



County Snowmobile Financial Review

October 1, 2018 through September 30, 2019



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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 FY2019, from October 1, 2018 through September 30, 2019.

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:

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 IDPR Recreation Bureau.

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 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 30th, 2019 was \$2,254,641. The fund balance decreased by \$208,602 or 8.47%.

Revenues increased by \$79,604 over the prior year. The majority of revenue, \$1,063,601 is generated from registration fees and the remaining \$103,348 came from grants, donations or county permit fees. A county by county breakdown is provided in Attachment A.

SNOWMOBILE FUND BALANCE		
October 1, 2018 through September 30, 2019		
Beginning Fund Balance		\$ 2,463,243
Revenues	\$ 1,166,949	
Expenditures	\$ 1,375,550	
Ending Fund Balance		<u>\$ 2,254,641</u>
	Decrease	(\$ 208,602)

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 \$310,893 more than FY 2018. The majority of this increase is attributed to increased personnel and Operations & Supplies costs in Bear Lake Bonneville, Kootenai 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 2019. 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 2018 review that require follow up.

There are no additional recommendations.

County Snowmobile Account Reconciliation FY 2019 Financial Review

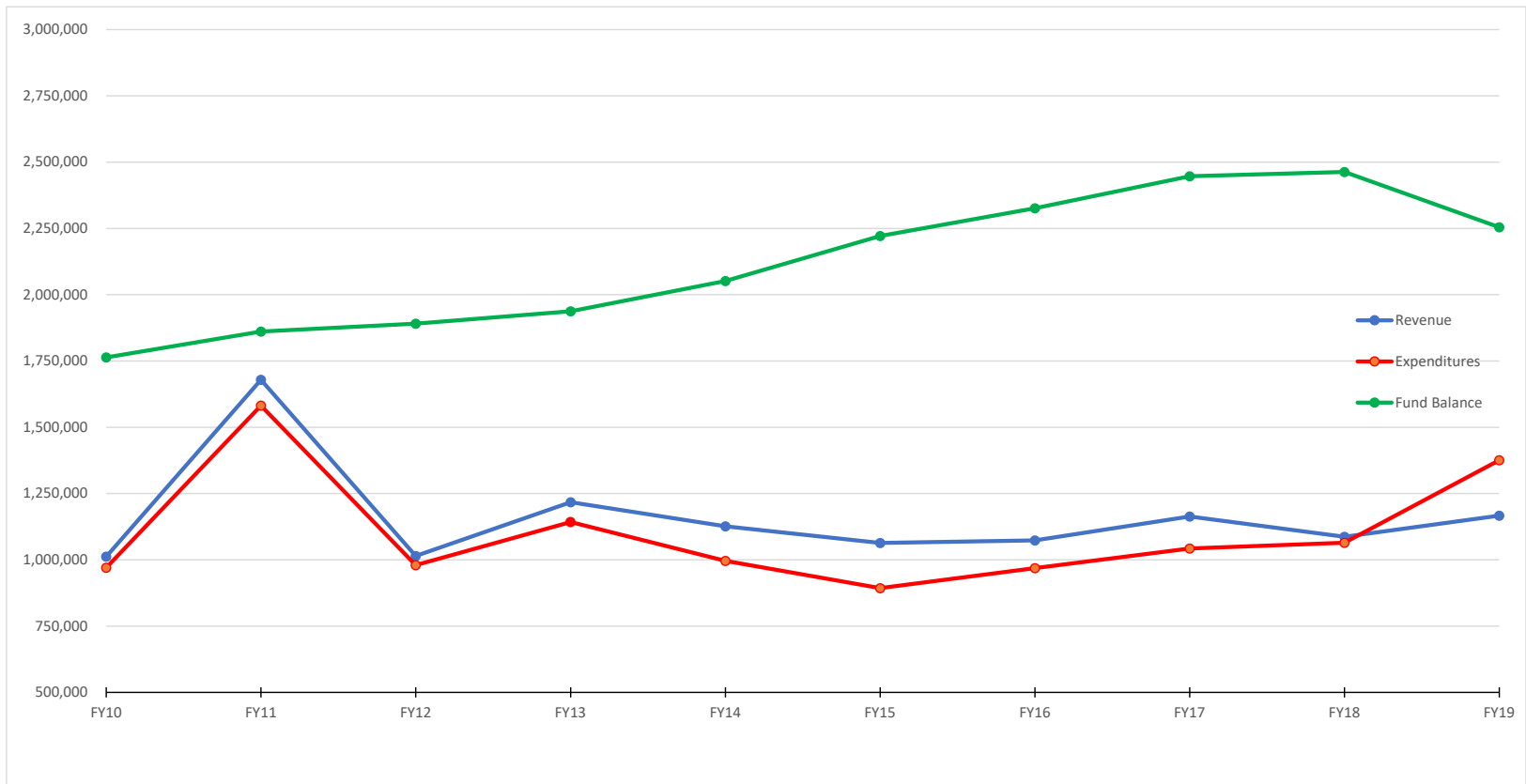
County	Programs	Beginning Fund Balance as of 10/01/2018	Revenue			Expenditures			Ending Fund Balance as of 09/30/2019	Fund Increase / (Decrease)	% Increase/ (Decrease)
			Registration Fees	Other Fund Sources (i.e.Grants, Donations)	Total Revenue	Snowmobile Account	Other Fund Sources (i.e.Grants, Donations)	Total Expenditures			
Adams	SNOW	18,040	6,311	-	6,311	12,074	-	12,074	12,277	(5,763)	(0.47)
Bannock	SNOW	129,397	21,661	-	21,661	19,238	-	19,238	131,819	2,422	1.84%
Bear Lake	SNOW	203,363	87,645	65	87,710	135,443	65	135,508	155,565	(47,798)	-30.73%
Benewah	SNOW	62,494	10,724	-	10,724	4,783	-	4,783	68,435	5,941	8.68%
Blaine	SNOW	72,289	15,290	-	15,290	30,892	-	30,892	56,686	(15,603)	-27.52%
Boise	SNOW	81,681	24,316	1,753	26,068	40,799	1,753	42,552	65,197	(16,484)	-25.28%
Bonner	SNOW	145,941	57,891	3,000	60,891	60,491	3,000	63,491	143,342	(2,600)	-1.81%
Bonneville	SNOW	172,843	65,513	-	65,513	72,880	67,221	140,101	98,255	(74,588)	-75.91%
Boundary	SNOW	26,926	3,888	-	3,888	3,500	-	3,500	27,314	388	1.42%
Camas	SNOW	27,076	21,357	-	21,357	25,000	-	25,000	23,433	(3,643)	-15.55%
Cassia	SNOW	113,427	25,129	9	25,138	19,576	9	19,585	118,980	5,553	4.67%
Clark	SNOW	-	1,760	5,543	7,303	1,760	5,543	7,303	-	-	-
Clearwater	SNOW	12,044	8,144	925	9,069	10,694	925	11,619	9,494	(2,550)	-26.86%
Custer	SNOW	28,979	13,365	4,354	17,719	26,608	4,354	30,962	15,736	(13,243)	-84.16%
Elmore	SNOW	24,334	22,565	462	23,027	17,859	462	18,321	29,040	4,706	16.21%
Fremont	SNOW	332,094	321,111	2,903	324,014	391,926	2,903	394,828	261,279	(70,814)	-27.10%
Gem	SNOW	15,936	2,971	-	2,971	1,521	-	1,521	17,386	1,450	8.34%
Idaho	SNOW	110,032	19,729	1,200	20,929	30,189	1,200	31,389	99,572	(10,459)	-10.50%
Kootenai	SNOW	185,263	55,899	27,727	83,626	39,325	27,727	67,052	201,837	16,574	8.21%
Latah	SNOW	62,892	9,576	-	9,576	13,153	-	13,153	59,316	(3,576)	-6.03%
Lemhi	SNOW	23,283	3,880	-	3,880	17,736	-	17,736	9,428	(13,855)	-146.97%
Madison	SNOW	99,962	39,370	12,405	51,775	27,486	12,405	39,891	111,847	11,884	10.63%
Nez Perce	SNOW	77,365	7,804	-	7,804	5,849	-	5,849	79,321	1,955	2.47%
Owyhee	SNOW	23,957	3,103	4,249	7,351	-	-	-	31,309	7,351	23.48%
Shoshone	SNOW	55,772	24,016	16,253	40,269	35,506	16,253	51,759	44,281	(11,490)	-25.95%
Twin Falls	SNOW	136,495	30,222	-	30,222	21,146	-	21,146	145,571	9,076	6.23%
Valley	SNOW	221,356	160,362	22,500	182,862	143,798	22,500	166,298	237,920	16,564	6.96%
Totals		\$ 2,463,243	\$ 1,063,601	\$ 103,348	\$ 1,166,949	\$ 1,209,230	\$ 166,320	\$ 1,375,550	\$ 2,254,641	\$ (208,602)	-8.47%

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

10 YEAR HISTORICAL GRAPH

Overall Snowmobile Program REVENUE, EXPENDITURE and FUND BALANCE Comparison

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Revenue	1,012,046	1,678,969	1,014,282	1,217,478	1,126,153	1,063,790	1,073,363	1,163,413	1,087,345	1,166,949
Expenditures	970,416	1,581,482	979,655	1,142,337	995,691	893,306	968,436	1,042,667	1,064,658	1,375,550
Fund Balance	1,763,501	1,861,017	1,890,445	1,937,418	2,051,372	2,221,323	2,326,123	2,446,868	2,463,027	2,254,641



Revenue by Other Funds

FY 2019 Financial Review

County	Amount	Source
Bear Lake	65.00	Misc.- \$65.00
Boise	1,752.64	BC Assessor- \$29.25+ \$29.25, General Fund- \$1694.14
Bonner	3,000.00	Other Rev- \$3000
Bonneville	67,220.70	Grant- \$52,250, Fees- \$8,665, Refund- \$6,305.70
Cassia	8.99	Raft River Electric- \$8.99
Clark	5,543.04	Road & Bridge Funds- \$5,543.04
Clearwater	925.24	IDPR Reimbursement- \$925.24
Custer	4,354.40	Donations-\$3574.43 + \$750, Intrest \$29.97
Elmore	462.00	Refund- \$462
Fremont	2,902.72	Intrest-\$500, Misc-\$2402.72
Idaho	1,200.00	Snowmobile Club- \$1200
Kootenai	27,727.43	Groomer fees-\$13,698.23 + \$12,176.20, Transfer -\$1,853
Madison	12,405.00	Snow Grooming District- \$1,455, Misc- \$300, Grant- \$10,650
Owyhee	4,248.60	Owyhee County Sheriff- \$4248.60
Shoshone	16,252.99	Misc Rev -\$ 2,235 + 5,999.99, Groomer Stickers -\$7,718, Refund \$300
Valley	22,500.00	Local Tax Option-\$15,000, Adams County- \$7,500
Total	<u>170,568.75</u>	

Total Expenditures by Category

FY 2019 Financial Review

County	Operations &								Total
	Personnel	Benefits	Travel	Equipment	Supplies	Contractual	Other	Construction	
Adams	0	0	0	4,500	74	7,500	0	0	12,074
Bannock	10,420	335	0	2,145	5,633	706	0	0	19,238
Bear Lake	47,131	3,208	2,324	59,715	23,130	0	0	0	135,508
Benewah	0	0	0	0	4,783	0	0	0	4,783
Blaine	0	0	0	0	30,892	0	0	0	30,892
Boise	10,750	858	0	5,761	8,052	1,043	2,817	13,272	42,552
Bonner	22,737	2,628	3,000	13,260	11,152	8,582	2,132	0	63,491
Bonneville	670	1,632	348	85,916	7,151	43,883	0	501	140,101
Boundary	0	0	0	0	0	0	3,500	0	3,500
Camas	0	0	0	0	25,000	0	0	0	25,000
Cassia	4,864	1,142	607	5,514	287	4,482	0	2,688	19,585
Clark	0	0	0	0	0	7,303	0	0	7,303
Clearwater	0	0	0	0	0	11,619	0	0	11,619
Custer	11,776	1,768	0	11,894	5,523	0	0	0	30,962
Elmore	9,410	1,559	0	0	7,352	0	0	0	18,321
Fremont	209,522	9,471	0	65,089	100,587	9,110	1,050	0	394,828
Gem	0	0	0	0	1,521	0	0	0	1,521
Idaho	7,485	166	0	0	23,738	0	0	0	31,389
Kootenai	27,539	2,818	0	3,440	28,676	920	0	3,659	67,052
Latah	0	0	1,631	0	11,521	0	0	0	13,153
Lemhi	75	0	0	0	17,661	0	0	0	17,736
Madison	12,052	1,195	0	16,212	8,932	0	1,500	0	39,891
Nez Pierce	0	0	0	4,342	518	275	714	0	5,849
Owyhee	0	0	0	0	0	0	0	0	0
Shoshone	0	0	0	9,056	42,703	0	0	0	51,759
Twin Falls	8,743	90	0	2,000	10,313	0	0	0	21,146
Valley	59,958	6,169	0	14,606	81,815	3,750	0	0	166,298
TOTAL	443,132	33,038	7,911	303,448	457,015	99,173	11,713	20,120	1,375,550

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.