



County Boating Program Financial Review

October 1, 2019 through September 30, 2020



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Idaho Department of Parks & Recreation

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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.

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 FY2020 from October 1, 2019 through September 30, 2020. 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 not conducted this year due to COVID-19 health and safety. On-site reviews of counties are selected based on 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 \$3.72 million in FY2020, which is a \$838,777 decrease as compared to FY2019. 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. FY2020 revenue is in line with prior years revenue.

Below is a chart showing just the Registration Revenue generated over the last five years:

Fiscal Year	Registration Revenue
2016	\$ 2,299,000
2017	\$ 2,401,638
2018	\$ 2,283,370
2019	\$ 2,404,402
2020	\$ 2,381,989

Below is a summary of revenue reported by category for 2020:

Category	Fund	Amount
Boat Registration (State Vessel Account)	0250	\$ 2,381,989
Federal BSG	0348	\$ 707,675
Waterways Improvement Fund (WIF)	0247	\$ 354,153
Other Funds Allowable	-	\$ 207,755
Other Funds Not Allowable	-	\$ 67,752
Total		\$ 3,719,324

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

County	Total Registration Revenue
Kootenai	\$ 674,933
Bonner	\$ 356,301
Ada	\$ 204,992
Valley	\$ 170,569
Canyon	\$ 117,843

Expenditure Summary

Table 1B shows \$3.7 million in expenditures for FY2020 and represents a decrease of \$17,602 as compared to FY2019.

Category	Fund	Amount
Boat Registration (State Vessel Fund)	0250	\$ 2,386,426
Federal BSG	0348	\$ 707,675
Waterways Improvement Fund (WIF)	0247	\$ 348,110
Other Funds Allowable	-	\$ 194,607
Other Funds Not Allowable	-	\$ 63,410
Total		\$ 3,700,228

Greater detail of expenditures by category can be found on Table 5, while County Boat Safety Grant expenditure comparisons from FY2015 to FY2020 can be found on Table 6. Of the major expenditure categories, the highest expenditures are in Law Enforcement and Boat Safety.

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 FY2015 to FY2020 by county can be found on Table 3.

COUNTY FUND BALANCES FOR BOATING		
October 1, 2019 through September 30, 2020		
Beginning Fund Balance		\$ 3,734,882
Revenues	\$ 3,719,323	
Expenditures	\$ 3,700,227	
Ending Fund Balance		<u>\$ 3,753,978</u>
	Increase	\$ 19,096

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 FY20.

Each county will be notified of the results of the program review.

Conclusion and Recommendations

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, 2020

COUNTY	Beginning Fund Balance 10/1/2019	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	252,771.45	204,991.59	29,830.00	0.00	6,351.17	0.00	241,172.76
ADAMS	46,477.67	15,013.65	8,154.00	0.00	15,000.00	0.00	38,167.65
BANNOCK	16,417.32	12,447.91	0.00	0.00	96.70	0.00	12,544.61
BEAR LAKE	59,368.98	15,691.87	23,303.00	0.00	0.00	0.00	38,994.87
BENEWAH	64,116.04	26,526.56	8,367.00	53,600.00	1,826.00	0.00	90,319.56
BINGHAM	78,947.89	36,033.21	21,405.00	0.00	4,487.00	0.00	61,925.21
BLAINE	32,317.63	15,386.76	8,287.83	0.00	242.68	0.00	23,917.27
BOISE	127,938.20	36,809.40	11,792.00	33,039.00	0.98	0.00	81,641.38
BONNER	352,724.57	356,300.96	96,479.00	35,504.43	40,663.34	0.00	528,947.73
BONNEVILLE	77,285.45	61,191.38	49,548.00	0.00	37,962.00	0.00	148,701.38
BOUNDARY	97,915.51	15,904.40	5,290.00	0.00	643.70	0.00	21,838.10
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	12,794.79	6,696.35	0.00	0.00	0.00	0.00	6,696.35
CANYON	29,472.01	117,842.57	41,136.00	11,882.15	1,800.00	0.00	172,660.72
CARIBOU	56,171.49	5,955.49	13,767.00	0.00	0.00	0.00	19,722.49
CASSIA	65,727.87	26,776.08	24,490.00	0.00	0.00	0.00	51,266.08
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	65,495.15	44,480.87	38,238.00	0.00	0.00	10,000.00	92,718.87
CUSTER	8,825.80	10,303.54	11,729.00	0.00	700.00	0.00	22,732.54
ELMORE	187,231.21	53,754.10	0.00	0.00	13,147.76	0.00	66,901.86
FRANKLIN	39,332.45	11,234.04	0.00	0.00	0.00	3,600.00	14,834.04
FREMONT	35,786.03	29,473.70	16,653.00	0.00	9,794.82	3,508.16	59,429.68
GEM	46,040.97	28,216.92	12,362.00	0.00	1,158.85	0.00	41,737.77
GOODING	47,800.27	16,911.63	3,826.00	0.00	0.00	0.00	20,737.63
IDAHO	17,940.54	16,832.96	0.00	10,000.00	0.00	0.00	26,832.96
JEFFERSON	83,594.40	19,612.36	7,067.00	0.00	0.17	0.00	26,679.53
JEROME	13,949.21	9,122.62	4,607.00	101,660.00	993.67	0.00	116,383.29
KOOTENAI	576,370.51	674,933.42	110,021.00	0.00	1,000.00	0.00	785,954.42
LATAH	17,669.23	19,079.67	0.00	0.00	0.00	0.00	19,079.67
LEMHI	43,150.71	6,347.45	2,020.00	0.00	0.00	0.00	8,367.45
LEWIS	13,191.22	3,019.00	0.00	0.00	0.00	0.00	3,019.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	4,377.00	2,819.59	0.00	0.00	499.94	0.00	3,319.53
MINIDOKA	28,379.07	14,298.56	9,341.00	72,549.00	0.00	0.00	96,188.56
NEZ PERCE	156,360.71	85,793.02	12,578.00	0.00	0.00	11,589.98	109,961.00
ONEIDA	13,157.35	6,599.45	0.00	0.00	0.00	0.00	6,599.45
OWYHEE	154,261.99	46,113.72	26,543.00	0.00	0.00	0.00	72,656.72
PAYETTE	58,195.95	30,470.64	4,348.00	0.00	0.00	0.00	34,818.64
POWER	88,311.49	19,905.15	15,917.86	35,918.00	0.00	20,054.00	91,795.01
SHOSHONE	38,522.26	13,869.19	0.00	0.00	0.00	0.00	13,869.19
TETON	23,460.58	6,186.69	0.00	0.00	0.00	0.00	6,186.69
TWIN FALLS	175,288.38	59,830.11	24,291.00	0.00	23,091.00	0.00	107,212.11
VALLEY	306,032.94	170,568.70	48,585.00	0.00	48,295.02	19,000.00	286,448.72
WASHINGTON	121,709.90	28,643.90	17,699.00	0.00	0.00	0.00	46,342.90
TOTAL ALL	\$ 3,734,882.19	\$ 2,381,989.18	\$ 707,674.69	\$ 354,152.58	\$ 207,754.80	\$ 67,752.14	\$ 3,719,323.39

*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

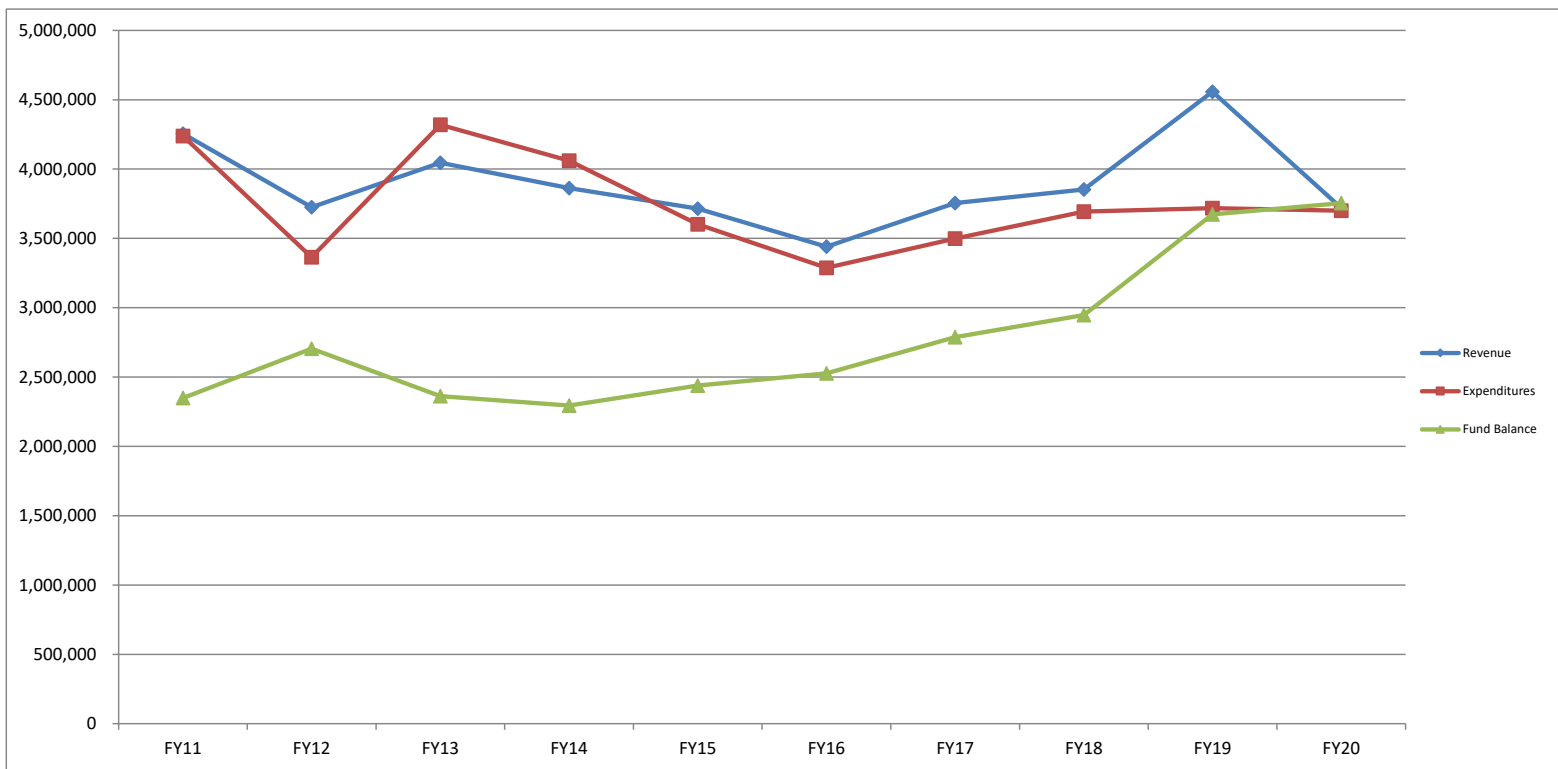
For Fiscal Year Ending September 30, 2020

COUNTY	EXPENDITURES						Ending Fund Balance 9/30/2020
	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	148,612.39	29,830.00	0.00	6,351.17	0.00	184,793.56	309,150.65
ADAMS	8,818.41	8,154.00	0.00	15,000.00	0.00	31,972.41	52,672.91
BANNOCK	14,993.10	0.00	0.00	96.70	0.00	15,089.80	13,872.13
BEAR LAKE	18,364.94	23,303.00	0.00	0.00	0.00	41,667.94	56,695.91
BENEWAH	54,097.49	8,367.00	53,600.00	1,826.00	0.00	117,890.49	36,545.11
BINGHAM	22,228.02	21,405.00	0.00	4,487.00	0.00	48,120.02	92,753.08
BLAINE	14,872.88	8,287.83	0.00	242.68	0.00	23,403.39	32,831.51
BOISE	49,428.08	11,792.00	33,039.00	0.98	0.00	94,260.06	115,319.52
BONNER	446,430.70	96,479.00	35,504.43	40,663.34	0.00	619,077.47	262,594.83
BONNEVILLE	107,825.70	49,548.00	0.00	37,962.00	0.00	195,335.70	30,651.13
BOUNDARY	20,001.21	5,290.00	0.00	643.70	0.00	25,934.91	93,818.70
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	2,403.48	0.00	0.00	0.00	0.00	2,403.48	17,087.66
CANYON	94,421.60	41,136.00	11,882.15	1,800.00	0.00	149,239.75	52,892.98
CARIBOU	19,892.25	13,767.00	0.00	0.00	0.00	33,659.25	42,234.73
CASSIA	32,013.35	24,490.00	0.00	0.00	0.00	56,503.35	60,490.60
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	64,695.09	38,238.00	0.00	0.00	10,000.00	112,933.09	45,280.93
CUSTER	19,104.25	11,729.00	0.00	700.00	0.00	31,533.25	25.09
ELMORE	45,813.86	0.00	0.00	0.00	0.00	45,813.86	208,319.21
FRANKLIN	3,580.12	0.00	0.00	0.00	3,600.00	7,180.12	46,986.37
FREMONT	47,679.90	16,653.00	0.00	9,794.82	3,508.16	77,635.88	17,579.83
GEM	31,232.95	12,362.00	0.00	1,158.85	0.00	44,753.80	43,024.94
GOODING	387.05	3,826.00	0.00	0.00	0.00	4,213.05	64,324.85
IDAHO	33,227.45	0.00	10,000.00	0.00	0.00	43,227.45	1,546.05
JEFFERSON	8,045.94	7,067.00	0.00	0.17	0.00	15,113.11	95,160.82
JEROME	5,915.63	4,607.00	101,660.00	993.67	0.00	113,176.30	17,156.20
KOOTENAI	684,728.38	110,021.00	0.00	1,000.00	0.00	795,749.38	566,575.55
LATAH	19,639.92	0.00	0.00	0.00	0.00	19,639.92	17,108.98
LEMHI	13,645.02	2,020.00	0.00	0.00	0.00	15,665.02	35,853.14
LEWIS	5,230.00	0.00	0.00	0.00	0.00	5,230.00	10,980.22
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	6,375.14	0.00	0.00	499.94	0.00	6,875.08	821.45
MINIDOKA	22,463.97	9,341.00	72,549.00	0.00	0.00	104,353.97	20,213.66
NEZ PERCE	93,940.09	12,578.00	0.00	0.00	11,589.98	118,108.07	148,213.64
ONEIDA	3,028.92	0.00	0.00	0.00	0.00	3,028.92	16,727.88
OWYHEE	66,762.62	26,543.00	0.00	0.00	0.00	93,305.62	133,613.09
PAYETTE	15,505.85	4,348.00	0.00	0.00	0.00	19,853.85	73,160.74
POWER	0.00	15,917.86	29,875.08	0.00	20,054.00	65,846.94	114,259.56
SHOSHONE	19,233.30	0.00	0.00	0.00	0.00	19,233.30	33,158.15
TETON	2,048.66	0.00	0.00	0.00	0.00	2,048.66	27,598.61
TWIN FALLS	82,153.71	24,291.00	0.00	23,091.00	0.00	129,535.71	152,964.78
VALLEY	0.00	48,585.00	0.00	48,295.02	14,657.40	111,537.42	480,944.24
WASHINGTON	37,584.77	17,699.00	0.00	0.00	0.00	55,283.77	112,769.03
TOTAL ALL	\$ 2,386,426.19	\$ 707,674.69	\$ 348,109.66	\$ 194,607.04	\$ 63,409.54	\$ 3,700,227.12	\$ 3,753,978.46

10 YEAR HISTORICAL GRAPH

Overall Boating Program REVENUE, EXPENDITURE and FUND BALANCE Comparison

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Revenue	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	3,719,323
Expenditures	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	3,700,227
Fund Balance	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	3,753,978



ENDING FUND BALANCE COMPARISON
For Fiscal Year Ending September 30, 2020

COUNTY	FY15	FY16	% OF CHANGE ¹	FY17	% OF CHANGE ¹	FY18	% OF CHANGE ¹	FY19	% OF CHANGE ¹	FY20	% OF CHANGE ¹
ADA	206,792.18	173,117.75	-16%	203,929.91	18%	207,155.95	2%	252,771.45	22%	309,150.65	22%
ADAMS	10,549.03	20,493.27	94%	25,010.36	22%	23,577.03	-6%	46,480.67	97%	52,672.91	13%
BANNOCK	19,404.07	19,696.49	2%	17,986.25	-9%	15,814.53	-12%	16,417.32	4%	13,872.13	-16%
BEAR LAKE	48,684.05	47,247.93	-3%	31,968.50	-32%	38,817.95	21%	59,368.98	53%	56,695.91	-5%
BENEWAH	15,259.06	29,430.91	93%	35,316.60	20%	29,701.09	-16%	64,116.04	116%	36,545.11	-43%
BINGHAM	36,164.27	40,884.60	13%	51,273.00	25%	73,657.77	44%	78,947.89	7%	92,753.08	17%
BLAINE	15,998.96	33,413.64	109%	37,267.00	12%	38,702.51	4%	32,317.63	-16%	32,831.51	2%
BOISE	58,101.71	96,045.51	65%	102,966.58	7%	107,863.75	5%	128,083.20	19%	115,319.52	-10%
BONNER	293,345.05	369,066.56	26%	389,190.21	5%	453,172.58	16%	284,820.78	-37%	262,594.83	-8%
BONNEVILLE	33,859.87	63,399.55	87%	68,994.94	9%	63,805.09	8%	96,533.51	51%	30,651.13	-68%
BOUNDARY	55,544.17	80,521.78	45%	57,881.21	-28%	77,187.80	33%	97,915.51	27%	93,818.70	-4%
BUTTE	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
CAMAS ²	30,047.09	28,764.09	-4%	34,720.44	21%	21,090.41	-39%	12,794.79	-39%	17,087.66	34%
CANYON	101,937.20	107,175.69	5%	67,008.44	-37%	90,263.64	35%	23,044.36	-74%	52,892.98	130%
CARIBOU	38,868.52	8,328.31	-79%	43,207.99	419%	40,686.97	-6%	56,171.49	38%	42,234.73	-25%
CASSIA	10,618.35	28,336.15	167%	71,037.37	151%	32,057.17	-55%	65,727.87	-105%	60,490.60	-8%
CLARK	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
CLEARWATER	60,327.83	35,546.35	-41%	59,336.39	67%	56,531.77	-5%	65,190.77	15%	45,280.93	-31%
CUSTER	20,316.90	29,172.15	44%	25,845.89	-11%	18,247.49	-29%	8,825.80	-52%	25.09	-100%
ELMORE	120,236.50	86,543.71	-28%	106,789.64	23%	98,298.12	-8%	186,902.47	90%	208,319.21	11%
FRANKLIN	43,685.44	18,362.50	-58%	16,438.48	-10%	22,714.57	38%	39,332.45	73%	46,986.37	19%
FREMONT	32,037.98	19,771.81	-38%	33,085.37	67%	33,055.39	0%	35,786.03	8%	17,579.83	-51%
GEM	37,870.73	37,822.20	0%	34,965.85	-8%	32,642.40	-7%	46,040.97	41%	43,024.94	-7%
GOODING	36,266.53	16,002.48	-56%	19,920.65	24%	30,637.88	54%	47,800.27	56%	64,324.85	35%
IDAHO	57,978.78	70,144.24	21%	80,415.21	15%	90,436.53	12%	17,940.54	-80%	1,546.05	-91%
JEFFERSON	33,489.86	35,214.57	5%	41,862.56	19%	51,410.41	23%	83,594.40	63%	95,160.82	14%
JEROME	19,155.56	10,640.75	-44%	16,471.37	55%	9,709.00	-41%	10,156.21	5%	17,156.20	69%
KOOTENAI	184,287.41	217,393.93	18%	252,515.37	16%	228,471.25	-10%	576,034.01	152%	566,575.55	-2%
LATAH	24,441.58	19,719.17	-19%	20,578.48	4%	12,260.00	-40%	17,669.23	44%	17,108.98	-3%
LEMHI	18,844.91	26,371.81	40%	30,928.99	17%	35,597.21	15%	43,150.71	21%	35,853.14	-17%
LEWIS	6,015.53	8,521.82	42%	10,388.75	22%	9,840.60	-5%	13,191.22	34%	10,980.22	-17%
LINCOLN	-	-	0%	-	0%	-	0%	-	0%	0.00	0%
MADISON	14,234.80	14,762.99	4%	12,809.22	-13%	7,467.47	-42%	4,377.00	-41%	821.45	-81%
MINIDOKA	26,901.62	26,504.72	-1%	12,085.30	-54%	23,376.44	93%	28,379.07	21%	20,213.66	-29%
NEZ PERCE	180,867.36	171,354.76	-5%	155,516.71	-9%	97,210.72	-37%	156,360.71	61%	148,213.64	-5%
ONEIDA	10,048.89	9,537.27	-5%	11,277.80	18%	6,941.16	-38%	13,157.35	90%	16,727.88	27%
OWYHEE	111,874.53	125,901.45	13%	102,963.29	-18%	123,962.85	20%	154,261.99	24%	133,613.09	-13%
PAYETTE	27,725.87	26,924.61	-3%	32,279.60	20%	42,588.90	32%	58,195.95	37%	73,160.74	26%
POWER	78,150.51	80,589.50	3%	70,948.25	-12%	71,624.59	1%	87,714.87	22%	114,259.56	30%
SHOSHONE	11,382.42	11,353.64	0%	16,552.22	46%	33,174.12	100%	37,582.36	13%	33,158.15	-12%
TETON	13,331.38	17,818.58	34%	22,817.67	28%	13,562.65	-41%	23,460.58	73%	27,598.61	18%
TWIN FALLS	100,907.28	94,352.52	-6%	93,136.71	-1%	128,364.47	38%	175,288.38	37%	152,964.78	-13%
VALLEY	125,548.56	110,966.11	-12%	163,763.57	48%	232,529.41	42%	306,033.14	32%	480,944.24	57%
WASHINGTON	67,651.32	59,714.86	-12%	106,396.07	78%	120,109.17	13%	121,709.90	1%	112,769.03	-7%
TOTAL ALL³	\$2,438,753.66	\$2,526,930.73	4%	\$2,787,848.21	10%	\$2,944,318.81	6%	\$3,673,647.87	25%	\$3,753,978.46	2%

(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, 2020

COUNTY	FY15	FY16	% OF CHANGE ¹	FY17	% OF CHANGE ¹	FY18	% OF CHANGE ¹	FY19	% OF CHANGE ¹	FY20	% OF CHANGE ¹
ADA	160,164.09	164,633.50	3%	165,271.98	0%	157,119.83	-5%	199,834.27	27%	204,991.59	3%
ADAMS	13,543.53	14,067.45	4%	13,760.54	-2%	14,151.24	3%	14,387.14	2%	15,013.65	4%
BANNOCK	19,416.91	19,705.45	1%	18,871.76	-4%	18,828.28	0%	16,568.66	-12%	12,447.91	-25%
BEAR LAKE	20,884.19	22,990.12	10%	24,354.46	6%	22,274.64	-9%	26,652.47	20%	15,691.87	-41%
BENEWAH	45,794.65	36,237.45	-21%	36,663.42	1%	32,738.79	-11%	38,464.47	17%	26,526.56	-31%
BINGHAM	36,540.34	36,359.65	0%	47,008.31	29%	52,758.14	12%	39,599.30	-25%	36,033.21	-9%
BLAINE	22,893.96	21,233.32	-7%	24,140.97	14%	18,978.34	-21%	22,248.55	17%	15,386.76	-31%
BOISE	44,747.54	46,340.65	4%	44,559.36	-4%	41,279.19	-7%	43,554.23	6%	36,809.40	-15%
BONNER	285,390.41	290,951.54	2%	339,639.31	17%	305,277.43	-10%	317,632.69	4%	356,300.96	12%
BONNEVILLE	109,038.27	108,830.84	0%	86,488.21	-21%	96,057.25	11%	127,300.47	33%	61,191.38	-52%
BOUNDARY	14,726.58	15,928.30	8%	19,191.05	20%	18,782.72	-2%	22,387.45	19%	15,904.40	-29%
BUTTE	-	-	0%	-	0%	0.00	0%	0.00	0%	0.00	0%
CAMAS	6,719.12	6,015.55	-10%	6,956.35	16%	5,936.39	-15%	6,649.33	12%	6,696.35	1%
CANYON	100,687.83	99,790.34	-1%	93,207.39	-7%	128,845.62	38%	58,799.63	-54%	117,842.57	100%
CARIBOU	12,865.95	11,971.13	-7%	14,683.73	23%	14,183.84	-3%	14,183.71	0%	5,955.49	-58%
CASSIA	35,138.22	34,753.76	-1%	35,388.95	2%	35,572.97	1%	32,645.91	-8%	26,776.08	-18%
CLARK	-	-	0%	-	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	52,312.50	53,369.21	2%	71,549.12	34%	51,045.80	-29%	56,461.00	11%	44,480.87	-21%
CUSTER	13,385.93	13,055.51	-2%	13,856.35	6%	12,727.45	-8%	13,590.71	7%	10,303.54	-24%
ELMORE	62,392.29	63,609.79	2%	62,658.36	-1%	58,017.09	-7%	63,531.98	10%	53,754.10	-15%
FRANKLIN	16,237.39	16,296.81	0%	16,303.82	0%	14,082.10	-14%	16,222.03	15%	11,234.04	-31%
FREMONT	43,418.77	45,572.84	5%	48,068.73	5%	39,270.33	-18%	43,896.31	12%	29,473.70	-33%
GEM	23,776.59	24,158.06	2%	24,350.20	1%	26,255.54	8%	25,614.03	-2%	28,216.92	10%
GOODING	12,888.99	11,606.04	-10%	15,356.90	32%	12,726.29	-17%	14,493.76	14%	16,911.63	17%
IDAHO	21,030.50	19,219.49	-9%	18,557.89	-3%	17,484.54	-6%	18,603.07	6%	16,832.96	-10%
JEFFERSON	16,127.12	17,767.54	10%	18,346.95	3%	17,329.14	-6%	24,969.93	44%	19,612.36	-21%
JEROME	10,753.76	10,875.97	1%	13,006.53	20%	11,465.95	-12%	12,470.39	9%	9,122.62	-27%
KOOTENAI	531,437.56	595,908.79	12%	607,455.17	2%	553,517.60	-9%	634,488.35	15%	674,933.42	6%
LATAH	23,868.32	21,088.01	-12%	20,961.59	-1%	16,075.86	-23%	17,850.36	11%	19,079.67	7%
LEMHI	7,902.48	7,589.99	-4%	6,908.95	-9%	7,124.45	3%	6,470.36	-9%	6,347.45	-2%
LEWIS	4,363.17	4,671.12	7%	4,781.35	2%	4,119.85	-14%	4,533.94	10%	3,019.00	-33%
LINCOLN	-	-	0%	-	0%	0.00	0%	0.00	0%	0.00	0%
MADISON	4,115.13	3,794.75	-8%	4,085.03	8%	3,350.17	-18%	4,012.85	20%	2,819.59	-30%
MINIDOKA	17,829.52	19,396.67	9%	19,502.78	1%	18,717.74	-4%	19,867.96	6%	14,298.56	-28%
NEZ PERCE	75,514.87	85,271.60	13%	85,056.31	0%	81,691.68	-4%	82,183.24	1%	85,793.02	4%
ONEIDA	5,869.84	5,834.19	-1%	5,378.38	-8%	4,828.26	-10%	6,538.30	35%	6,599.45	1%
OWYHEE	40,644.57	39,681.21	-2%	41,894.69	6%	45,793.88	9%	42,916.20	-6%	46,113.72	7%
PAYETTE	25,090.71	21,520.99	-14%	29,555.54	37%	24,240.56	-18%	26,999.22	11%	30,470.64	13%
POWER	33,023.68	31,677.85	-4%	32,009.67	1%	28,647.46	-11%	31,024.32	8%	19,905.15	-36%
SHOSHONE	20,132.46	19,863.99	-1%	19,542.21	-2%	22,117.77	13%	17,447.67	-21%	13,869.19	-21%
TETON	5,428.75	6,768.91	25%	7,915.70	17%	8,299.20	5%	9,817.68	18%	6,186.69	-37%
TWIN FALLS	71,206.14	71,556.72	0%	73,667.22	3%	69,971.46	-5%	78,956.72	13%	59,830.11	-24%
VALLEY	121,730.85	121,010.23	-1%	132,193.27	9%	133,996.07	1%	113,254.46	-15%	170,568.70	51%
WASHINGTON	40,577.54	38,024.92	-6%	38,489.88	1%	37,689.17	-2%	37,279.33	-1%	28,643.90	-23%
TOTAL ALL	\$ 2,229,611.02	\$ 2,299,000.25	3%	\$ 2,401,638.38	4%	\$ 2,283,370.08	-5%	\$ 2,404,402.45	5%	\$ 2,381,989.18	-1%

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

Expenditures by County
For Fiscal Year Ending September 30, 2020

	LAW ENFORCEMENT	EDUCATION	ADMIN	NAVIGATION AIDS	TOTAL BOAT SAFETY	ACCESS	TOTAL
ADA	165,003.91	5,146.09	4,345.00	0.00	174,495.00	10,298.56	184,793.56
ADAMS	31,854.18	118.23	0.00	0.00	31,972.41	0.00	31,972.41
BANNOCK	0.00	0.00	0.00	0.00	0.00	15,089.80	15,089.80
BEAR LAKE	40,742.00	448.53	0.00	477.41	41,667.94	0.00	41,667.94
BENEWAH	117,890.49	0.00	0.00	0.00	117,890.49	0.00	117,890.49
BINGHAM	44,865.96	407.06	0.00	0.00	45,273.02	2,847.00	48,120.02
BLAINE	8,403.15	0.00	0.00	0.00	8,403.15	15,000.24	23,403.39
BOISE	93,861.93	398.13	0.00	0.00	94,260.06	0.00	94,260.06
BONNER	553,106.02	250.70	0.00	1,090.51	554,447.23	64,630.24	619,077.47
BONNEVILLE	175,453.89	2,583.55	0.00	0.00	178,037.44	17,298.26	195,335.70
BOUNDARY	19,626.56	1,526.52	0.00	0.00	21,153.08	4,781.83	25,934.91
BUTTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAMAS	2,403.48	0.00	0.00	0.00	2,403.48	0.00	2,403.48
CANYON	149,164.80	74.95	0.00	0.00	149,239.75	0.00	149,239.75
CARIBOU	33,659.25	0.00	0.00	0.00	33,659.25	0.00	33,659.25
CASSIA	56,503.35	0.00	0.00	0.00	56,503.35	0.00	56,503.35
CLARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CLEARWATER	111,283.74	1,649.35	0.00	0.00	112,933.09	0.00	112,933.09
CUSTER	27,729.29	134.00	0.00	0.00	27,863.29	3,669.96	31,533.25
ELMORE	35,230.86	0.00	0.00	0.00	35,230.86	10,583.00	45,813.86
FRANKLIN	7,180.12	0.00	0.00	0.00	7,180.12	0.00	7,180.12
FREMONT	58,263.88	0.00	19,372.00	0.00	77,635.88	0.00	77,635.88
GEM	44,088.48	49.09	0.00	616.23	44,753.80	0.00	44,753.80
GOODING	4,213.05	0.00	0.00	0.00	4,213.05	0.00	4,213.05
IDAHO	5,920.00	0.00	0.00	0.00	5,920.00	37,307.45	43,227.45
JEFFERSON	15,113.11	0.00	0.00	0.00	15,113.11	0.00	15,113.11
JEROME	7,116.97	0.00	0.00	0.00	7,116.97	106,059.33	113,176.30
KOOTENAI	730,798.51	21,952.50	0.00	0.00	752,751.01	42,998.37	795,749.38
LATAH	13,840.00	0.00	0.00	0.00	13,840.00	5,799.92	19,639.92
LEMHI	15,360.13	304.89	0.00	0.00	15,665.02	0.00	15,665.02
LEWIS	480.00	0.00	0.00	0.00	480.00	4,750.00	5,230.00
LINCOLN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MADISON	6,875.08	0.00	0.00	0.00	6,875.08	0.00	6,875.08
MINIDOKA	21,454.14	366.83	0.00	0.00	21,820.97	82,533.00	104,353.97
NEZ PERCE	112,109.96	940.00	0.00	0.00	113,049.96	5,058.11	118,108.07
ONEIDA	89.92	0.00	0.00	0.00	89.92	2,939.00	3,028.92
OWYHEE	92,984.64	320.98	0.00	0.00	93,305.62	0.00	93,305.62
PAYETTE	18,861.65	992.20	0.00	0.00	19,853.85	0.00	19,853.85
POWER	34,630.54	1,405.55	0.00	0.00	36,036.09	29,810.85	65,846.94
SHOSHONE	13,777.06	0.00	0.00	0.00	13,777.06	5,456.24	19,233.30
TETON	2,048.66	0.00	0.00	0.00	2,048.66	0.00	2,048.66
TWIN FALLS	98,685.83	30,849.88	0.00	0.00	129,535.71	0.00	129,535.71
VALLEY	108,507.12	371.70	0.00	2,158.79	111,037.61	499.81	111,537.42
WASHINGTON	38,143.10	85.67	0.00	0.00	38,228.77	17,055.00	55,283.77
TOTAL	\$ 3,117,324.83	\$ 70,376.38	\$ 23,717.00	\$ 4,342.94	\$ 3,215,761.15	\$ 484,465.97	\$ 3,700,227.12

FEDERAL BOATING SAFETY GRANT (BSG) EXPENDITURES COMPARISON

IDPR FUND 0348

For Fiscal Year Ending September 30, 2020

COUNTY	FY15	FY16	% OF CHANGE	FY17	% OF CHANGE	FY18	% OF CHANGE	FY19	% OF CHANGE	FY20	% OF CHANGE
ADA	24,621.00	23,278.00	-5%	22,265.98	-4%	24,376.00	9%	25,302.00	4%	29,830.00	22%
ADAMS	5,748.00	6,747.00	17%	6,207.00	-8%	5,886.00	-5%	9,335.00	59%	8,154.00	39%
BANNOCK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
BEAR LAKE	23,869.00	22,477.00	-6%	26,072.00	16%	24,264.00	-7%	20,486.00	-16%	23,303.00	-4%
BENEWAH	23,869.00	6,723.00	-72%	6,415.00	-5%	0.00	-100%	15,688.00	0%	8,367.00	0%
BINGHAM	6,028.00	11,080.00	84%	12,602.00	14%	17,748.00	41%	19,052.00	7%	21,405.00	21%
BLAINE	3,176.27	5,010.83	58%	5,010.83	0%	9,297.34	86%	0.00	-100%	8,287.83	-11%
BOISE	10,021.00	8,007.00	-20%	6,386.00	-20%	11,377.00	78%	11,544.00	1%	11,792.00	4%
BONNER	96,529.00	86,099.00	-11%	82,898.00	-4%	91,896.00	11%	89,131.00	-3%	96,479.00	5%
BONNEVILLE	37,896.00	28,935.00	-24%	35,335.00	22%	0.00	-100%	39,855.00	0%	49,548.00	0%
BOUNDARY	1,600.00	1,279.72	-20%	1,279.72	0%	3,636.00	184%	8,135.00	124%	5,290.00	45%
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	38,389.00	32,504.00	-15%	35,052.00	8%	36,187.00	3%	35,299.00	-2%	41,136.00	14%
CARIBOU	12,680.00	10,460.00	-18%	11,165.00	7%	12,173.00	9%	11,646.00	-4%	13,767.00	13%
CASSIA	11,992.00	10,407.00	-13%	9,384.00	-10%	12,432.00	32%	0.00	-100%	24,490.00	97%
CLARK	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
CLEARWATER	33,431.00	31,231.00	-7%	30,269.00	-3%	29,713.00	-2%	31,056.00	5%	38,238.00	29%
CUSTER	6,293.00	6,407.00	2%	6,407.00	0%	4,340.00	-32%	5,078.00	17%	11,729.00	170%
ELMORE	28,325.00	23,801.00	-16%	29,679.00	25%	30,235.00	2%	26,948.00	-11%	0.00	-100%
FRANKLIN	3,153.00	3,741.00	19%	3,862.00	3%	0.00	-100%	2,902.00	0%	0.00	0%
FREMONT	16,371.00	14,499.00	-11%	0.00	-100%	13,913.00	0%	14,423.00	4%	16,653.00	20%
GEM	10,967.00	11,038.00	1%	9,598.00	-13%	9,864.00	3%	10,887.00	10%	12,362.00	25%
GOODING	3,388.00	2,933.00	-13%	2,933.00	0%	0.00	-100%	3,246.00	0%	3,826.00	0%
IDAHO	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
JEFFERSON	4,986.00	4,784.00	-4%	0.00	-100%	0.00	0%	5,990.00	0%	7,067.00	0%
JEROME	3,031.00	3,680.00	21%	3,070.00	-17%	0.00	-100%	3,558.00	0%	4,607.00	0%
KOOTENAI	112,244.00	83,205.00	-26%	76,534.00	-8%	102,253.00	34%	102,240.00	0%	110,021.00	8%
LATAH	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
LEMHI	2,274.00	1,940.00	-15%	1,864.00	-4%	2,323.00	25%	2,403.00	3%	2,020.00	-13%
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	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
MINIDOKA	5,595.00	4,461.81	-20%	5,860.00	31%	7,183.00	23%	7,501.00	4%	9,341.00	30%
NEZ PERCE	17,421.00	10,758.00	-38%	14,612.00	36%	11,543.00	-21%	11,895.00	3%	12,578.00	9%
ONEIDA	1,566.00	1,199.00	-23%	1,199.00	0%	0.00	-100%	0.00	0%	0.00	0%
OWYHEE	24,234.00	21,775.00	-10%	19,811.00	-9%	19,559.00	-1%	21,604.00	10%	26,543.00	36%
PAYETTE	3,757.00	3,242.00	-14%	3,262.00	1%	3,500.00	7%	3,699.00	6%	4,348.00	24%
POWER	11,974.75	12,689.57	6%	13,382.00	5%	14,531.04	9%	14,338.28	-1%	15,917.86	10%
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	23,098.00	18,796.00	-19%	15,957.00	-15%	17,946.00	12%	18,909.00	5%	24,291.00	35%
VALLEY	47,447.00	41,891.00	-12%	40,467.00	-3%	44,921.00	11%	43,184.00	-4%	48,585.00	8%
WASHINGTON	16,703.00	13,245.00	-21%	13,238.00	0%	12,523.00	-5%	14,891.00	19%	17,699.00	41%
TOTAL ALL	\$ 672,677.02	\$ 568,323.93	-16%	\$ 552,076.53	-3%	\$ 573,619.38	4%	\$ 630,225.28	10%	\$ 707,674.69	12%

2020 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	309,150.65	204,991.59		104,159.06	Retain funds for Dock repair and management at Lucky Peak lake, waterways seasonal staffing, equipment maintenance and Marine Patrol support for Lucky Peak safety operations.
Adams	52,672.91	15,013.65		37,659.26	Retain funds to purchase new waterways truck and Jet ski replacement.
Bannock	13,872.13	12,447.91		1,424.22	No funds to retain form.
Bear Lake	56,695.91	15,691.87		41,004.04	Retains funds to use for grant match for vessel replacement and operating expenses for the year.
Benewah	36,545.11	26,526.56		10,018.55	Retain funds for grant match for Cherry Bend dock project.
Bingham	92,753.08	36,033.21		56,719.87	Retain funds for purchase of new Search and Rescue jet boat.
Blaine	32,831.51	15,386.76		17,444.75	Retain funds to purchase new patrol boat. Annual install and maintenance of docks and upkeep of campsite shade areas.
Boise	115,319.52	36,809.40		78,510.12	Retain funds for upgrades to the vessel storage facility and replacement of the boating program truck.
Bonner	262,594.83	356,300.96		-	No funds to retain
Bonneville	30,651.13	61,191.38		-	No funds to retain.
Boundary	93,818.70	15,904.40		77,914.30	Retain funds for Waterways Building improvements, location guides, replacement of Copeland boat launch, Deep Creek boat launch improvements, replacement of Porthill boat launch improve beach along Kootenai River.
Butte	-	-		-	
Camas	17,087.66	6,696.35		10,391.31	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	52,892.98	117,842.57		-	No funds to retain.
Caribou	42,234.73	5,955.49		36,279.24	Retain funds to upgrade and purchase communications and command equipment and mobile equipment trailer.
Cassia	60,490.60	26,776.08		33,714.52	No funds to retain form.
Clark	-			-	
Clearwater	45,280.93	44,480.87		800.06	Retain for updates/improvements to the County Marine Building.
Custer	25.09	10,303.54		-	No funds to retain
Elmore	208,319.21	53,754.10		154,565.11	Retain funds to support IDFG dock project at Hammett boat ramp and parking area at King Hill boat ramp. Help fund Idaho Power project Northpark boat access. Support Sheriff's office with upkeep to patrol vessels and tailers.
Franklin	46,986.37	11,234.04		35,752.33	Retain funds for replacement equipment. Cement pads for portable restrooms.
Fremont	17,579.83	29,473.70		-	No funds to retain.
Gem	43,024.94	28,216.92		14,808.02	Retain funds for waterways boat and truck repairs/maintenance, training, dock and buoy material, waterways uniforms.
Gooding	64,324.85	16,911.63		47,413.22	Retaining funds to purchase new tow vehicle.
Idaho	1,546.05	16,832.96		-	No funds to retain
Jefferson	95,160.82	19,612.36		75,548.46	Retain funds for improvements to waterways boat storage shed. Purchase rescue/wet suites, PFD's and dive equipment, new dive equipment trailer.
Jerome	17,156.20	9,122.62		8,033.58	Retain funds for dock replacement and other improvements at Wilson Lake.
Kootenai	566,575.55	674,933.42		-	No funds to retain.
Latah	17,108.98	19,079.67		-	No funds to retain.
Lemhi	35,853.14	6,347.45		29,505.69	Replace hull and trailer for Search and Rescue, maintain Williams Lake boat launch, replace buoys at Williams Lake, life jacket station for Salmon River.

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

2020 County Requests to Retain Vessel Funds

Lewis	10,980.22	3,019.00		7,961.22	Retain funds for boat ramp replacement project in Kamiah and dock project on Winchester Lake.
Lincoln	-	0.00		-	
Madison	821.45	2,819.59		-	No funds to retain.
Minidoka	20,213.66	14,298.56		5,915.10	Retain funds for the purchase of a new waterways tow vehicle.
Nez Perce	148,213.64	85,793.02		62,420.62	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	16,727.88	6,599.45		10,128.43	Retain funds for jet ski maintenance, scuba gear inspection & repair, scuba recertification, purchase waterways storage shed and trailer, diving gear repair/replacement.
Owyhee	133,613.09	46,113.72		87,499.37	Retain funds for Black Sands boat ramp project, vault toilet, and grants match.
Payette	73,160.74	30,470.64		42,690.10	Retain funds for boat equipment, rescue equipment and floating dock system for Centennial Boat ramp.
Power	114,259.56	19,905.15		94,354.41	Retain funds for ramp and dock repairs.
Shoshone	33,158.15	13,869.19		19,288.96	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	27,598.61	6,186.69		21,411.92	Retain funds for grant match for Cache Bridge reconstruction and wetland mitigation project at Bates Bridge boat ramp and park.
Twin Falls	152,964.78	59,830.11		93,134.67	Retain funds for continued projects, purchase new marine vehicle. Marine training classes and payroll. Upgrade life-saving equipment.
Valley	480,944.24	170,568.70		310,375.54	Retain funds for Purchase of new boat and truck, grants match, radios, buoys, firearms, water break for dock on Payette lake and emergency operation expenses.
Washington	112,769.03	28,643.90		84,125.13	Retain funds to finish construction of waterways building, work on Midvale Boat ramp, and seasonal employee.
TOTAL	\$3,753,978.46	\$2,381,989.18	-	1,710,971.18	

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.

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.]