



# County Snowmobile Financial Review

October 1, 2019 through September 30, 2020



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

**Idaho Department of Parks & Recreation**

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## Executive Summary

### Background

The State Treasurer collects money generated from the snowmobile registrations into a state designated Snowmobile Fund which is managed by Idaho Department of Parks and Recreation (IDPR) in accordance with Idaho Code 67-7106 (Attachment D).

Snowmobilers can designate an Idaho county they want their registration fees to be distributed. Each county with a snowmobile program is entitled to 85% of the registration fees designated for that county. Use of these funds is restricted to activities such as maintenance and operation of snowmobile trail groomers, signing of snowmobile trails, plowing parking lots, and maintaining warming shelters. Counties may also use up to 15% of their county snowmobile funds for law enforcement purposes upon recommendation by their county snowmobile advisory committee.

### Objective and Scope

The objective of the County Snowmobile Fund financial review is to ensure that snowmobile registration funds are administered, distributed, and expanded pursuant to Idaho Code and the provisions identified in the Challenge Cost Share Agreement between the Idaho Department of Parks and Recreation, the United States Forest Service, and the respective county snowmobile programs.

The scope of this review covers the county fiscal year FY2020, from October 1, 2019 through September 30, 2020.

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 not conducted this year due to COVID-19 health and safety. On-site reviews of counties are selected based upon 1) when the last on-site review was conducted; 2) the dollar value of the snowmobile program; and 3) whether the County was also involved in the Boating Program Review.

Financial records were reviewed with three objectives:

1. To verify snowmobile revenues were distributed by IDPR and accurately recorded by each County, and other fund sources, such as donations or grants, were properly documented;
2. To verify expenditures were related to the snowmobile program, and to categorize the expenses into ten distinct categories for analysis.

### **Summary of Financial Information**

The combined County Snowmobile Fund balance as of September 30<sup>th</sup>, 2020 was \$2,281,547. The fund balance decrease by \$29,166 or -1.26%.

Revenues increased by \$136,761 over the prior year. The majority of revenue, \$1,082,125 is generated from registration fees and the remaining \$221,585 came from grants, donations or county permit fees. A county by county breakdown is provided in Attachment A.

<b>SNOWMOBILE FUND BALANCE</b>		
October 1, 2019 through September 30, 2020		
Beginning Fund Balance		\$ 2,310,714
Revenues	\$ 1,303,710	
Expenditures	\$ 1,332,876	
Ending Fund Balance		<u>\$ 2,281,547</u>
	<b>Decrease</b>	<b>\$ (29,166)</b>

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

Expenses were \$42,674 less than FY 2019. Most counties expenses were comparable from FY2019 to FY2020.

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 2020. 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 2019 review that require follow up.

There are no additional recommendations.

## County Snowmobile Account Reconciliation FY 2020 Financial Review

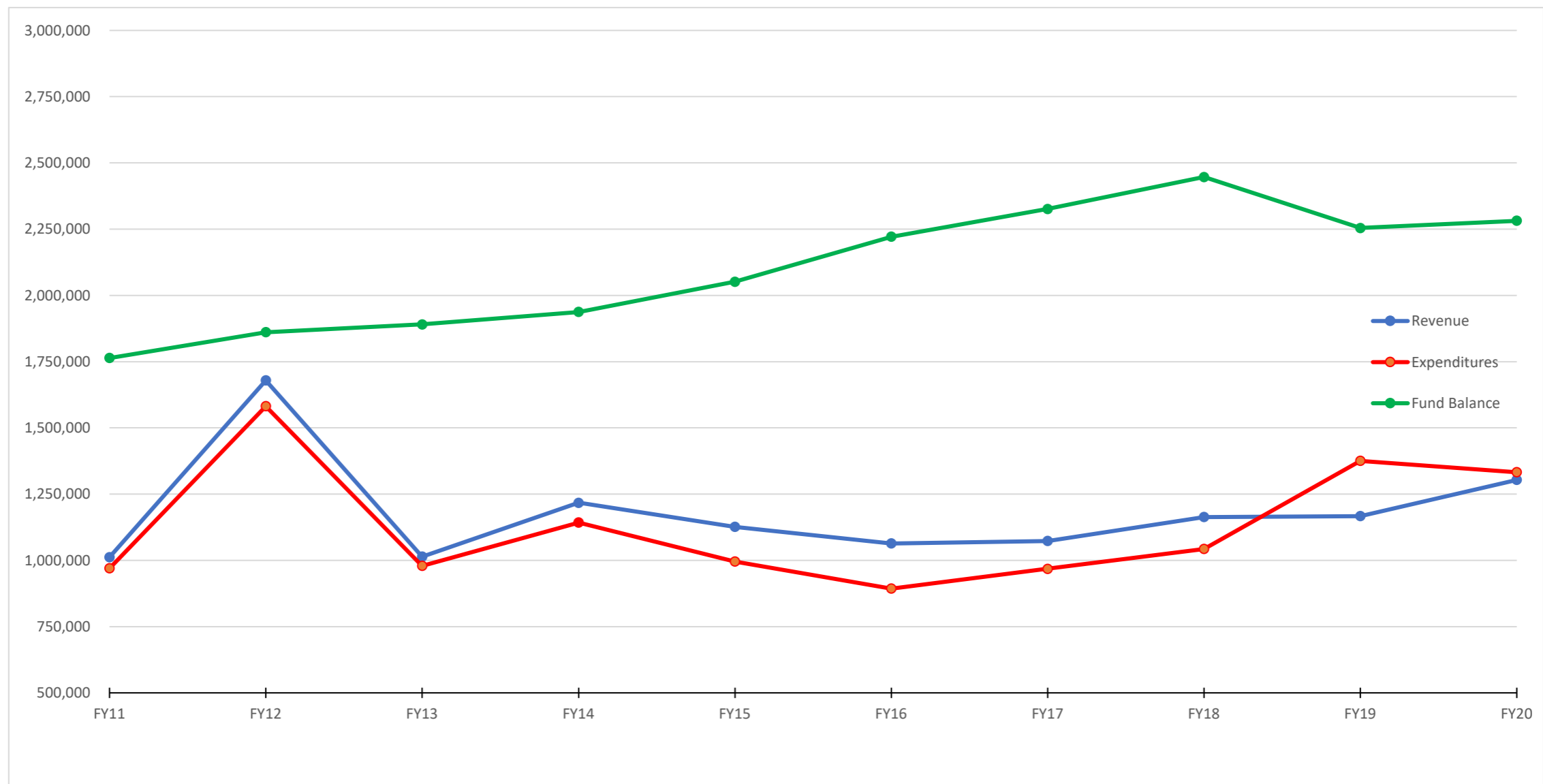
County	Programs	Beginning Fund Balance as of 10/01/2019	Revenue			Expenditures			Ending Fund Balance as of 09/30/2020	Fund Increase / (Decrease)	% Increase/ (Decrease)
			Registration Fees	Other Fund Sources (i.e. Grants, Donations)	Total Revenue	Snowmobile Account	Other Fund Sources (i.e. Grants, Donations)	Total Expenditures			
Adams	SNOW	12,277	7,323	-	7,323	7,550	-	7,550	12,050	(227)	(0.02)
Bannock	SNOW	131,819	21,661	327	21,988	19,934	327	20,261	133,546	1,727	1.29%
Bear Lake	SNOW	155,565	87,645	49,485	137,131	53,071	49,485	102,557	190,139	34,574	18.18%
Benewah	SNOW	68,435	10,724	-	10,724	7,508	-	7,508	71,651	3,216	4.49%
Blaine	SNOW	56,686	15,290	10,186	25,476	1,717	10,186	11,903	70,260	13,573	19.32%
Boise	SNOW	65,197	24,565	1,324	25,889	49,360	1,324	50,684	40,403	(24,794)	-61.37%
Bonner	SNOW	143,342	63,296	21,333	84,629	104,163	21,333	125,495	102,475	(40,866)	-39.88%
Bonneville	SNOW	156,663	65,513	10,999	76,511	68,858	10,999	79,856	153,318	(3,345)	-2.18%
Boundary	SNOW	27,314	3,888	-	3,888	3,527	-	3,527	27,675	361	1.30%
Camas	SNOW	23,433	21,587	-	21,587	-	-	-	45,020	21,587	47.95%
Cassia	SNOW	118,980	25,129	14	25,143	36,001	14	36,015	108,109	(10,871)	-10.06%
Clark	SNOW	-	2,253	6,718	8,972	2,253	6,718	8,972	-	-	-
Clearwater	SNOW	9,494	8,632	-	8,632	8,674	-	8,674	9,451	(42)	-0.45%
Custer	SNOW	15,737	13,365	7,264	20,629	13,354	7,264	20,618	15,747	11	0.07%
Elmore	SNOW	29,040	22,565	-	22,565	27,949	-	27,949	23,656	(5,384)	-22.76%
Fremont	SNOW	261,279	321,111	6,504	327,615	245,433	6,504	251,937	336,958	75,678	22.46%
Gem	SNOW	17,386	2,971	-	2,971	-	-	-	20,357	2,971	14.59%
Idaho	SNOW	97,236	19,729	4,129	23,859	48,545	4,129	52,674	68,421	(28,815)	-42.11%
Kootenai	SNOW	201,837	55,899	54,476	110,375	142,772	54,476	197,249	114,963	(86,874)	-75.57%
Latah	SNOW	59,316	9,576	-	9,576	8,223	-	8,223	60,669	1,353	2.23%
Lemhi	SNOW	9,428	13,219	6,615	19,835	7,048	6,615	13,663	15,599	6,171	39.56%
Madison	SNOW	111,847	39,370	1,826	41,196	50,361	-	50,361	102,682	(9,164)	-8.92%
Nez Perce	SNOW	79,321	7,804	-	7,804	11,639	-	11,639	75,485	(3,835)	-5.08%
Owyhee	SNOW	31,309	4,094	1,113	5,207	1,140	1,113	2,253	34,262	2,953	8.62%
Shoshone	SNOW	44,281	24,016	16,771	40,787	7,552	16,771	24,323	60,745	16,464	27.10%
Twin Falls	SNOW	145,571	30,399	-	30,399	26,627	-	26,627	149,343	3,772	2.53%
Valley	SNOW	237,920	160,502	22,500	183,002	159,859	22,500	182,359	238,563	643	0.27%
<b>Totals</b>		<b>\$ 2,310,714</b>	<b>\$ 1,082,125</b>	<b>\$ 221,585</b>	<b>\$ 1,303,710</b>	<b>\$ 1,113,117</b>	<b>\$ 219,759</b>	<b>\$ 1,332,876</b>	<b>\$ 2,281,547</b>	<b>\$ (29,166)</b>	<b>-1.26%</b>

\*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

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
<b>Revenue</b>	1,012,046	1,678,969	1,014,282	1,217,478	1,126,153	1,063,790	1,073,363	1,163,413	1,166,949	1,303,710
<b>Expenditures</b>	970,416	1,581,482	979,655	1,142,337	995,691	893,306	968,436	1,042,667	1,375,550	1,332,876
<b>Fund Balance</b>	1,763,501	1,861,017	1,890,445	1,937,418	2,051,372	2,221,323	2,326,123	2,446,868	2,254,641	2,281,547



## Revenue by Other Funds FY 2020 Financial Review

County	Amount	Source
Bannock	326.97	Other Revenue- \$326.97
Bear Lake	49,485.41	Cost Reimbursement - \$49,485.41
Blaine	10,185.97	Reimbursements- \$500. + \$9,685.97
Boise	1,324.17	General Fund- \$1324.17
Bonner	21,332.52	Misc Revenue-\$11,832.52+1000, Other Rev-\$6000, Donation-\$2500
Bonneville	10,998.52	State Grant-\$10,000, Fees-\$195, Refund-\$553.52, Donation-\$250
Cassia	13.97	Raft River Electric- \$13.97
Clark	6,718.18	Road & Bridge Funds- \$6718.18
Custer	7,264.03	Donations-\$2,152.50 + \$100, Intrest \$11.53, Transfer- \$5000.
Fremont	6,503.87	Intrest-\$500, Misc-\$6,003.87
Idaho	4,129.36	Refund-\$3.25 + \$2336.11, Sale of Property- \$1690, Misc- \$100
Kootenai	54,476.29	Groomer fees-\$10,547+11865.39, refunds-\$31,998.90, Transfer -\$65
Lemhi	6,615.42	Groomer- \$1000 +\$2000, Grant- \$165.42, Donation- \$100, Sale-\$1600+\$1750
Madison	1,825.99	Other Revenue- \$1655, Reimbursement-\$170.99
Owyhee	1,113.36	Fund Adjustment Credit- \$1,113.36
Shoshone	16,771.04	Misc Rev -\$ 2,145 + 6,171.79, Groomer Stickers -\$8,454.25
Valley	22,500.00	City of McCall-\$15000, Adams County-\$7500
<b>Total</b>	<b><u>221,585.07</u></b>	



# Total Expenditures by Category

## FY 2019 Financial Review

County	Operations &								Total
	Personnel	Benefits	Travel	Equipment	Supplies	Contractual	Other	Construction	
Adams	0	0	0	0	0	7,500	50	0	7,550
Bannock	3,426	346	0	6,907	4,581	5,000	0	0	20,261
Bear Lake	51,733	2,818	2,471	22,626	22,909	0	0	0	102,557
Benewah	0	0	0	0	7,508	0	0	0	7,508
Blaine	6,020	500	0	0	5,383	0	0	0	11,903
Boise	8,238	664	0	3,399	7,354	1,000	2,811	27,217	50,684
Bonner	23,073	1,944	0	25,910	25,720	0	48,848	0	125,495
Bonneville	0	1,607	600	51,566	17,589	7,595	0	899	79,856
Boundary	0	0	0	0	27	3,000	500	0	3,527
Camas	0	0	0	0	0	0	0	0	0
Cassia	3,014	1,001	329	17,775	145	12,450	0	1,300	36,015
Clark	0	0	0	0	0	8,972	0	0	8,972
Clearwater	0	0	0	0	0	8,674	0	0	8,674
Custer	8,805	1,337	0	999	7,727	0	0	1,750	20,618
Elmore	11,005	1,886	0	3,968	11,090	0	0	0	27,949
Fremont	127,421	6,926	0	49,434	64,084	3,022	1,050	0	251,937
Gem	0	0	0	0	0	0	0	0	0
Idaho	9,484	543	0	0	33,388	0	9,259	0	52,674
Kootenai	19,549	6,337	0	98,857	64,872	3,659	1,378	2,597	197,249
Latah	0	0	0	1,488	6,735	0	0	0	8,223
Lemhi	0	0	0	0	13,663	0	0	0	13,663
Madison	12,216	1,200	0	16,848	18,597	0	1,500	0	50,361
Nez Pierce	0	0	0	6,805	4,120	0	714	0	11,639
Owyhee	0	0	0	0	2,253	0	0	0	2,253
Shoshone	0	0	0	0	24,323	0	0	0	24,323
Twin Falls	12,807	0	0	2,000	11,820	0	0	0	26,627
Valley	82,121	14,955	0	4,664	71,047	7,500	2,073	0	182,359
<b>TOTAL</b>	<b>378,912</b>	<b>42,063</b>	<b>3,401</b>	<b>313,246</b>	<b>424,937</b>	<b>68,372</b>	<b>68,183</b>	<b>33,763</b>	<b>1,332,876</b>

Percentage	28.43%	3.16%	0.26%	23.50%	31.88%	5.13%	5.12%	2.53%
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Idaho Code Title 67, Chapter 71  
Recreational Activities

***Section 7106 – Distribution of Money Collected – County Snowmobile Fund- State Snowmobile Search and Rescue Fund.***

(1) Each vendor shall not later than the fifteenth day of each month remit all moneys collected under the provisions of sections Idaho Code, Section 67-7103 and 67-7104, to the state treasurer for credit to the state snowmobile fund, established in the dedicated fund, to be administered by the Director, except that one dollar (\$1.00) from each snowmobile certificate of number of fee, one dollar (\$1.00) from each rental certificate of number of fee, and one dollar (\$1.00) from each non-resident snowmobile user certificate issued by the vendor shall be credited by the state treasurer to the state snowmobile search and rescue fund created in Idaho Code, Section 67-2913A.

(2) Each county with a bona fide snowmobile program shall be entitled to receive from the department eighty-five percent (85%) of the moneys generated for that county during that registration period. Counties with a bone fide snowmobile program may use up to fifteen percent (15%) of their county snowmobile moneys upon recommendation by their county snowmobile advisory committee for snowmobile law enforcement purposes.

(3) Up to fifteen percent (15%) of the revenue generated from snowmobile registrations each year may be used by the Department to defray administrative costs. Any moneys unused at the end of the fiscal year shall be returned to the state treasurer for deposit in the state snowmobile fund.

(4) Vendors shall be entitled to charge an additional one dollar and fifty cents (\$1.50) handling fee per registration for the distribution of certificates of number. Handling fees collected by the department shall be deposited to the state snowmobile fund.

(5) For those registrations not designated to a bona fide county snowmobile program, the moneys generated shall be deposited to the state snowmobile fund, and such fund shall be available to the Department for snowmobile-related expenses.