045.51	65%	102,966.58	7%	107,863.75	5%	128,083.20	19%
BONNER	233,672.67	293,345.05	26%	369,066.56	26%	389,190.21	5%	453,172.58	16%	284,820.78	-37%
BONNEVILLE	71,828.35	33,859.87	-53%	63,399.55	87%	68,994.94	-9%	63,805.09	-8%	96,533.51	51%
BOUNDARY	59,878.55	55,544.17	-7%	80,521.78	45%	57,881.21	-28%	77,187.80	33%	97,915.51	27%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
CAMAS <sup>2</sup>	26,750.63	30,047.09	12%	28,764.09	-4%	34,720.44	21%	21,090.41	-39%	12,794.79	-39%
CANYON	83,567.91	101,937.20	22%	107,175.69	5%	67,008.44	-37%	90,263.64	35%	23,044.36	-74%
CARIBOU	24,988.65	38,868.52	56%	8,328.31	-79%	43,207.99	419%	40,686.97	-6%	56,171.49	38%
CASSIA	(15,515.00)	10,618.35	-168%	28,336.15	167%	71,037.37	151%	32,057.17	55%	65,727.87	105%
CLARK	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
CLEARWATER	61,341.75	60,327.83	-2%	35,546.35	-41%	59,336.39	67%	56,531.77	-5%	65,190.77	15%
CUSTER	23,856.06	20,316.90	-15%	29,172.15	44%	25,845.89	-11%	18,247.49	-29%	8,825.80	-52%
ELMORE	81,161.14	120,236.50	48%	86,543.71	-28%	106,789.64	23%	98,298.12	-8%	186,902.47	90%
FRANKLIN	41,310.06	43,685.44	6%	18,362.50	-58%	16,438.48	-10%	22,714.57	38%	39,332.45	73%
FREMONT	47,428.02	32,037.98	-32%	19,771.81	-38%	33,085.37	67%	33,055.39	0%	35,786.03	8%
GEM	38,324.83	37,870.73	-1%	37,822.20	0%	34,965.85	-8%	32,642.40	-7%	46,040.97	41%
GOODING	30,651.97	36,266.53	18%	16,002.48	-56%	19,920.65	24%	30,637.88	54%	47,800.27	56%
IDAHO	44,474.48	57,978.78	30%	70,144.24	21%	80,415.21	15%	90,436.53	12%	17,940.54	-80%
JEFFERSON	15,405.16	33,489.86	117%	35,214.57	5%	41,862.56	19%	51,410.41	23%	83,594.40	63%
JEROME	16,894.86	19,155.56	13%	10,640.75	-44%	16,471.37	55%	9,709.00	-41%	10,156.21	5%
KOOTENAI	179,075.54	184,287.41	3%	217,393.93	18%	252,515.37	16%	228,471.25	-10%	576,034.01	152%
LATAH	24,867.64	24,441.58	-2%	19,719.17	-19%	20,578.48	4%	12,260.00	-40%	17,669.23	44%
LEMHI	29,115.23	18,844.91	-35%	26,371.81	40%	30,928.99	17%	35,597.21	15%	43,150.71	21%
LEWIS	10,562.92	6,015.53	-43%	8,521.82	42%	10,388.75	22%	9,840.60	-5%	13,191.22	34%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
MADISON	17,440.47	14,234.80	-18%	14,762.99	4%	12,809.22	-13%	7,467.47	-42%	4,377.00	-41%
MINIDOKA	19,492.80	26,901.62	38%	26,504.72	-1%	12,085.30	-54%	23,376.44	93%	28,379.07	21%
NEZ PERCE	169,613.39	180,867.36	7%	171,354.76	-5%	155,516.71	-9%	97,210.72	-37%	156,360.71	61%
ONEIDA	14,895.06	10,048.89	-33%	9,537.27	-5%	11,277.80	18%	6,941.16	-38%	13,157.35	90%
OWYHEE	83,590.61	111,874.53	34%	125,901.45	13%	102,963.29	-18%	123,962.85	20%	154,261.99	24%
PAYETTE	24,994.97	27,725.87	11%	26,924.61	-3%	32,279.60	20%	42,588.90	32%	58,195.95	37%
POWER	56,646.08	78,150.51	38%	80,589.50	3%	70,948.25	-12%	71,624.59	1%	87,714.87	22%
SHOSHONE	7,576.52	11,382.42	50%	11,353.64	0%	16,552.22	46%	33,174.12	100%	37,582.36	13%
TETON	9,422.63	13,331.38	41%	17,818.58	34%	22,817.67	28%	13,562.65	-41%	23,460.58	73%
TWIN FALLS	99,810.22	100,907.28	1%	94,352.52	-6%	93,136.71	-1%	128,364.47	38%	175,288.38	37%
VALLEY	163,056.30	125,548.56	-23%	110,966.11	-12%	163,763.57	48%	232,529.41	42%	306,033.14	32%
WASHINGTON	54,077.35	67,651.32	25%	59,714.86	-12%	106,396.07	78%	120,109.17	13%	121,709.90	1%
<b>TOTAL ALL <sup>3</sup></b>	<b>\$2,294,590.81</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>	<b>\$3,673,647.87</b>	<b>25%</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, 2019

COUNTY	FY14	FY15	% OF CHANGE <sup>1</sup>	FY16	% OF CHANGE <sup>1</sup>	FY17	% OF CHANGE <sup>1</sup>	FY18	% OF CHANGE <sup>1</sup>	FY19	% OF CHANGE <sup>1</sup>
ADA	157,778.51	160,164.09	2%	164,633.50	3%	165,271.98	0%	157,119.83	-5%	199,834.27	27%
ADAMS	13,126.92	13,543.53	3%	14,067.45	4%	13,760.54	-2%	14,151.24	3%	14,387.14	2%
BANNOCK	20,690.58	19,416.91	-6%	19,705.45	1%	18,871.76	-4%	18,828.28	0%	16,568.66	-12%
BEAR LAKE	21,404.02	20,884.19	-2%	22,990.12	10%	24,354.46	6%	22,274.64	-9%	26,652.47	20%
BENEWAH	35,272.48	45,794.65	30%	36,237.45	-21%	36,663.42	1%	32,738.79	-11%	38,464.47	17%
BINGHAM	36,706.23	36,540.34	0%	36,359.65	0%	47,008.31	29%	52,758.14	12%	39,599.30	-25%
BLAINE	22,541.70	22,893.96	2%	21,233.32	-7%	24,140.97	14%	18,978.34	-21%	22,248.55	17%
BOISE	43,474.02	44,747.54	3%	46,340.65	4%	44,559.36	-4%	41,279.19	-7%	43,554.23	6%
BONNER	317,331.59	285,390.41	-10%	290,951.54	2%	339,639.31	17%	305,277.43	-10%	317,632.69	4%
BONNEVILLE	116,610.91	109,038.27	-6%	108,830.84	0%	86,488.21	-21%	96,057.25	11%	127,300.47	33%
BOUNDARY	15,647.94	14,726.58	-6%	15,928.30	8%	19,191.05	20%	18,782.72	-2%	22,387.45	19%
BUTTE	-	-	0%	-	0%	-	0%	0.00	0%	0.00	0%
CAMAS	6,791.98	6,719.12	-1%	6,015.55	-10%	6,956.35	16%	5,936.39	-15%	6,649.33	12%
CANYON	106,695.69	100,687.83	-6%	99,790.34	-1%	93,207.39	-7%	128,845.62	38%	58,799.63	-54%
CARIBOU	13,138.40	12,865.95	-2%	11,971.13	-7%	14,683.73	23%	14,183.84	-3%	14,183.71	0%
CASSIA	38,033.84	35,138.22	-8%	34,753.76	-1%	35,388.95	2%	35,572.97	1%	32,645.91	-8%
CLARK	-	-	0%	-	0%	-	0%	0.00	0%	0.00	0%
CLEARWATER	52,092.28	52,312.50	0%	53,369.21	2%	71,549.12	34%	51,045.80	-29%	56,461.00	11%
CUSTER	13,536.30	13,385.93	-1%	13,055.51	-2%	13,856.35	6%	12,727.45	-8%	13,590.71	7%
ELMORE	62,304.54	62,392.29	0%	63,609.79	2%	62,658.36	-1%	58,017.09	-7%	63,531.98	10%
FRANKLIN	17,434.82	16,237.39	-7%	16,296.81	0%	16,303.82	0%	14,082.10	-14%	16,222.03	15%
FREMONT	46,789.45	43,418.77	-7%	45,572.84	5%	48,068.73	5%	39,270.33	-18%	43,896.31	12%
GEM	23,795.36	23,776.59	0%	24,158.06	2%	24,350.20	1%	26,255.54	8%	25,614.03	-2%
GOODING	13,218.55	12,888.99	-2%	11,606.04	-10%	15,356.90	32%	12,726.29	-17%	14,493.76	14%
IDAHO	16,412.04	21,030.50	28%	19,219.49	-9%	18,557.89	-3%	17,484.54	-6%	18,603.07	6%
JEFFERSON	14,303.30	16,127.12	13%	17,767.54	10%	18,346.95	3%	17,329.14	-6%	24,969.93	44%
JEROME	10,038.81	10,753.76	7%	10,875.97	1%	13,006.53	20%	11,465.95	-12%	12,470.39	9%
KOOTENAI	612,100.82	531,437.56	-13%	595,908.79	12%	607,455.17	2%	553,517.60	-9%	634,488.35	15%
LATAH	24,384.00	23,868.32	-2%	21,088.01	-12%	20,961.59	-1%	16,075.86	-23%	17,850.36	11%
LEMHI	7,618.91	7,902.48	4%	7,589.99	-4%	6,908.95	-9%	7,124.45	3%	6,470.36	-9%
LEWIS	4,222.85	4,363.17	3%	4,671.12	7%	4,781.35	2%	4,119.85	-14%	4,533.94	10%
LINCOLN	-	-	0%	-	0%	-	0%	0.00	0%	0.00	0%
MADISON	4,793.64	4,115.13	-14%	3,794.75	-8%	4,085.03	8%	3,350.17	-18%	4,012.85	20%
MINIDOKA	17,913.27	17,829.52	0%	19,396.67	9%	19,502.78	1%	18,717.74	-4%	19,867.96	6%
NEZ PERCE	92,913.65	75,514.87	-19%	85,271.60	13%	85,056.31	0%	81,691.68	-4%	82,183.24	1%
ONEIDA	6,008.08	5,869.84	-2%	5,834.19	-1%	5,378.38	-8%	4,828.26	-10%	6,538.30	35%
OWYHEE	40,274.33	40,644.57	1%	39,681.21	-2%	41,894.69	6%	45,793.88	9%	42,916.20	-6%
PAYETTE	23,700.17	25,090.71	6%	21,520.99	-14%	29,555.54	37%	24,240.56	-18%	26,999.22	11%
POWER	34,124.18	33,023.68	-3%	31,677.85	-4%	32,009.67	1%	28,647.46	-11%	31,024.32	8%
SHOSHONE	18,293.42	20,132.46	10%	19,863.99	-1%	19,542.21	-2%	22,117.77	13%	17,447.67	-21%
TETON	5,369.09	5,428.75	1%	6,768.91	25%	7,915.70	17%	8,299.20	5%	9,817.68	18%
TWIN FALLS	69,794.79	71,206.14	2%	71,556.72	0%	73,667.22	3%	69,971.46	-5%	78,956.72	13%
VALLEY	134,497.52	121,730.85	-9%	121,010.23	-1%	132,193.27	9%	133,996.07	1%	113,254.46	-15%
WASHINGTON	39,381.20	40,577.54	3%	38,024.92	-6%	38,489.88	1%	37,689.17	-2%	37,279.33	-1%
<b>TOTAL ALL</b>	<b>\$ 2,370,560.18</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>	<b>\$ 2,404,402.45</b>	<b>5%</b>

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

# ALL BOATING PROGRAM FUNDS

## Expenditures by County

For Fiscal Year Ending September 30, 2019

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	281,308.73	5,448.45	0.00	0.00	286,757.18	12,385.79	299,142.97
ADAMS	20,266.36	420.08	0.00	0.00	20,686.43	0.00	20,686.43
BANNOCK	0.00	0.00	0.00	0.00	0.00	23,000.00	23,000.00
BEAR LAKE	32,209.88	2,022.60	0.00	0.00	34,232.48	0.00	34,232.48
BENEWAH	31,677.49	1,526.93	0.00	0.00	33,204.42	0.00	33,204.42
BINGHAM	129,138.08	2,147.79	0.00	0.00	131,285.87	0.00	131,285.87
BLAINE	27,571.24	0.00	0.00	0.00	27,571.24	25,352.40	52,923.64
BOISE	51,183.15	94.45	0.00	0.00	51,277.60	0.00	51,277.60
BONNER	628,467.90	4,025.62	0.00	316.66	632,810.18	89,960.07	722,770.25
BONNEVILLE	174,866.49	2,693.32	0.00	0.00	177,559.81	0.00	177,559.81
BOUNDARY	20,683.86	1,356.44	0.00	0.00	22,040.30	1,500.00	23,540.30
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	17,275.00	0.00	0.00	0.00	17,275.00	0.00	17,275.00
CANYON	217,938.79	1,147.12	0.00	0.00	219,085.91	0.00	219,085.91
CARIBOU	14,830.50	0.00	0.00	0.00	14,830.50	0.00	14,830.50
CASSIA	11,308.52	0.00	0.00	0.00	11,308.52	0.00	11,308.52
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	102,444.53	5,212.51	0.00	0.00	107,657.04	0.00	107,657.04
CUSTER	30,226.35	414.56	0.00	0.00	30,640.91	6,599.86	37,240.77
ELMORE	44,141.66	711.16	0.00	0.00	44,852.82	0.00	44,852.82
FRANKLIN	12,107.62	0.00	0.00	0.00	12,107.62	0.00	12,107.62
FREMONT	141,422.76	470.44	0.00	0.00	141,893.20	9,938.45	151,831.65
GEM	28,729.83	1,809.45	0.00	1,826.95	32,366.23	0.00	32,366.23
GOODING	4,682.29	506.38	0.00	0.00	5,188.67	0.00	5,188.67
IDAHO	10,920.00	0.00	0.00	3,465.00	14,385.00	83,374.30	97,759.30
JEFFERSON	69,604.23	976.27	0.00	0.00	70,580.50	0.00	70,580.50
JEROME	14,637.61	1,880.46	0.00	0.00	16,518.07	0.00	16,518.07
KOOTENAI	528,797.70	9,746.35	37,737.30	0.00	576,281.35	723.98	577,005.33
LATAH	15,840.00	0.00	0.00	0.00	15,840.00	5,000.00	20,840.00
LEMHI	3,699.38	321.76	0.00	0.00	4,021.14	0.00	4,021.14
LEWIS	2,729.99	0.00	0.00	0.00	2,729.99	0.00	2,729.99
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	70,297.70	0.00	0.00	0.00	70,297.70	0.00	70,297.70
MINIDOKA	27,782.58	946.80	0.00	0.00	28,729.38	0.00	28,729.38
NEZ PERCE	92,724.31	96.35	0.00	0.00	92,820.66	2,660.25	95,480.91
ONEIDA	4,857.34	0.00	0.00	0.00	4,857.34	0.00	4,857.34
OWYHEE	68,349.67	292.29	0.00	0.00	68,641.96	0.00	68,641.96
PAYETTE	22,416.90	1,395.31	0.00	0.00	23,812.21	0.00	23,812.21
POWER	34,003.78	1,435.76	0.00	0.00	35,439.54	7,817.54	43,257.08
SHOSHONE	14,096.76	0.00	0.00	0.00	14,096.76	5,525.20	19,621.96
TETON	6,991.75	0.00	0.00	0.00	6,991.75	0.00	6,991.75
TWIN FALLS	118,740.41	31,288.01	0.00	0.00	150,028.42	0.00	150,028.42
VALLEY	122,907.64	1,114.28	0.00	3,981.90	128,003.82	474.60	128,478.42
WASHINGTON	27,028.77	4,019.63	0.00	0.00	31,048.40	33,760.88	64,809.28
<b>TOTAL</b>	<b>\$ 3,278,907.52</b>	<b>\$ 83,520.59</b>	<b>\$ 37,737.30</b>	<b>\$ 9,590.51</b>	<b>\$ 3,409,755.92</b>	<b>\$ 308,073.32</b>	<b>\$ 3,717,829.24</b>

**FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON**  
**IDPR FUND 0348**  
**For Fiscal Year Ending September 30, 2019**

COUNTY	FY14	FY15	% OF CHANGE	FY16	% OF CHANGE	FY17	% OF CHANGE	FY18	% OF CHANGE	FY19	% OF CHANGE
ADA	29,221.01	24,621.00	-16%	23,278.00	-5%	22,265.98	-4%	24,376.00	9%	25,302.00	14%
ADAMS	4,779.00	5,748.00	20%	6,747.00	17%	6,207.00	-8%	5,886.00	-5%	9,335.00	50%
BANNOCK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
BEAR LAKE	24,158.00	23,869.00	-1%	22,477.00	-6%	26,072.00	16%	24,264.00	-7%	20,486.00	-21%
BENEWAH	10,264.00	23,869.00	133%	6,723.00	-72%	6,415.00	-5%	0.00	-100%	15,688.00	145%
BINGHAM	15,745.00	6,028.00	-62%	11,080.00	84%	12,602.00	14%	17,748.00	41%	19,052.00	51%
BLAINE	3,040.00	3,176.27	4%	5,010.83	58%	5,010.83	0%	9,297.34	86%	0.00	-100%
BOISE	0.00	10,021.00	0%	8,007.00	-20%	6,386.00	-20%	11,377.00	78%	11,544.00	81%
BONNER	118,608.00	96,529.00	-19%	86,099.00	-11%	82,898.00	-4%	91,896.00	11%	89,131.00	8%
BONNEVILLE	39,144.00	37,896.00	-3%	28,935.00	-24%	35,335.00	22%	0.00	-100%	39,855.00	13%
BOUNDARY	0.00	1,600.00	0%	1,279.72	-20%	1,279.72	0%	3,636.00	184%	8,135.00	536%
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	43,165.00	38,389.00	-11%	32,504.00	-15%	35,052.00	8%	36,187.00	3%	35,299.00	1%
CARIBOU	15,853.00	12,680.00	-20%	10,460.00	-18%	11,165.00	7%	12,173.00	9%	11,646.00	4%
CASSIA	15,477.00	11,992.00	-23%	10,407.00	-13%	9,384.00	-10%	12,432.00	32%	0.00	-100%
CLARK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	36,662.00	33,431.00	-9%	31,231.00	-7%	30,269.00	-3%	29,713.00	-2%	31,056.00	3%
CUSTER	6,013.00	6,293.00	5%	6,407.00	2%	6,407.00	0%	4,340.00	-32%	5,078.00	-21%
ELMORE	34,585.00	28,325.00	-18%	23,801.00	-16%	29,679.00	25%	30,235.00	2%	26,948.00	-9%
FRANKLIN	3,005.00	3,153.00	5%	3,741.00	19%	3,862.00	3%	0.00	-100%	2,902.00	-25%
FREMONT	25,191.00	16,371.00	-35%	14,499.00	-11%	0.00	-100%	13,913.00	0%	14,423.00	0%
GEM	15,103.00	10,967.00	-27%	11,038.00	1%	9,598.00	-13%	9,864.00	3%	10,887.00	13%
GOODING	9,002.00	3,388.00	-62%	2,933.00	-13%	2,933.00	0%	0.00	-100%	3,246.00	11%
IDAHO	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
JEFFERSON	6,067.00	4,986.00	-18%	4,784.00	-4%	0.00	-100%	0.00	0%	5,990.00	0%
JEROME	4,444.00	3,031.00	-32%	3,680.00	21%	3,070.00	-17%	0.00	-100%	3,558.00	16%
KOOTENAI	136,800.00	112,244.00	-18%	83,205.00	-26%	76,534.00	-8%	102,253.00	34%	102,240.00	34%
LATAH	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LEMHI	2,750.00	2,274.00	-17%	1,940.00	-15%	1,864.00	-4%	2,323.00	25%	2,403.00	29%
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	1,842.00	0.00	-100%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
MINIDOKA	5,912.00	5,595.00	-5%	4,461.81	-20%	5,860.00	31%	7,183.00	23%	7,501.00	28%
NEZ PERCE	33,539.00	17,421.00	-48%	10,758.00	-38%	14,612.00	36%	11,543.00	-21%	11,895.00	-19%
ONEIDA	1,984.00	1,566.00	-21%	1,199.00	-23%	1,199.00	0%	0.00	-100%	0.00	-100%
OWYHEE	25,599.00	24,234.00	-5%	21,775.00	-10%	19,811.00	-9%	19,559.00	-1%	21,604.00	9%
PAYETTE	4,462.00	3,757.00	-16%	3,242.00	-14%	3,262.00	1%	3,500.00	7%	3,699.00	13%
POWER	14,274.00	11,974.75	-16%	12,689.57	6%	13,382.00	5%	14,531.04	9%	14,338.28	7%
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	25,373.00	23,098.00	-9%	18,796.00	-19%	15,957.00	-15%	17,946.00	12%	18,909.00	18%
VALLEY	60,085.00	47,447.00	-21%	41,891.00	-12%	40,467.00	-3%	44,921.00	11%	43,184.00	7%
WASHINGTON	19,455.00	16,703.00	-14%	13,245.00	-21%	13,238.00	0%	12,523.00	-5%	14,891.00	12%
<b>TOTAL ALL</b>	<b>\$ 791,601.01</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>	<b>\$ 630,225.28</b>	<b>10%</b>

## 2019 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	252,771.45	199,834.27	57,238.65	52,937.18	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	46,480.67	14,387.14	4,867.63	32,093.53	Retain funds for boat dock at Lost Valley Reservoir, and purchase of new marine patrol vehicle.
Bannock	16,417.32	16,568.66	7,034.13	-	No funds to retain.
Bear Lake	59,368.98	26,652.47	7,645.04	32,716.51	Retain funds to upgrade or replace patrol boat and start dive team. Grants match. Retain a reserve of up to \$10,000 as emergency for equipment failure.
Benewah	64,116.04	38,464.47	12,459.21	25,651.57	Retain funds for grant match purchase of new patrol boat, new docks and signage.
Bingham	78,947.89	39,599.30	12,619.69	39,348.59	Retain funds for purchase of new boat motor, general maintenance/repairs for fleet and emergency equipment.
Blaine	32,317.63	22,248.55	7,950.40	10,069.08	Retain funds to purchase new patrol boat. Annual install and maintenance of docks and upkeep of campsite shade areas
Boise	128,083.20	43,554.23	15,700.11	84,528.97	Retain funds for vessel storage facility and replacement boating program truck and grant match.
Bonner	284,820.78	317,632.69	Recorded PY	-	No Funds to retain
Bonneville	96,533.51	127,300.47	38,830.70	-	No funds to retain.
Boundary	97,915.51	22,387.45	5,612.49	75,528.06	Retain funds for signage, access at Riverside Park for non-motorized boats, replace ramp at Rocky Point boat launch, dock improvements at Deep Creek boat launch and operational costs for waterways department.
Butte	-	-	-	-	
Camas	12,794.79	6,649.33	2,330.05	6,145.46	Retain funds to contribute towards maintenance and improvements on facilities and docks at west Magic Reservoir and contribute to weed maintenance at Mormon Reservoir.
Canyon	23,044.36	58,799.63	35,311.65	-	No funds to retain.
Caribou	56,171.49	14,183.71	4,485.31	41,987.78	Retain funds to purchase a new patrol boat.
Cassia	65,727.87	32,645.91	12,333.31	33,081.96	No funds to retain form.
Clark	-	0.00		-	
Clearwater	65,190.77	56,461.00	18,725.04	8,729.77	Retain for updates to the waterways building, including roof repairs, painting and other minor repairs.
Custer	8,825.80	13,590.71	4,679.73	-	No funds to retain
Elmore	186,902.47	63,531.98	22,368.78	123,370.49	Retain funds for new vessel for Pine Substation- quick response, search and rescue on Anderson Reservoir and SF for Boise river. Training and seasonal hires. New dry suits and swift water life jackets.
Franklin	39,332.45	16,222.03	5,553.01	23,110.42	Retain funds for replacement equipment. Cement pads for portable restrooms.
Fremont	35,786.03	43,896.31	15,892.71	-	No funds to retain.
Gem	46,040.97	25,614.03	8,492.02	20,426.94	Retain funds for boat and truck repairs, rescue dry suits and equipment, PFD's, Ice rescue sled, training and uniforms.
Gooding	47,800.27	14,493.76	4,611.30	33,306.51	Retaining funds to purchase new tow vehicle.
Idaho	17,940.54	18,603.07	6,660.24	-	No funds to retain
Jefferson	83,594.40	24,969.93	5,600.51	58,624.47	Retain funds for improvements to waterways boat storage shed. Rescue/wet suites, PFD's and dive equipment.
Jerome	10,156.21	12,470.39	3,770.53	-	No funds to retain
Kootenai	576,034.01	634,488.35	200,679.16	-	No funds to retain.
Latah	17,669.23	17,850.36	8,398.87	-	No funds to retain.
Lemhi	43,150.71	6,470.36	2,701.28	36,680.35	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. Purchase dive gear.
Lewis	13,191.22	4,533.94	1,546.67	8,657.28	Retain funds for boat ramp replacement project in Kamiah.
Lincoln	-	0.00	-	-	
Madison	4,377.00	4,012.85	1,533.38	364.15	Retain funds for new equipment and boat maintenance, and replace a boat engine.

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

## 2019 County Requests to Retain Vessel Funds

Minidoka	28,379.07	19,867.96	6,363.05	8,511.11	Retain funds for the purchase of a new waterways boat.
Nez Perce	156,360.71	82,183.24	29,591.24	74,177.47	South way boat ramp-North parking lot expansion, and launch improvements. Steelhead parking and boat ramp extension. Mann's Lake dock improvements. Soldier Meadows docks. Expand Sheriff's boat storage.
Oneida	13,157.35	6,538.30	2,035.23	6,619.05	Retain funds for purchase of trailer. Grant match.
Owyhee	154,261.99	42,916.20	14,420.90	111,345.79	Retain funds for Black Sands boat ramp project, vault toilet, and grants match.
Payette	58,195.95	26,999.22	8,721.04	31,196.73	Retain funds for boat equipment, rescue equipment, dry suites and floating dock system.
Power	87,714.87	31,024.32	11,475.95	56,690.55	Retain funds for building of 5 new docks and ramp and dock repairs.
Shoshone	37,582.36	17,447.67	6,582.53	20,134.69	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. Repairs and maintenance. Training and search and rescue. Signage.
Teton	23,460.58	9,817.68	2,083.50	13,642.90	Retain funds for grant match for bridge replacement over Teton River.
Twin Falls	175,288.38	78,956.72	25,126.88	96,331.66	Retain funds for continued projects, purchase new marine boat. Marine training classes and payroll. Upgrade life-saving equipment.
Valley	306,033.14	113,254.46	43,818.69	192,778.68	Retain funds for grant match. Emergency operating expenses.
Washington	121,709.90	37,279.33	14,178.10	84,430.57	Retain funds to finish construction of waterways building. Purchase new vehicle, dive equipment. Hire additional Waterways Deputy.
<b>TOTAL</b>	<b>\$3,673,647.87</b>	<b>\$2,404,402.45</b>	<b>700,028.71</b>	<b>\$1,269,245.42</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.]

**IDAPA 26  
TITLE 01  
CHAPTER 02**

**26.01.02 - RULES GOVERNING REPORTING AND REMITTANCE OF  
SURPLUS COUNTY VESSEL ACCOUNT MONEYS**

**1. LEGAL AUTHORITY.**

These rules are promulgated by the Idaho Park and Recreation Board pursuant to the authority contained in Section 67-5201 et. seq. and 67-7002, Idaho Code; they are intended to further define and make specific the administration of Section 67-7013, Idaho Code. (7-1-93)

**2. -- 009. (RESERVED)**

**10. DEFINITIONS.**

For the purpose of these rules and Title 67, Chapter 70, Idaho Code, these terms are defined as follows: (7-1-93)

**1. County Vessel Fund.** The county dedicated fund established by Section 67-7013(7), Idaho Code, into which boat license moneys received from the state vessel account are deposited. (7-1-93)

**2. Department.** The Idaho Department of Parks and Recreation. (7-1-93)

**3. Adjusted Ending Fund Balance.** All unobligated boat license moneys remaining in the county vessel fund at the end of the county fiscal year, the thirtieth day of September of each year. (7-1-93)

**4. Specific Purpose Expenditure.** An expenditure for planning, acquisition, or construction of a capital project, including equipment purchases. A specific purpose expenditure shall not include regular or ongoing maintenance costs. (7-1-93)

**5. State Vessel Account.** The state dedicated fund established by Section 67-7013, Idaho Code, into which eighty-five percent (85%) of all boat license fees are deposited. (7-1-93)

**6. Obligated Moneys.** Moneys in the county vessel fund which have been contractually committed as evidenced by a contract, or other binding agreement for goods or services. (7-1-93)

**11. -- 049. (RESERVED)**

**50. RECEIPTS AND BALANCE CALCULATIONS.**

Within sixty (60) days of the end of each county fiscal year, the clerk of each county with a boating improvement program, as recognized by the department, which has received moneys from the state vessel account shall: (7-1-93)

**1. Ending Fund Balance.** Determine the ending fund balance of the county vessel fund; (7-1-93)

**2. Other Funds.** Subtract the ending balance of any moneys in the county vessel fund which were not received from the state vessel account; (7-1-93)

**3. Obligated License Moneys.** Subtract obligated boat license moneys in the county vessel fund; (7-1-93)

**4. Interest.** Subtract interest earned on boat license moneys and credited to the county vessel fund; (7-1-93)

**5. Adjusted Ending Fund Balance.** Determine the adjusted ending fund balance; (7-1-93)

**6. Boat License Moneys.** Calculate the total amount of boat license moneys deposited in the county vessel fund from the state vessel account for the fiscal year. (7-1-93)

**51. -- 099. (RESERVED)**

**100. REPORTING REQUIREMENTS.**

1. **Balance Less Than or Equal to Receipts.** If the adjusted ending fund balance is less than the amount received from the state vessel account, the county clerk shall complete department form # ACT 50.7 and return it to the department within thirty (30) calendar days after the adjusted ending fund balance calculation as required in Section 050 of this chapter. (7-1-93)

2. **Balance Greater Than Receipts.** If the adjusted ending fund balance is greater than the amount received from the state vessel account during the fiscal year, the county clerk shall remit the surplus moneys to the department with department form # ACT 50.7, or, submit a notice to retain surplus moneys as specified in Section 150 of this chapter. The remittance or notice to retain surplus moneys must be returned to the department within thirty (30) calendar days after the adjusted ending fund balance calculation as required in Section 050 of this chapter. The moneys remitted to the department will be redistributed as provided by Idaho Code Section 67-7013(8). (7-1-93)

**101. -- 149. (RESERVED)**

**150. NOTICE TO RETAIN SURPLUS MONEYS.**

1. **Written Notice.** If there is a specific purpose expenditure (see Subsection 010.04 of this chapter) for which the county commissioners would like to retain surplus moneys in the county vessel fund, written notice must be delivered to the department specifying: (7-1-93)

a. The dollar amount to be retained; (7-1-93)

b. The specific nature of the purpose for which moneys are to be retained; (7-1-93)

c. The date(s) the moneys will be expended. (7-1-93)

2. **Out of County Expenditures.** If the expenditure is to be used outside the county submitting the notice, the recipient of the moneys shall provide a letter of concurrence to the department. (7-1-93)

3. **Compliance.** The department shall evaluate all notices to retain surplus moneys for compliance with Section 67-7013, Idaho Code. (7-1-93)

**151. -- 199. (RESERVED)**

**200. FAILURE TO EXPEND RETAINED SURPLUS MONEYS.**

If the retained moneys are not expended or obligated by the date stated in the original notice as referenced in Section 150 of this chapter: (7-1-93)

1. **Return of Funds.** The retained moneys shall be returned to the department for redistribution within thirty (30) calendar days of the date by which the surplus moneys were to be expended; or (7-1-93)

2. **Amended Notice.** An amended notice shall be delivered to the department proposing additional time to complete the specific purpose for which surplus moneys were retained. The amended notice shall include any supporting documents which detail the need for additional time. (7-1-93)

3. **Change of Purpose.** The amended notice may alter the specific purpose for which surplus moneys were retained. (7-1-93)

**201. -- 249. (RESERVED)**

**250. TIME LIMIT FOR RETAINED MONEYS TO BE EXPENDED.**

Retained moneys must be expended within three (3) years from the date of the original notice to retain surplus moneys, or be returned to the department for redistribution. (7-1-93)

**251. -- 999. (RESERVED)**