



# Department of Parks and Recreation

Base Review

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18 February 2026

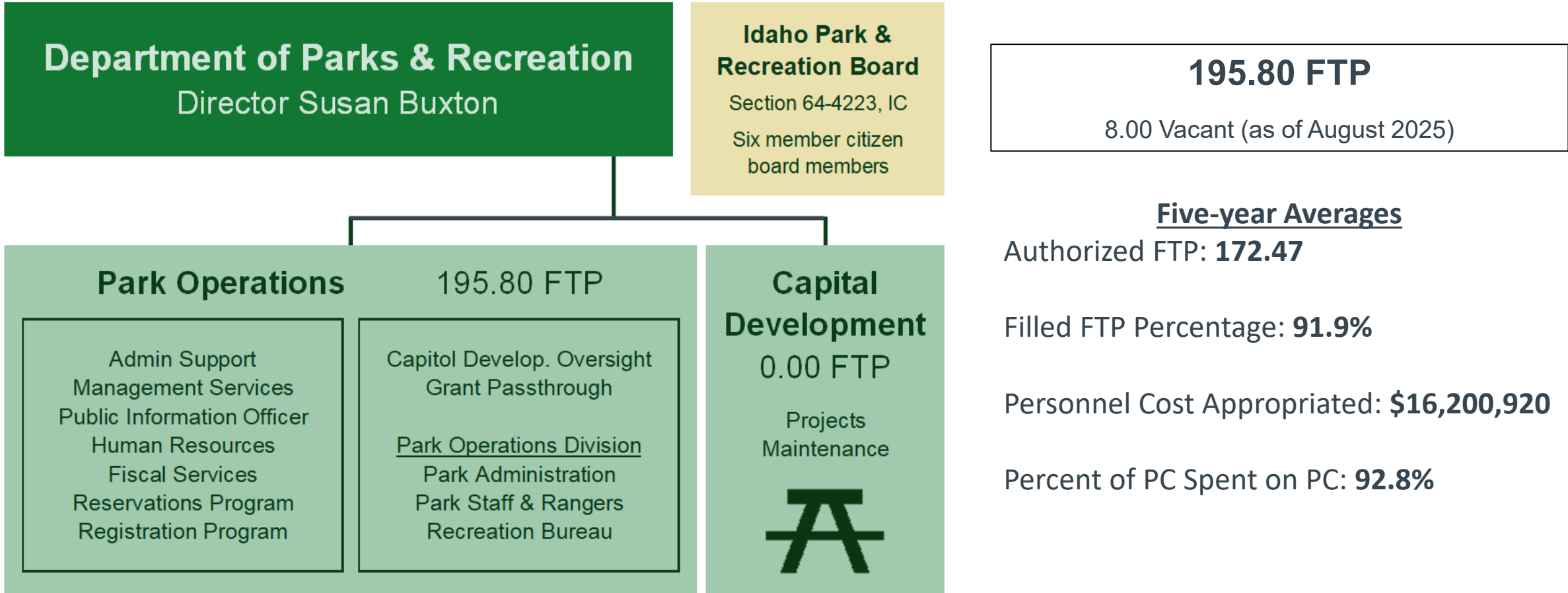
# Department of Parks and Recreation

The Department of Parks and Recreation was created by H138 of 1965. Before the creation of the department there were areas designated "scenic and recreational," usually parks and campgrounds. Between 1907 and 1947, these areas were administered by the State Land Board. In 1947, state parks were transferred to the Highway Department, and responsibility grew with the addition of roadside rest areas. In 1949, control of the parks system was transferred back to the State Land Board, and in 1953 the Division of Parks was created within the Department of Lands, administered by a state parks director. The 1965 legislation created a separate Department of Parks and Recreation, governed by a six-member board appointed by the Governor.

For the purposes of budgeting, the department is organized into two programs: 1) Park Operations which includes the statewide management roles and the 30 state parks and trails throughout six regions, boating, and interpretive programs; and 2) Capital Development includes only the capital outlay appropriated for facility maintenance, repair, and construction.



# Organizational Structure



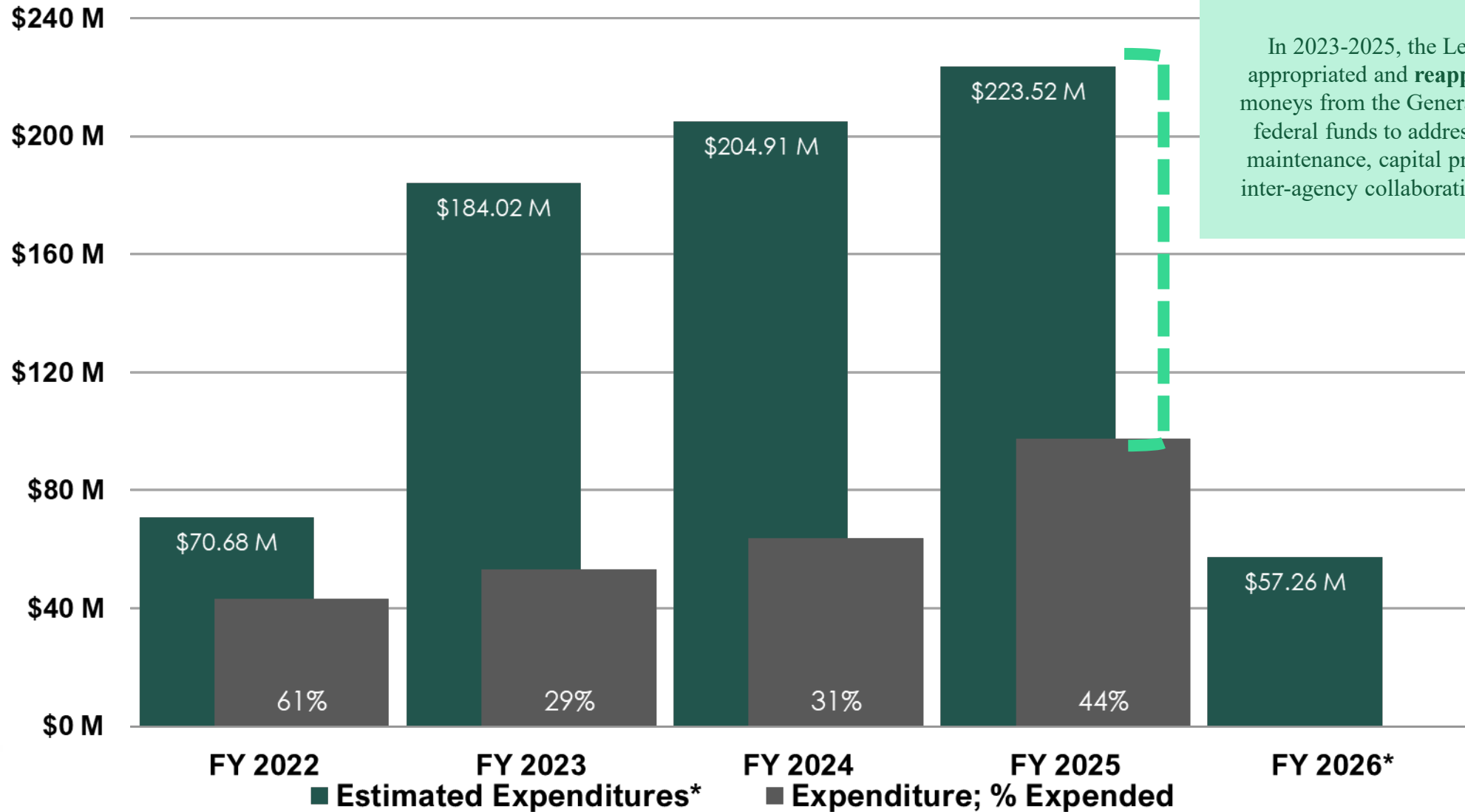
# Consolidated Fund Analysis

Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Actual	Estimate	Estimate
A Beginning Free Fund Balance	\$ 53,455,100	\$ 58,230,900	\$ 69,553,300	\$ 71,062,300	\$ 74,381,200
B Receipts and Transfers	\$ 149,228,500	\$ 71,991,800	\$ 147,392,600	\$ 138,226,900	\$ -
C Cash Expenditures & Agency Request**	\$ 144,452,700	\$ 60,669,400	\$ 145,883,600	\$ 134,908,000	\$ -
<b>Ending Free Fund Balance (A-B+C)</b>	<b>\$ 58,230,900</b>	<b>\$ 69,553,300</b>	<b>\$ 71,062,300</b>	<b>\$ 74,381,200</b>	<b>\$ 74,381,200</b>
<b>By Fund</b>					
A Park and Recreation Fund	\$ 14,300,200	\$ 7,713,900	\$ 13,851,400	\$ 12,541,100	\$ 11,158,600
B Park and Recreation Fund - Licensing Adm	\$ 3,851,400	\$ 11,478,900	\$ 6,076,400	\$ 6,813,600	\$ 7,050,800
C Park and Recreation Fund - SNRA Plates	\$ 16,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
D Park and Recreation Fund - Cutthroat Plates	\$ 22,500	\$ 57,600	\$ 114,900	\$ 116,600	\$ 118,300
E Park and Recreation Fund - Mt Bike Plates	\$ 205,900	\$ 249,300	\$ 280,500	\$ 293,500	\$ 306,500
F Rec Fuel Improv Fund - P&R Cap Improv	\$ 1,507,100	\$ 1,642,200	\$ 2,805,400	\$ 1,933,300	\$ 3,061,200
G Rec Fuel Improv Fund - Waterways Imprv	\$ 1,833,000	\$ 1,440,100	\$ 2,334,000	\$ 2,636,000	\$ 2,938,000
H Rec Fuel Improv Fund - Off-Road Motor Vehicle	\$ 4,219,400	\$ 3,949,700	\$ 3,334,800	\$ 2,333,800	\$ 1,293,800
I Rec Fuel Improv Fund - Road & Bridge	\$ 1,304,200	\$ 1,693,700	\$ 1,785,500	\$ 1,734,700	\$ 1,683,900
J Rec Fuel Improv Fund - Rec Fuels Admin	\$ 184,100	\$ 273,300	\$ 179,100	\$ 40,600	\$ (97,900)
K Parks & Rec Regis - State Vessel Acct	\$ -	\$ -	\$ -	\$ -	\$ -
L Parks & Rec Regis - Cross-Country Skiing	\$ 200,500	\$ 249,900	\$ 257,900	\$ 230,300	\$ 202,700
M Parks & Rec Regis - Snowmobile	\$ 2,707,000	\$ 2,602,300	\$ 1,976,500	\$ 2,154,700	\$ 1,725,000
N Parks & Rec Regis - Motorboke Rec	\$ 2,956,200	\$ 3,251,100	\$ 2,313,100	\$ 2,116,700	\$ 1,270,700
O Parks & Rec Regis - Rec Vehicle Fund	\$ 13,092,900	\$ 20,956,800	\$ 21,041,300	\$ 26,139,200	\$ 15,710,800
P State Snowmobile Avalanche Fund	\$ 97,500	\$ 108,900	\$ 94,200	\$ 99,200	\$ 94,200
Q Public Rec - Rec Enterprise Account	\$ 6,089,900	\$ 6,716,100	\$ 7,541,300	\$ 8,283,800	\$ 9,157,400
R Parks Lands Acct (Exp Trust) Donations	\$ 332,100	\$ 423,200	\$ 491,600	\$ 323,100	\$ 154,600
S Parks Lands Acct (Exp Trust) Harriman	\$ 1,334,600	\$ 1,327,600	\$ 1,456,700	\$ 1,507,200	\$ 1,566,900
T Parks Lands Acct (Exp Trust) Park Land Trust	\$ 3,153,300	\$ 2,914,600	\$ 2,845,200	\$ 2,905,500	\$ 2,961,400
U Parks Lands Acct (Exp Trust) Plummer to Mullen	\$ 680,800	\$ 623,500	\$ 651,200	\$ 628,000	\$ 597,100
V Indirect Cost Rescovery - SWCAP	\$ 77,000	\$ 19,800	\$ 48,600	\$ 49,300	\$ 31,400
W Miscellaneous Revenue Fund	\$ 64,800	\$ 1,858,300	\$ 1,580,200	\$ 1,498,500	\$ (83,200)
<b>Ending Free Fund Balance</b>	<b>\$ 58,230,900</b>	<b>\$ 69,553,300</b>	<b>\$ 71,062,300</b>	<b>\$ 74,381,200</b>	<b>\$ 74,381,200</b>

\*\*Estimate based on request.

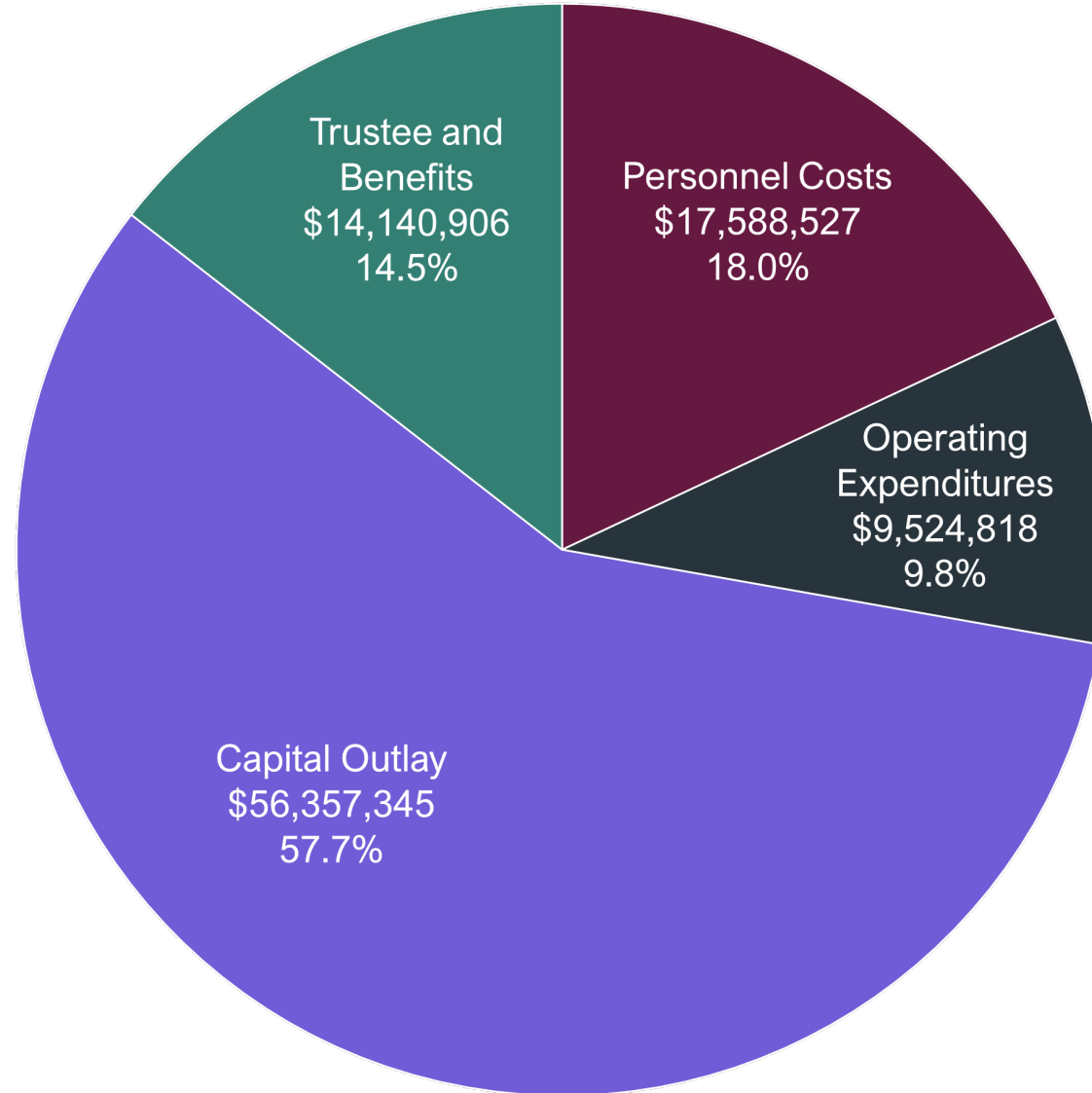


# Five-Year Appropriations and Expenditures



In 2023-2025, the Legislature appropriated and **reappropriated** moneys from the General Fund and federal funds to address deferred maintenance, capital projects, and inter-agency collaborative projects.

# FY 2025 Expenditures



In 2023-2025, the Legislature appropriated and **reappropriated** moneys from the General Fund and federal funds to address deferred maintenance, capital projects, and inter-agency collaborative projects.

# Five-Year Base Snapshot

Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
1. Total FTP	159.39	170.97	183.80	190.80	195.80
2. <b>Current Year Base</b>	<b>37,746,700</b>	<b>38,346,300</b>	<b>51,536,100</b>	<b>56,333,100</b>	<b>48,003,400</b>
3. Benefits Costs	42,800	160,300	228,100	(188,000)	217,500
4. Statewide Cost Allocation	84,300	79,300	187,900	30,100	135,300
5. CEC	178,900	788,300	518,700	123,300	771,600
6. <b>Total Ongoing Maintenance Change</b>	<b>306,000</b>	<b>1,027,900</b>	<b>934,700</b>	<b>(34,600)</b>	<b>1,124,400</b>
7. <i>% Chg from Current Year Base (line 6 / 2)</i>	<i>0.8%</i>	<i>2.7%</i>	<i>1.8%</i>	<i>(0.1%)</i>	<i>2.3%</i>
8. Ongoing Enhancements	293,600	12,161,900	3,862,300	1,704,900	1,135,200
9. <b>Total Ongoing Enhancements Change</b>	<b>293,600</b>	<b>12,161,900</b>	<b>3,862,300</b>	<b>1,704,900</b>	<b>1,135,200</b>
10. <i>% Chg from Current Year Base (line 9 / 2)</i>	<i>0.8%</i>	<i>31.7%</i>	<i>7.5%</i>	<i>3.0%</i>	<i>2.4%</i>
11. Ongoing Base Adjustments				(\$10,000,000)	-
12. <b>Next Year Base (line 2 + 6 + 9 + 11)</b>	<b>38,346,300</b>	<b>51,536,100</b>	<b>56,333,100</b>	<b>48,003,400</b>	<b>50,263,000*</b>
13. <b>Total Base Change (line 12 - 2)</b>	<b>599,600</b>	<b>13,189,800</b>	<b>4,797,000</b>	<b>(8,329,700)</b>	<b>2,259,600</b>
14. <i>% Chg from Current Year Base (line 13 / 2)</i>	<i>1.6%</i>	<i>34.4%</i>	<i>9.3%</i>	<i>(14.8%)</i>	<i>4.7%</i>

\*Next Year Base not set. Ongoing Original Appropriation used instead.

# 2025 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
2% Additional CEC	Enhancement	\$247,100
Additional Park Personnel	Enhancement	\$457,800
Increase Seasonal Employee Pay	Enhancement	\$200,000
Park Operations Increase	Enhancement	\$300,000
OHV Law Enforcement Passthrough	Enhancement	\$500,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$1,704,900</b>

Onetime Enhancement Name	Type	Amount
Farragut State Park, Central Entrance	Enhancement	\$1,800,000
Statewide, RV Improvements	Enhancement	\$4,500,000
Lake Walcott, Utilities Upgrade	Enhancement	\$400,000
Lake Cascade, Shoreline Erosion Grant	Enhancement	\$250,000
Recreation Council & Infrastructure	Enhancement	\$20,000,000
Replacement Items	Enhancement	\$2,676,000
Motorized Trails Program Trailer	Enhancement	\$75,000
Responsible OHV Media Campaign	Enhancement	\$150,000
Snowmobile Signs and Trail Markers	Enhancement	\$100,000
Reappropriation	Supplemental	\$123,116,500
<b>Total Onetime Base Change from Enhancements</b>		<b>\$153,067,500</b>

# 2026 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Pay Increase for Targeted Positions	Enhancement	\$309,100
Program Consolidation	Enhancement	\$0
Additional Park Personnel	Enhancement	\$321,100
Seasonal Group Position Increase	Enhancement	\$210,000
Statewide Operating Increase	Enhancement	\$195,000
Responsible OHV Use Campaign	Enhancement	\$100,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$1,135,200</b>

Onetime Enhancement Name	Type	Amount
Bear Lake, Fish Haven Improvements	Enhancement	\$4,000,000
Lake Cascade, Federal Grant	Enhancement	\$400,000
Program Consolidation	Enhancement	\$0
OITS Hardware	Enhancement	\$197,500
Compact Wheel Loader	Enhancement	\$140,000
Replacement Items	Enhancement	\$2,263,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$7,000,500</b>

# 2026 Budget Enhancements – Outcomes

1. Additional Park Personnel	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency’s customer satisfaction rating.
2. Seasonal Group Position Increase	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency’s customer satisfaction rating.
3. Statewide Operating Increase	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency’s customer satisfaction rating.
4. Pay Increase for Targeted Positions	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of providing competitive wages to employees. The anticipated outcome of this request is increased employee retention.
5. Compact Wheel Loader	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of maintaining and creating new opportunities for adventure by protecting and improving access to recreational facilities throughout the state. The anticipated outcome of this request is that the department will be able to support safe and easy access to winter recreational parking areas.

# 2026 Budget Enhancements – Outcomes

6. Responsible OHV Use Campaign	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of maintaining and creating new opportunities for adventure by protecting and improving access to recreational facilities throughout the state. The anticipated outcomes of this request being funded would be to maintain access to recreational trails throughout the state.
7. Bear Lake, Fish Haven Improvements	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of creating experiences that renew the human spirit by providing a greater number of daytime recreation experiences. The anticipated outcomes of this request being funded would be to increase access to recreating and camping opportunities in the state.
8. Lake Cascade, Federal Grant	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency’s strategic objective of being responsible stewards of natural resources by managing and restoring resources, artifacts, and assets entrusted to the Department of Parks and Recreation. The anticipated outcomes of this request being funded would be to reduce the backlog of deferred maintenance projects in the state.
9. Program Consolidation	AGENCY SUBMITTED OUTCOMES: This request will support the agency pursuit for its strategic objectives by creating greater organizational efficiency.

Complete IDPR strategic plan available at  
<https://parksandrecreation.idaho.gov/wp-content/uploads/IDPR-Strategic-Plan.pdf>

# 2027 Budget Request (Supplemental)

Onetime Supplemental Name	Type	Amount
Budget Exemption for Grant Funding	Supplemental	\$0
<b>Total Onetime Base Change from Supplementals</b>		<b>\$0</b>

Budget Law exemption from program transfers as outlined in Section 67-3511(2), Idaho Code, so allow for the agency to expend grant moneys carried over from FY 2025 into FY 2026:

			Admin Mgmt Program	Park Ops Program
Parks and Recreation Fund	Ded	OT	\$ (18,500)	\$ 18,500
Recreational Fuels Fund	Ded	OT	\$ (1,516,500)	\$ 1,516,500
Parks and Recreation Registration Fund	Ded	OT	\$ (5,268,900)	\$ 5,268,900
Federal Grant Fund	Fed	OT	\$ (3,077,400)	\$ 3,077,400
			\$ (9,881,300)	\$ 9,881,300

# 2027 Budget Request (Enhancements)

Ongoing Enhancement Name	Type	Amount
Full-time Administrative Support	Enhancement	\$48,900
Additional Park Personnel	Enhancement	\$524,100
Trail Maintenance Staff and Equipment	Enhancement	\$80,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$653,000</b>

Onetime Enhancement Name	Type	Amount
Trail Maintenance Staff and Equipment	Enhancement	\$100,000
Excavator for Trail Maintenance	Enhancement	\$120,000
Land and Water Community Grant	Enhancement	\$1,877,500
Lake Cascade, Staff Housing	Enhancement	\$1,113,500
Billingsley Creek Campground	Enhancement	\$750,000
Farragut State Park Roundabout	Enhancement	\$1,500,000
RV Camping	Enhancement	\$9,500,000
Replacement Items	Enhancement	\$2,581,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$17,542,000</b>

# 2027 Budget Enhancements – Outcomes

1. Full-time Administrative Support	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective of creating experiences that renew the human spirit by providing a great number of, and options for, overnight camping opportunities. The anticipated outcome of this request would be to maintain or improve the agency's customer satisfaction rating.
2. Additional Park Personnel	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal creating experiences that renew the human spirit and develop or add an additional 300 overnight accommodation sites in the state. The anticipated outcomes of this request would be an increase in the number of overnight accommodations.
3. Trail Maint Staff and Equipment	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal of maintaining and creating new opportunities for adventure. The anticipated outcomes of this request would be an increase in the number of trails obtained.
4. Excavator for Trail Maintenance	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic goal of maintaining and creating new opportunities for adventure. The anticipated outcomes of this request would be an increase in the number of trails obtained.
5. Land and Water Community Grant	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective to support grant programs that facilitate and service a wide variety of recreationists and local governments organizations. The anticipated outcomes of this request would be additional local park capacity.
6. Lake Cascade, Staff Housing	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives to provide competitive wages and employee housing needs. The anticipated outcomes of this request would be the development of employee housing in critical areas.

# 2026 Budget Enhancements – Outcomes

7. Billingsley Creek Campground	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives to create experiences that renew the human spirit. The anticipated outcomes of this request would be the construction of unique interpretive exhibits for campers and day-use visitors at Thousand Springs State Park.
8. Farragut State Park Roundabout	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objective to create experiences that renew the human spirit. The anticipated outcomes of this request being easier access and better customer service for Idaho's of our busiest state parks.
9. RV Camping	AGENCY SUBMITTED OUTCOMES: This request will fulfill the agency's strategic objectives to create experiences that renew the human spirit and provide a greater number of, and options for, overnight camping opportunities. The anticipated outcomes of this request would be an increase in the number of overnight camping opportunities.

Complete IDPR strategic plan available at  
<https://parksandrecreation.idaho.gov/wp-content/uploads/IDPR-Strategic-Plan.pdf>

Please feel free to contact me with  
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LSO

Legislative Services Office



# FY 2025 Expenditures – Personnel Costs

18.0% of Total Expenditures

## Gross Salary and Wages: \$12,433,439

Employees	\$10,102,973
Temporary Employees	\$2,330,466

## Employee Benefits: \$5,155,088

Other Employee Benefits	\$2,549,994
Workers Compensation	\$276,386
Contribution	\$1,197,734
DHR	\$216,303
Social Security and Medicare	\$914,671



A total of \$17,588,400 was expended on Personnel Costs



# FY 2025 Expenditures – Operating Expenditures

9.8% of Total Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Computer Services	\$2,683,396	\$1,655,326	\$2,433,461	\$1,677,953	\$2,241,895	23.5%
Communication Costs	\$280,563	\$246,436	\$240,642	\$311,804	\$319,311	3.4%
General Services	\$159,287	\$87,862	\$113,165	\$125,274	\$132,216	1.4%
Professional Services	\$207,086	\$250,554	\$119,329	\$224,264	\$195,187	2.0%
Repair & Maintenance Services	\$718,813	\$735,869	\$804,147	\$1,647,662	\$932,635	9.8%
Employee Travel Costs	\$135,638	\$307,570	\$427,337	\$339,201	\$405,109	4.3%
Administrative Supplies	\$70,136	\$50,879	\$78,322	\$81,790	\$87,619	0.9%
Fuel & Lubricant Costs	\$282,100	\$360,772	\$538,864	\$462,885	\$444,201	4.7%
Computer Supplies	\$83,334	\$687,373	\$10,883	\$19,020	\$34,206	0.4%
Repair & Maintenance Supplies	\$707,967	\$646,320	\$864,408	\$870,851	\$1,173,121	12.3%
Specific Use Supplies	\$270,323	\$296,287	\$327,768	\$481,018	\$577,808	6.1%
Utility Charges	\$1,168,102	\$1,245,407	\$1,232,779	\$1,297,449	\$1,417,237	14.9%
Rentals & Operating Leases	\$92,035	\$73,777	\$90,737	\$117,260	\$149,860	1.6%
Miscellaneous Expenditures	\$566,184	\$566,532	\$530,901	\$393,456	\$142,769	1.5%
Employee Development Costs	\$28,320	\$57,435	\$77,610	\$94,258	\$84,590	0.9%
Administrative Services	\$215,664	\$188,208	\$271,602	\$225,348	\$131,199	1.4%
Insurance	\$138,822	\$157,861	\$213,043	\$200,057	\$338,947	3.6%
Manufacturing & Merchandising Costs	537360.63	\$595,758	\$689,387	\$749,251	\$716,908	7.5%
Institutional & Residential Supplies	19342.77	\$14,422	\$11,486	\$5,651		-
<b>Total</b>	<b>\$8,364,474</b>	<b>\$8,224,647</b>	<b>\$9,075,873</b>	<b>\$9,324,452</b>	<b>\$9,524,818</b>	<b>-</b>

# FY 2025 Expenditures – Capital Outlay

57.7% of Total Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Site Developments	\$6,456,266	\$5,183,548	\$7,845,913	\$23,699,377	\$46,489,883	82.5%
Building & Improvements	\$2,400,634	\$3,450,983	\$4,557,532	\$811,794	\$1,973,070	3.5%
Computer Equipment	\$60,245	\$21,693	\$74,345	\$98,484	\$93,666	0.2%
Motorized/Non-Motorized Equipment	\$1,401,587	\$1,241,478	\$1,554,034	\$1,640,100	\$3,267,175	5.8%
Educational Material & Equipment	\$28,000			\$325		-
Specific Use Equipment	\$87,089	\$38,427	\$71,564	\$1,955	\$398,416	0.7%
Capitalized Leases		\$24				-
Office Equipment		\$731		\$583		-
Property & Improvements			\$2,606,735	\$374,655	\$2,573,687	4.6%
Natural Resources				\$642	\$1,561,448	2.8%
<b>Total</b>	<b>\$10,433,820</b>	<b>\$9,936,884</b>	<b>\$16,710,122</b>	<b>\$26,627,914</b>	<b>\$56,357,345</b>	<b>-</b>

# FY 2025 Expenditures – Trustee & Benefit Payments

14.5% of Total Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Federal Payments To Subgrantees	\$2,532,732	\$2,913,348	\$2,468,645	\$1,905,081	\$3,995,738	28.3%
Non Federal Payments To Subgrantees	\$10,800,113	\$8,843,838	\$9,782,996	\$9,240,120	\$10,121,168	71.6%
Education & Training Assistance				\$12,000	\$24,000	0.2%
Total	\$13,332,845	\$11,757,186	\$12,251,641	\$11,157,201	\$14,140,906	-

# 2022 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Registration System Modernization	Enhancement	\$100,000
Additional Park Rangers	Enhancement	\$113,600
Increased Park Operating Expenditures	Enhancement	\$80,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$293,600</b>

# 2023 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
State Fiscal Recovery - ARPA Projects	Enhancement	\$10,000,000
Increase Park Staffing	Enhancement	\$719,500
Retention & Recruitment CEC	Enhancement	\$227,400
Vendor Contract Fees	Enhancement	\$500,000
Construction Manager Truck	Enhancement	\$15,000
Park Operating Costs	Enhancement	\$400,000
Seasonal Staffing	Enhancement	\$300,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$12,161,900</b>

# 2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Dedicated Fund Grant Authority	Enhancement	\$2,200,000
Human Resource Consolidation	Enhancement	(\$25,500)
Additional Park Personnel	Enhancement	\$649,600
Park Operations Increase	Enhancement	\$485,000
Increase Seasonal Employee Pay	Enhancement	\$150,000
Personnel for Motorized Trail Program	Enhancement	\$159,200
Convert PT Employees to FT	Enhancement	\$58,600
Maintenance Crew - East Region	Enhancement	\$185,400
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$3,862,300</b>

# Performance Measure Report

<b>Cases Managed and/or Key Services Provided</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
Snowmobile Registrations	42,796	43,816	43,118	28,357
Motorbike/ATV/UTV Registrations	166,288	119,959	215,018	189,448
Boat Registrations	87,077	93,867	84,117	89,867
Day Use Visits (CY) <sup>4</sup>	6,003,243	6,096,860	6,208,004	N/A
Outdoor Rec. Grant Dollars Distributed <sup>5</sup>	\$7,156,753	\$6,658,898	\$5,602,757	\$7,561,935

# Performance Measure Report, cont.

Performance Measures		CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
<b>Objective 2: Provide a greater number of daytime recreation experiences.</b>						
1. Maintain a customer satisfaction rating of 3.5 (out of 5) or higher	actual	4.06	3.87	3.93	N/A	
	target	≥ 3.5	≥ 3.5	≥ 3.5	≥ 3.5	≥ 3.5
2. Annually increase the number of participants in park and recreation programs by 3% each year. (see Note 1)	actual	N/A	151,598	142,181 (-6.2%)	N/A	
	target	3%	3%	3%	3%	3%
<b>Objective 3: Protect and improve access to valuable recreational facilities throughout the state.</b>						
3. Maintain at least 2,000 miles of multiple use trails annually.	actual	2,157	2,035	2,122	N/A	
	target	≥ 2,000 miles	≥ 2,000 miles	≥ 2,000 miles	≥ 2,000 miles	≥ 2,000 miles

# Performance Measure Report, cont.

Performance Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>Objective 4:</b> Be good stewards of the natural resources, artifacts, and assets entrusted to IDPR.						
4. Increase park revenue.	actual	- 3.7%	5.9%	2.9%	0.5%	
	target	3% average	3% average	3% average	3% average	

# Agency Funds – Sources and Uses

## General Fund

### Indirect Recovery Fund

Sources: Moneys are sourced from indirect overhead costs assessed to other agencies for administering federal grants.

Uses: Funds are used to pay general administrative costs for state and federal grants. A portion of personnel costs and certain operating expenses of some support service positions in information technology, financial, purchasing, and administration that the department deems to be "indirect costs" are paid through this fund. These expenditures supplement rent, phone services, postage and mailing, general office supplies, fuel, insurance, and facility maintenance costs otherwise borne by other funds.

### Miscellaneous Revenue Fund

Sources: The Miscellaneous Revenue Fund is sourced through reimbursements and other miscellaneous state grants or agreements.

Uses: The department utilizes the Miscellaneous Revenue Fund to account for various non-federal state grants and contracts.

# Agency Funds – Sources and Uses

## **Parks and Recreation Fund**

Sources: The Parks and Recreation Fund receives moneys from multiple different sources including user fees included revenue from day use fees, campground fees, leases, concessions, and general operational revenues from fees, administration, and vendor fees pursuant to Section 67-4225, Idaho Code; revenue from the Idaho state parks Passport Program pursuant to Sections 49-402(11) and 67-4223, Idaho Code; administrative fees from recreational vehicle registrations pursuant to Sections 67-7001 thru 67-7133, Idaho Code; revenue from the Sawtooth National Recreation Area special license plate pursuant to Section 49-419(A), Idaho Code; revenue from the cutthroat wildlife license plate pursuant to Section 49-417(2), Idaho Code; and revenue from the Idaho mountain bike vehicle license plate pursuant to Section 49-419C, Idaho Code.

Uses: Uses from specific fund sources are provided in Idaho Code and include administrative costs for the parks, recreational facilities and services within the Sawtooth National Recreational Area, construction and maintenance of nonmotorized boating access facilities for anglers, and the maintenance and expansion of recreational trails on which mountain biking is permitted.

# Agency Funds – Sources and Uses

## **Parks and Recreation Expendable Trust Fund**

Sources: The Parks and Recreation Expendable Trust Fund is sourced from donations and special use trust funds such as those at Harriman and McCroskey State Parks (§67-4241). Income from the sale or management of properties in the Park Land Trust may be used to acquire property. Proceeds from land sales, gravel sales, timber harvests, interest, and leases from these properties are deposited to this fund.

Uses: Uses for funds deposited in the Parks and Recreation Expendable Trust Fund may include purposes designated by donors, the operating and maintenance of Harriman and McCroskey State Parks, reinvestment into the Billingsley Creek Unit of the Thousand Springs State Park, and support and maintenance of the Trail of the Coeur d'Alenes rail to trail path from Plummer to Mullan.

## **Parks and Recreation Registration Fund**

Sources: The Parks and Recreation Registration Fund receives revenue from the registration of recreational activities and vehicles, including boats, cross country skiing permits and parking passes, snowmobiles, motorbikes, and recreational vehicles. This revenue is directed to be utilized for specific purposes as provided in Idaho Code.

Uses: Includes specific uses for various accounts including State Vessel Fund (§67-7013), Cross County Ski Fund (§67-7115, 7118), Snowmobile Fund (§67-7106), Motorbike Fund (§67-7127), and Recreational Vehicle Fund (§49-448 and §67-2913). *For additional information, please see the Legislative Fiscal Sourcebook.*



# Agency Funds – Sources and Uses

## Recreational Fuels Fund

Sources: The Recreational Fuels Fund receives moneys from multiple sources, including 3% of the first 25 cents of gas tax collections after deductions for tax administration; refunds; revenue from the Railroad Grade Crossing Protection Fund; revenue from the Local Bridge Inspection Fund; and the ethanol portion or 7% of the gas tax pursuant to Section 63-2412, Idaho Code. It also includes 3% of the collections from the Petroleum Clean Water transfer fee pursuant to Section 41-4910(5)(b), Idaho Code. The 3% is further broken down into six fund details, of which the Department of Parks and Recreation is the administrator of five. The Idaho State Police is responsible for the administration of the Search and Rescue Fund.

Uses: The Recreational Fuels Fund includes six sub accounts for specific uses set out in Idaho Code, including the Parks and Recreation Capital Improvement Fund (§63-2412(1)(f)(1)-(3) and §57-1801), Waterway Improvement Fund (§63-2412(1)(f)(1) and §57-1501, IC), Off-road Motor Vehicles Fund (§63-2412(1)(f)(2) and §57-1901), Roads and Bridges Fund (§63-2412(1)(f)(4)), gas tax diversion (§63-2412), and Search and Rescue Fund (§63-2412(1)(f)(1), §63-2412(1)(e)(2), and §67-2913 IC). *For additional information, please see the Legislative Fiscal Sourcebook.*



# Agency Funds – Sources and Uses

## Public Recreation Enterprise Fund

Sources: The Public Recreation Enterprise Fund is derived from operations such as retail sales, cabin leases, and other sources such as gas sales and slip rentals at marinas.

Uses: The Public Recreation Enterprise Fund is used for enterprise functions including the purchase of goods for resale and operations, utilities, maintenance at parks across the state, and marinas such as Hells Gate and Spring Shores.

## Federal Grant Fund

Sources: Federal Grants include reimbursements from federal agencies including the National Park Service, United States Bureau of Reclamation, United States Coast Guard, United States Fish and Wildlife Service, and Federal Highway Administration.

Uses: The Department of Parks and Recreation has a \$2.5 million borrowing limit, allowing expenditures when timing between state and federal budget years would otherwise create issues with cash flow. These moneys are used on projects or programs that benefit the department's goals and satisfy federal guidelines. Funds may be used by the Idaho Department of Parks and Recreation or passed through to other agencies.

# Agency Funds – Sources and Uses

## **American Rescue Plan Fund and ARPA State Fiscal Recovery Fund**

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received a total SFRF allocation of \$1,094,018,353. Funds could be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds had to be obligated for expenditure by December 31, 2024, and must be expended by December 31, 2026.

Uses: The Department of Parks and Recreation received \$65 million for deferred maintenance at state parks throughout Idaho and projects at the direction of the Idaho Outdoor Recreation Fund Advisory Council (\$5 million of the whole). These appropriations included \$20 million in FY 2023, \$15 million in FY 2024, and \$30 million in FY 2025.