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Testimony

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Sport Fish Restoration Account

Statement of  
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Before the  
House Subcommittee on Fisheries and Wildlife  
Conservation and the Environment  
Subcommittee on Coast Guard and Navigation



740125/135792

Mr. Chairman and Members of the Subcommittee:

We appreciate the opportunity to testify about our recent work on the Sport Fish Restoration Account of the Aquatic Resources Trust Fund. This account, which is administered by the Department of Interior's Fish and Wildlife Service (FWS), provides funding for state sport fish restoration and development programs.

In response to your requests, we evaluated how Sport Fish Restoration Account revenues have grown, how these revenues have been estimated and accounted for, and how states have spent available funding. In our earlier testimony on the Boat Safety Account of the trust fund, we discussed the proposal to increase the amount of funding to this account as set forth in H.R. 3918.<sup>1</sup>

Our testimony today will discuss three main points: (1) Sport Fish Restoration Account revenues have increased faster than anticipated, (2) the Treasury Department and the FWS are taking steps to improve the estimating, accounting, and apportioning of these revenues, and (3) the six states we reviewed use their grants primarily to expand the scope of ongoing projects and for research and development.

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<sup>1</sup>H.R. 3918, a bill to reauthorize expenditures for boating safety programs and for other purposes, would raise the ceiling on transfers of motorboat fuel revenues to the Boat Safety Account from \$45 million to \$60 million. Additional revenues over the ceiling go to the Sport Fish Restoration Account.

## SPORT FISH RESTORATION ACCOUNT

The Aquatic Resources Trust Fund, commonly known as the Wallop-Breaux Trust Fund, provided additional funding for sport fish restoration and boating safety programs. Before the trust fund was established, the sport fish program was funded only by excise taxes on certain fishing equipment items.

Under the trust fund, the sport fish program receives funds equivalent to prior year receipts from (1) excise taxes on sport fishing equipment and gasoline used in motorboats and (2) import duties on sport fishing equipment, pleasure boats, and yachts. Up to \$45 million a year of motorboat fuel excise tax revenue is allocated to the Boat Safety Account. The Sport Fish Restoration Account generally receives any amounts in excess of the \$45 million along with excise tax revenues from sport fishing equipment and the import duties.

The Treasury Department is responsible for estimating and accounting for program revenues and notifying FWS of the amounts available to be apportioned to the states. Treasury also invests trust fund revenues, and interest earned by such investments is credited to the fund.

Interior's Fish and Wildlife Service administers the program by apportioning Wallop-Breaux funds to the states and reviewing and approving state proposals for projects.<sup>2</sup> (See attachment I for 1986-88 apportionments.) States generally have wide latitude in

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<sup>2</sup>FWS apportions account funding to the 50 states plus Puerto Rico, Guam, American Samoa, the Northern Mariana Islands, the Virgin Islands, and the District of Columbia.

selecting sport fish restoration, management, or enhancement projects to be funded. However, they must supply 25 percent of all project funding and obligate funding within 2 years of receipt of apportionment. Each state also is required to spend at least 10 percent on boating access sites and may spend up to 10 percent on aquatic resources education. In addition, coastal states must equitably divide a portion of Wallop-Breaux funding between freshwater and saltwater projects.

In doing our work, we obtained information from the Internal Revenue Service, U.S. Customs Service, the U.S. Treasury Department and FWS. In addition, we contacted officials in six states-- California, Maryland, Minnesota, Nebraska, New York, and Virginia-- to determine how they spend sport fish funding. We selected these states, as agreed with Committee staff, because they represent a range of geographic locations, program sizes, and other factors. However, activities in these states may not be representative of activities in all participating states. Unless otherwise stated, the years cited in this statement are federal fiscal years and amounts used are rounded to the nearest million dollars.

#### GROWTH OF SPORT FISH RESTORATION ACCOUNT REVENUES

Sport Fish Restoration Account revenues have grown considerably faster than projected. When the trust fund was established, the Treasury Department estimated that account revenues would increase from \$97 million in 1986 to \$114 million in 1989. Actual revenues have been much greater--\$122 million in 1986

and a projected \$165 million in 1989.<sup>3</sup> Treasury estimates that the total will reach \$199 million in 1993. (See attachments II-IV for details.)

The increase in revenues reflects increases in each of the individual sources. Fishing equipment excise taxes are one of the largest sources. The Wallop-Breaux amendments expanded the list of fishing equipment items subject to the excise tax and imposed a new tax on electric outboard motors and sonar fishfinders. Fishing equipment tax revenues grew from about \$38 million in 1985 (before the trust fund was established) to \$75 million in 1988.

Motorboat fuel excise tax revenues also have increased more than expected. Treasury is required to estimate what percentage of gasoline sold is used by motorboats and to transfer that percentage of gasoline excise tax revenues into the fund. When the trust fund was established, Treasury estimated that motorboat fuel revenues for 1986-88 would be \$65 million a year. At these levels, the first \$45 million, or about two-thirds of the total amount, was expected to go to the Boat Safety Account and the remaining \$20 million, or one-third, to the Sport Fish Restoration Account.

For 1987, however, Treasury revised its methodology for estimating motorboat fuel consumption.<sup>4</sup> As a result, 1987

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<sup>3</sup>The 1989 projection does not include \$19 million of estimated interest and \$11 million for previously unreported revenues which would bring the total amount to \$195 million. Treasury did not estimate interest earnings beyond 1989.

<sup>4</sup>Tax Policy: Allocating Motorboat Fuel Excise Taxes to the Aquatic Resources Trust Fund (GAO/GGD-87-43BR, June 1987).

motorboat fuel revenues increased to \$98 million, and the Sport Fish Restoration Account received \$53 million, or 54 percent of the total. Treasury projects that motorboat fuel tax receipts will reach \$124 million in 1992.

Receipts from import duties on fishing equipment and pleasure boats also have increased, and the account's investments have grown to \$299 million at the end of 1987 earning interest of \$14 million in 1987.

#### TREASURY DEPARTMENT ESTIMATING AND ACCOUNTING OF REVENUES

The law requires that the Treasury Department make monthly estimates of excise tax and import duty receipts to be deposited in the trust fund. Treasury later adjusts the fund's balance if actual receipts differ from estimated amounts. Based on Treasury's estimates of revenues collected during the previous fiscal year, FWS provides the states a preliminary apportionment estimate at the beginning of the fiscal year. Once actual receipts for the prior fiscal year are known, FWS makes a final apportionment.

Because Treasury's estimates are important to state apportionments and affect how states plan and budget for spending, it is important that estimates are reasonably close to actual collections, are properly accounted for, and adjusted correctly. However, Treasury made errors in 1985 and 1986 in estimating and accounting for revenues. This resulted in a distorted picture of amounts to be apportioned to the states and raised concerns about the reliability of revenue projections.

For example, Treasury estimated fishing equipment revenue collections for the January-March quarter of 1986 at \$11 million, but IRS reported that actual collections were \$22 million. Treasury also overestimated 1985 and 1986 import duty revenues, requiring \$28 million to be deducted from the trust fund. In addition, Treasury made errors in accounting for and recording certain 1986 transfers and adjustments. For example, for one month, Treasury needed to deduct \$14 million from the import duty balance to adjust for earlier overestimation of import duties. Treasury instead deducted that amount from the fishing equipment tax receipt balance.

Treasury identified 1985 and 1986 estimating and accounting errors and subsequently adjusted trust fund balances. However, fluctuations in revenues as a result of Treasury's errors, and the large adjustments that were required to correct the errors, affected estimates of apportionments to the states. For example, based on revenue data Treasury provided to FWS in August 1986, FWS estimated the preliminary apportionment to the states would be \$110 million. However, year-end Treasury data later provided to FWS showed the final apportionment would be \$140 million. State officials told us the wide discrepancy between preliminary and final 1987 apportionments affected their ability to plan and budget.

Treasury officials identified fewer estimating or recording errors in 1987. However, they acknowledge that tighter internal controls are necessary. Treasury has initiated actions to improve

its controls, such as preparing written standard operating procedures for correctly recording and accounting of revenue. In addition, Treasury officials told us they are resuming discussions, started in 1986, with the Customs Service to reach agreement on obtaining certified monthly collections of import duties for fishing equipment and pleasure craft. Treasury officials believe these steps plus additional experience in estimating fund revenues will yield improvements and help FWS make better apportionments.

#### FISH AND WILDLIFE SERVICE APPORTIONMENTS

FWS has taken steps to accelerate the process for notifying states of their apportionments. FWS established a goal of notifying states of their fiscal year apportionments by January 31st. However, final 1986 and 1987 apportionments were not provided to the states until March 16, 1986, and April 3, 1987, respectively. According to state officials, the lateness and uncertainty of apportionments affected state planning and budgeting. Even though FWS prepared new internal procedures to expedite approval of apportionments, states were not notified of their 1988 apportionments until March 15, 1988. FWS officials told us that the expedited approval process worked as planned, but that notification was held up due to (1) delays by Treasury in providing year-end data to all trust funds that year, and (2) delays in obtaining approval of a new FWS formula for calculating apportionments for the coastal states.

On this latter point, FWS follows a complicated process to separately calculate (1) the part of apportionments attributable to

revenues from "old" items taxed before the trust fund was established and (2) the portion of apportionments derived from "new" items taxed after the fund was established. Coastal states must equitably divide the new items' portion of their funding between freshwater and saltwater projects. Some coastal states have raised concerns about FWS' estimates and FWS agrees that a change in the formula is needed to simplify the allocation of coastal state apportionments for freshwater and saltwater spending.

At the request of the Committee, we analyzed an option that would simplify the allocation process by allocating entire apportionments on the number of freshwater and saltwater anglers within a state rather than on revenues attributable to old and new taxes. A change in the law would be required to implement this option. Using the most recent FWS data on 1980 ratios of freshwater and saltwater anglers for coastal states, we estimate that the amount available for freshwater projects for all coastal states would decline \$9 million from the current method of allocating funding, while the amount for saltwater projects would increase by the same amount. The total size of apportionments for each state, however, would not change. (Attachment V provides further details.) FWS will soon be obtaining more current ratio data. The Subcommittee should find this information useful in determining the current impact on state spending on freshwater and saltwater projects.

## STATE SPENDING OF SPORT FISH RESTORATION ACCOUNT FUNDING

We found that the six states in our review have used their grants primarily to expand the scope of projects started before Wallop-Breaux. The majority of both existing and new projects are research and development projects. Three of the six states-- California, Maryland, and Virginia--have obligated a significant part of their funding to research activities, such as projects involving long-term monitoring of fish populations. Also, states have devoted a substantial amount to development activities, with Minnesota, Nebraska, and New York obligating a majority of their funding to development. Development activities include stocking lakes, boating access, and improving lakes and streams. (See attachment VI for 1987 obligations by purpose for the six states.)

Regarding spending requirements for boating access and aquatic education, the six states were obligating 10 percent or more, as required, for boating access and three states were obligating money to aquatic education projects within the 10-percent limit. However, we found that there have been changes in spending patterns for boating access. Although states must spend at least 10 percent to construct, renovate, or maintain boating access sites, regional FWS officials said that some states--such as Delaware--are or will soon become "saturated" with boating access sites because they cannot construct any more new boating access sites. Such states are therefore spending their boating access funds entirely to maintain existing sites. FWS officials in one regional office told

us that the 10 percent requirement should be eliminated, while officials in two other regions said there could be more flexibility in the boating access spending requirements.

In addition, questions have been raised about using boating access funding to build marinas. While a broad range of access facilities and associated amenities qualify for funding, FWS criteria specify that projects must benefit the general fishing and boating public. FWS headquarters and one regional office disagree whether all marinas should be considered to provide benefits to the general fishing and boating public, and on the need for more specific guidance. One example involved an approved marina project will cost \$1.3 million and will accommodate 70 boats, ranging from 35 to 60 feet in length, provide cable television wire to each boat slip, and charge user fees. The regional office maintained that the cost of the marina was very high in relation to the general public benefit provided and the extra amenities were unrelated to providing improved or safe access to public waters.

Questions are also being raised about the treatment of user fees collected at sites such as marinas. Currently, user fees collected under these federal aid projects are retained by the states for program use. FWS has proposed to change this policy which would allow states to use this revenue outside the program. Some FWS regional officials object to the proposed change because they believe it is in the best interest of the program for user fee revenue to remain defined and accounted for as program income. They note that states could otherwise earn significant amounts of

revenue from federally funded marinas without having to account for or retain those revenues within the program.

FWS regional offices work closely with individual states in identifying and evaluating projects. FWS regional officials review annual and final reports for each project, monitor project progress, and track expenditures. In the past, FWS prepared annual reports that summarized state obligations, reversions, and unobligated balances and described state projects. The last such annual report covered fiscal year 1984. FWS officials told us that annual reports for subsequent years have not been prepared because of difficulties in establishing a new centralized data management system. They said these problems have been resolved and expect to provide the 1985 and 1986 reports within the next few months.

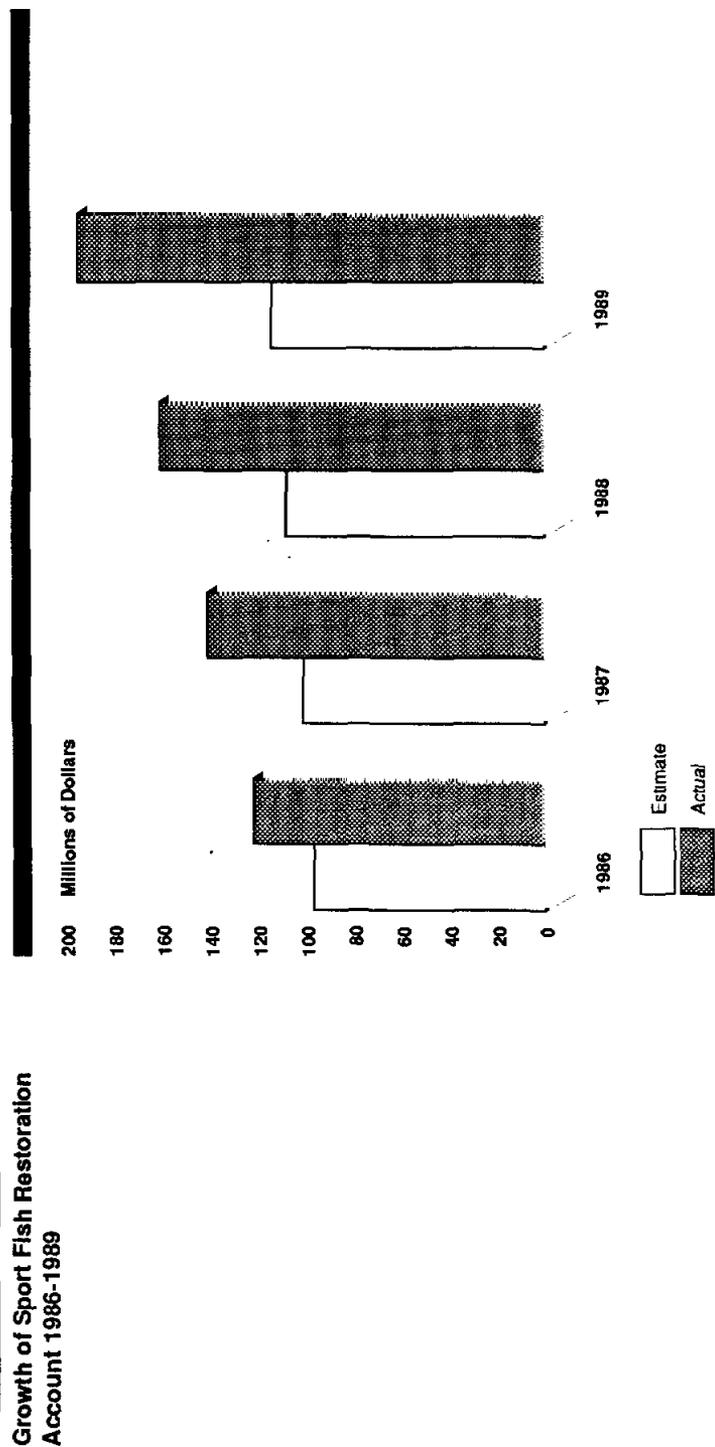
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In summary, Sport Fish Account revenues have grown considerably more than anticipated, and the Treasury Department and the Fish and Wildlife Service are taking steps to improve the estimating and apportioning procedures. The states we reviewed are using their grants primarily to continue and expand old projects and on research and development. Resumption of the practice of issuing annual reports on fund operations should help keep Congress and others abreast of changes and trends in state spending.

This concludes my prepared statement, Mr. Chairman. We will be pleased to address your questions.

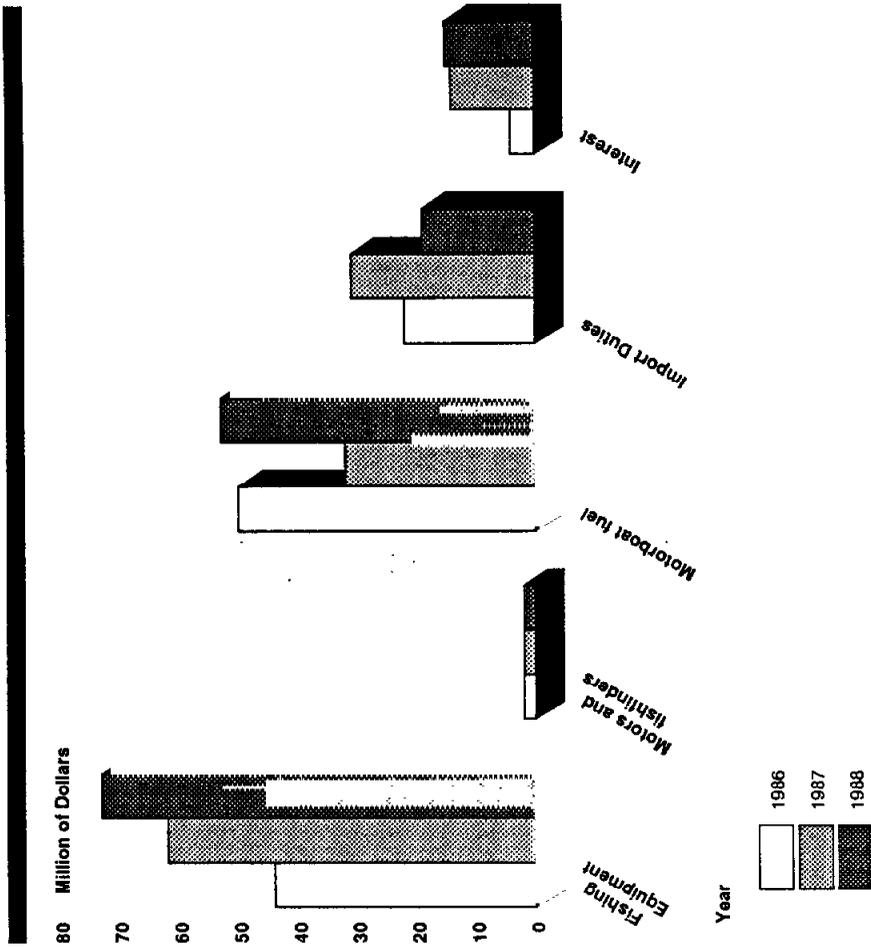
## FISH RESTORATION APPORTIONMENTS FISCAL YEARS 1986 - 1988

State	Apportionment FY 1986	Apportionment FY 1987	Apportionment FY 1988	Total
Alabama	\$ 1,884,620	\$ 2,338,798	\$ 2,619,150	\$ 6,840,568
Alaska	5,497,965	7,005,035	7,785,000	20,288,000
Arizona	2,337,773	3,050,509	3,393,651	8,781,933
Arkansas	1,869,512	2,356,314	2,752,735	6,978,561
California	5,497,965	7,005,035	7,785,000	20,288,000
Colorado	2,690,494	3,463,129	3,392,745	10,046,368
Connecticut	1,099,593	1,401,007	1,557,000	4,057,600
Delaware	1,099,593	1,401,007	1,557,000	4,057,600
Florida	2,416,707	3,126,823	3,497,231	9,040,761
Georgia	2,228,012	2,824,489	3,147,865	8,200,366
Hawaii	1,099,593	1,401,007	1,557,000	4,057,600
Idaho	1,863,348	2,438,294	2,632,846	6,934,488
Illinois	2,422,951	3,175,956	3,285,292	8,884,199
Indiana	1,906,595	2,232,492	2,450,763	6,589,840
Iowa	1,643,405	2,054,123	2,276,229	5,973,757
Kansas	1,616,290	2,047,405	2,305,707	5,969,402
Kentucky	1,797,519	2,234,586	2,571,787	6,603,891
Louisiana	1,798,230	2,302,715	2,496,550	6,597,495
Maine	1,099,593	1,401,007	1,557,000	4,057,600
Maryland	1,099,593	1,401,007	1,557,000	4,057,600
Massachusetts	1,099,593	1,401,007	1,557,000	4,057,600
Michigan	4,070,093	5,133,207	5,835,904	15,039,204
Minnesota	4,149,901	5,152,126	5,629,292	14,931,319
Mississippi	1,573,260	1,966,252	2,160,074	5,704,586
Missouri	2,884,432	3,573,096	4,026,679	10,484,207
Montana	2,481,647	3,148,104	3,521,572	9,151,323
Nebraska	1,474,018	1,790,427	2,059,188	5,283,633
Nevada	1,713,753	2,196,369	2,396,720	6,306,842
New Hampshire	1,099,593	1,401,007	1,557,000	4,057,600
New Jersey	1,099,593	1,401,007	1,557,000	4,057,600
New Mexico	1,988,951	2,529,759	2,808,820	7,327,530
New York	2,670,345	3,462,477	3,941,435	10,074,257
North Carolina	1,531,778	2,026,655	2,262,896	5,821,329
North Dakota	1,227,394	1,533,027	1,690,810	4,451,231
Ohio	2,724,755	3,741,519	4,125,566	10,591,840
Oklahoma	2,163,618	2,708,112	2,911,709	7,783,439
Oregon	2,552,097	3,279,586	3,727,155	9,558,838
Pennsylvania	2,742,303	3,369,871	3,905,821	10,017,995
Rhode Island	1,099,593	1,401,007	1,557,000	4,057,600
South Carolina	1,232,474	1,599,288	1,761,906	4,593,668
South Dakota	1,309,513	1,661,278	1,893,314	4,864,105
Tennessee	1,981,098	2,604,560	2,769,007	7,354,665
Texas	5,497,965	7,005,035	7,785,000	20,288,000
Utah	1,848,443	2,333,597	2,607,026	6,789,066
Vermont	1,099,593	1,401,007	1,557,000	4,057,600
Virginia	1,617,701	2,113,122	2,440,799	6,171,622
Washington	2,545,887	3,213,651	3,526,831	9,286,369
West Virginia	1,099,593	1,401,007	1,557,000	4,057,600
Wisconsin	3,847,813	4,963,796	5,361,566	14,173,175
Wyoming	1,663,915	2,164,989	2,379,449	6,210,353
Puerto Rico	1,099,593	1,401,007	1,557,000	4,057,600
Guam	366,531	467,002	519,000	1,352,533
Virgin Islands	366,531	467,002	519,000	1,352,533
American Samoa	366,531	467,002	519,000	1,352,533
Mariana Islands	366,531	467,002	519,000	1,352,533
District of Columbia	366,531	467,002	519,000	1,352,533
<b>TOTALS</b>	<b>\$109,959,300</b>	<b>\$140,070,700</b>	<b>\$155,700,000</b>	<b>\$405,730,000</b>



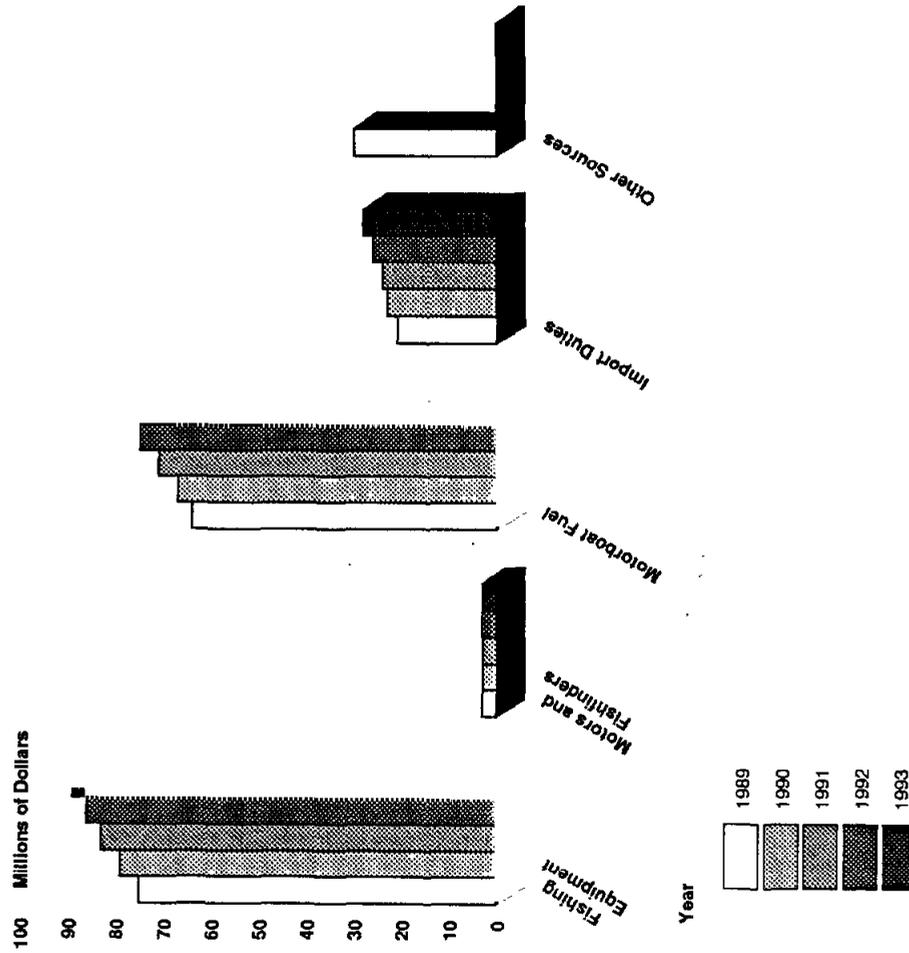
Source: Department of Treasury

The 1989 actual figure is a Department of Treasury projection.



Source: Department of Treasury

**Projected Growth in Sport Fish  
Restoration Account Revenue  
Sources 1989-1993**



Source: Department of Treasury

Other sources of revenue were projected for 1989 only. Other sources of revenue include previously unreported sources and interest.

Alternative Option For Allocating Apportionments

To assist coastal states in dividing expenditures of funding from new trust fund revenue sources between freshwater and marine projects, FWS separately calculates the portions of apportionments attributable to revenues from items taxed before and after the trust fund was established in 1985. FWS calculations are based on its assumptions regarding the proportion of fishing equipment excise tax revenues attributable to "old" items taxed before Wallop-Breaux and the proportion of revenues from "new" fishing equipment items taxed after Wallop-Breaux. Revenue from old items is called base funding while revenue from new items plus import duty and motorboat fuel tax revenue make up expanded funding.

Some coastal states, however, have questioned FWS assumptions, believing estimates of revenue from new items were underestimated resulting in an inequitable increase in available funding for freshwater projects over funding for saltwater projects. For example, for 1985 and 1986 revenue receipts, the FWS estimated that about 89 percent of fishing equipment tax revenues were from old tax items and the remaining 11 percent from new items taxed. Some coastal states believed the 11 percent estimate was not representative of tax receipts from new tax items. Based on these concerns and increased fishing equipment revenues, FWS revised the ratio to 68/32 percent, respectively, in 1988. The new formula

will be used for one year only and will be reevaluated for future apportionments.

FWS officials believe that a permanent formula is needed to simplify the allocation of apportionments to the coastal states for freshwater and saltwater project spending. FWS assumptions regarding revenues from "old" and "new" items cannot be verified because no independent data is available to validate FWS estimates. In addition, the distinction between what revenues are derived from old and new tax items will become even less clear as the Wallop-Breaux Trust fund becomes more established in the coming years.

One option for simplifying the allocation of apportionments to coastal states is to eliminate requirements to calculate base and expanded amounts of apportionments and allocate whole apportionments instead on each state's ratio of the number of freshwater and marine anglers. The FWS identifies these ratios in its Survey of Fishing and Hunting. Currently, most coastal states are using ratios identified in the 1980 survey--the latest survey data available-- to equitably divide spending of the part of apportionments from "new" revenues between fresh and saltwater projects. However, states can use this ratio to allocate their entire apportionment between fresh and saltwater spending. Some states, such as California, follow this practice.

The table below show how several coastal states would be affected by such a change. Based on Treasury projections of 1989

Sport Fish Restoration Account funding, we calculated state apportionments and base and expanded funding. Using this estimate of 1989 apportionments and FWS 1980 freshwater/saltwater ratios, we then calculated the amount available for freshwater and marine following the current FWS method for allocating funding from the base and expanded portions of apportionments. We compared these amounts to calculations using the same 1980 freshwater/saltwater ratios to allocate the total apportionment.

Our analysis shows that under the option, freshwater funding for all coastal states would decline by about \$9 million while saltwater would increase by the same amount. However, the total size of apportionment for each state would not change, and freshwater funding would continue to receive the majority of funding. In addition, the 1980 freshwater/marine ratios may not accurately reflect the current number of freshwater and marine anglers within the states. When available, the FWS 1985 survey may show a change in the ratios or the states may have data that better reflects their numbers of freshwater and saltwater anglers.

COMPARISON OF CURRENT METHOD AND ALTERNATIVE OPTION FOR ALLOCATING APPORTIONMENTS

State 1	Base	Expanded	Estimated 1989 Apportionment	Fresh- water Ratio 2	Salt- water Ratio	Current Method Of Allocating Freshwater & Marine Funding From Apportionment		Option For Allocating Freshwater & Marine Funding From Apportionment		Difference Between Current And Proposed Method For Allocating Funds	
						Freshwater	Saltwater	Freshwater	Saltwater	Freshwater	Saltwater
1 Alabama	\$1,076,735	\$2,090,132	\$3,166,867	0.95	0.05	\$3,062,360	\$194,507	\$3,008,524	\$158,343	(\$53,837)	\$53,837
2 Alaska	3,200,420	6,212,580	9,413,000	0.79	0.21	8,108,358	1,304,642	7,436,270	1,976,730	(672,088)	672,088
3 California	3,200,420	6,212,580	9,413,000	0.62	0.38	7,052,220	2,360,780	5,836,060	3,576,940	(1,216,160)	1,216,160
4 Connecticut	640,084	1,242,516	1,882,600	0.55	0.45	1,323,468	559,132	1,035,430	847,170	(288,038)	288,038
5 Delaware	640,084	1,242,516	1,882,600	0.29	0.71	1,000,414	882,186	545,954	1,336,646	(454,460)	454,460
6 Florida	1,437,715	2,790,858	4,228,572	0.54	0.46	2,944,778	1,283,795	2,283,429	1,945,143	(661,349)	661,349
7 Georgia	1,294,090	2,512,057	3,806,147	0.93	0.07	3,630,303	175,844	3,539,717	266,430	(90,586)	90,586
8 Hawaii	640,084	1,242,516	1,882,600	0.12	0.88	737,186	1,093,414	225,912	1,656,688	(563,274)	563,274
9 Louisiana	1,026,334	1,992,295	3,018,629	0.84	0.16	2,699,862	318,767	2,535,648	482,981	(164,213)	164,213
10 Maine	640,084	1,242,516	1,882,600	0.79	0.21	1,621,672	260,928	1,487,254	395,346	(134,418)	134,418
11 Maryland	640,084	1,242,516	1,882,600	0.43	0.57	1,174,366	708,234	809,518	1,073,082	(364,848)	364,848
12 Massachusetts	640,084	1,242,516	1,882,600	0.45	0.55	1,199,216	683,384	847,170	1,035,430	(352,046)	352,046
13 Mississippi	888,008	1,723,781	2,611,789	0.91	0.09	2,456,649	155,140	2,376,728	235,061	(79,921)	79,921
14 New Hampshire	640,084	1,242,516	1,882,600	0.77	0.23	1,596,821	285,779	1,449,602	432,998	(147,219)	147,219
15 New Jersey	640,084	1,242,516	1,882,600	0.31	0.68	1,025,264	844,911	583,606	1,280,168	(441,658)	435,257
16 New York	1,620,327	3,145,341	4,765,668	0.61	0.39	3,538,985	1,226,683	2,907,058	1,858,611	(631,928)	631,928
17 N. Carolina	930,241	1,805,763	2,736,004	0.81	0.19	2,392,909	343,095	2,216,163	519,841	(176,746)	176,746
18 Oregon	1,532,237	2,974,742	4,506,578	0.89	0.11	4,179,400	327,178	4,010,854	495,724	(168,546)	168,546
19 Rhode Island	640,084	1,242,516	1,882,600	0.40	0.60	1,137,090	745,510	753,040	1,129,560	(384,050)	384,050
20 S. Carolina	724,321	1,406,035	2,130,356	0.76	0.24	1,792,908	337,448	1,619,071	511,285	(173,837)	173,837
21 Texas	3,200,420	6,212,580	9,413,000	0.70	0.30	7,549,226	1,863,774	6,589,100	2,823,900	(960,126)	960,126
22 Virginia	1,003,415	1,947,805	2,951,219	0.63	0.37	2,230,531	720,688	1,859,268	1,091,951	(371,263)	371,263
23 Washington	1,449,883	2,814,479	4,264,362	0.72	0.28	3,476,308	788,054	3,070,341	1,194,021	(405,967)	405,967
Totals:	\$28,345,321	\$55,023,271	\$83,368,592			\$65,982,294	\$17,373,873	\$57,025,716	\$26,324,049	(\$8,956,578)	\$8,956,177
Average:	\$1,232,405	\$2,392,316	\$3,624,721			\$2,868,795	\$755,386	\$2,479,379	\$1,144,524	(\$389,416)	\$389,138

1 Puerto Rico, Guam, Virgin Islands, American Samoa, and Mariana Islands are not included in this analysis.

2 Fresh and Saltwater ratios are from the Fish and Wildlife Service 1980 National Survey of Fishing, Hunting, and Wildlife-Associated Recreation

SPORT FISH RESTORATION ACCOUNT OBLIGATIONS FOR SELECTED STATES  
Fiscal Year 1987<sup>a</sup>

<u>Categories</u>	<u>California</u>	<u>Maryland</u>	<u>Minnesota</u>	<u>Nebraska</u>	<u>New York</u>	<u>Virginia</u>
Research Applied <sup>b</sup>	\$ 2,426,250	\$462,523	\$ 658,550	\$ 376,145	\$ 375,559	\$1,269,646
Management <sup>b</sup>	2,417,250					
Development	1,858,500	37,395	2,239,312	170,482	1,549,837	
Boating Access	570,000	56,736	407,250	804,270	393,530	276,535
Aquatic Education	105,750			129,000	32,640	
Land Acquisition			397,260	54,300		488,065
Coordination	144,750	42,000	11,250	34,500	87,142	72,847
Technical Assistance/ Guidance			255,000	44,250		
Planning			174,125			
Hatcheries		60,000				
Environmental Review		93,750				
Surveys			63,500			
Capital Outlays	184,500					
Lake and Stream Activities			1,047,778			314,036
<b>Total<sup>c</sup></b>	<b>\$7,707,000</b>	<b>\$752,404</b>	<b>\$5,254,026</b>	<b>\$1,612,947</b>	<b>\$2,438,708</b>	<b>\$2,421,129</b>
Saltwater	\$2,963,250	\$423,437	N/A	N/A	\$ 781,325	\$ 205,578

<sup>a</sup>Obligations for California, Maryland, and New York occurred during the state fiscal year.

<sup>b</sup>Applied research is defined by California as research that investigates a specific problem reaching a result for practical application to sport fish enhancement activities. Management research is defined as long-term activities such as fish population monitoring, providing technical assistance, and developing fisheries management plans.

<sup>c</sup>The totals indicate the total funds obligated for 1987 and cannot be compared to the state's 1987 apportionment, since prior year funding could have been obligated during 1987.

DATA BASE MODIFICATION REQUEST

- Document Data Base  
 Inventory Data Base

Submitted by: *BE*

Date: *5/19/88*

ACCESSION NUMBER(S): *133152*

TEMPORARY ACCESSION NUMBER(S): *039117*

DOCUMENT DATE(S): *6/9/87*

FIELD(S) TO BE MODIFIED: *Describe.*

MODIFICATION(S): *Refer to T-ECED-88-42, May 12, 1988,  
Accession Number 135742.*