

SNOWMOBILE TRAILS



South Dakota Legislative Research Council

Frequently Asked Questions

The purpose of this FAQ sheet is to provide information to the Joint Committee on Appropriations regarding Informational Budgets in the South Dakota budgetary system. The information was compiled by the Legislative Research Council with assistance from the Department of Legislative Audit and the Government Operations and Audit Committee.

When and why was this fund created?

The Snowmobile Trails Fund was created by the 1973 Legislature for the purpose of establishing state snowmobile trails and areas. The Game, Fish, and Parks Commission is authorized to expend funds for the acquisition or leasing of land or easements, or for construction, maintenance, and markings of state snowmobile trails or areas.

Where does the revenue come from?

Revenue for the fund comes from snowmobile registration fees, fuel tax reimbursement (which is based upon the number of registered snowmobiles in the state), and a three percent initial registration tax on the purchase price of new or used snowmobiles.

What spending restrictions exist on the fund?

The Snowmobile Trails fund is appropriated for the administration of the snowmobile trails program and may not revert at the close of any fiscal year but shall accumulate. (41-19-1) The Game, Fish, and Parks Commission is authorized to spend funds for the acquisition or leasing of land or easements, or for construction, maintenance, and markings of state snowmobile trails or areas. (41-19-2) Disbursements from the fund are paid on warrants drawn from the state auditor on vouchers approved by the Game, Fish, and Parks Commission. (41-19-3)

Has the original purpose of the fund changed?

The original purpose was to create a fund for snowmobile fees collected for establishing state snowmobile trails and areas. That purpose has not changed since the law was passed in 1973. However, in 1980 the Governor established the Snowmobile Advisory Council, which is a citizen advisory group for the state's Snowmobile Trails Program. The six-person council has been a very useful forum to ensure that snowmobilers' best interests are considered in the expenditure of dedicated snowmobile

funds. Game, Fish and Parks staff meet with the Snowmobile Advisory Council four to six times each year to receive endorsements for budgets, obtain trail routes, and to inform them of other snowmobile trail issues. The Governor appoints members of the Snowmobile Advisory Council, typically for three-year terms.

Is the fund on the state accounting system? What is the timing of the Fiscal Year?

The fund is on the state accounting system. The fiscal year runs the same as the State Fiscal Year which is from July 1 to June 30.

What oversight exists?

The South Dakota Department of Legislative Audit has audited the financial statements of the Snowmobile Trails Program as of June 30, 2006. The fund has recently been reviewed by the Government Operations & Audit Committee during the 2007 interim. The fund is also reviewed annually by the Joint Appropriation's Committee during the budget hearing process for the Department of Game, Fish, and Parks.

Condition Statement Prepared by the Department of Game, Fish, and Parks on 10/05/07

**Department of Game, Fish, and Parks
Snowmobile Trails Fund
Condition Statement (3126)**

	ACTUAL FY2006	ACTUAL FY2007	BUDGETED FY2008
TOTAL RECEIPTS	\$737,228	\$722,694	\$744,927
TOTAL DISBURSEMENTS	\$614,596	\$631,876	\$1,086,429
NET (Receipts less Disbursements)	\$122,632	\$90,818	(\$341,502)
BEGINNING CASH BALANCE	\$1,237,419	\$1,360,051	\$1,450,869
ENDING BALANCE	\$1,360,051	\$1,450,869	\$1,109,367

2007 Government Operations and Audit Committee "Blue Book"

Prepared by the Department of Legislative Audit

Other Fund Information

Department of Game, Fish and Parks
State Accounting System - Other Fund Balances
Company 3126 - Snowmobile Trails Fund

	FY2004	FY2005	FY2006	FY2007
1 Cash Pooled with State Treasurer	1,173,357.06	1,237,418.37	1,360,050.75	1,450,868.62
2 Total Assets	1,173,357.06	1,237,418.37	1,360,050.75	1,450,868.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	935.00	7,653.78	18,636.00
8 Unreserved Fund Equity	1,173,357.06	1,236,483.37	1,352,396.97	1,432,232.62
9 Total Fund Equity	1,173,357.06	1,237,418.37	1,360,050.75	1,450,868.62
10 Total Liabilities and Fund Equity	1,173,357.06	1,237,418.37	1,360,050.75	1,450,868.62
11				
12 Taxes	334,455.00	374,412.50	327,195.00	327,195.00
13 Licenses, Permits and Fees	383,850.92	286,167.69	357,560.27	296,077.93
14 Use of Money and Property	52,257.85	40,520.04	37,764.06	45,840.14
15 Sales and Services	12,456.40	7,303.00	14,709.00	14,589.50
16 Other Revenue	-	-	-	38,991.00
17 Total Operating Revenue	783,020.17	708,403.23	737,228.33	722,693.57
18				
19 Personal Services and Benefits	278,283.92	230,060.78	265,568.41	259,714.34
20 Travel	23,364.54	13,441.34	14,117.89	16,957.48
21 Contractual Services	120,795.05	97,817.51	102,028.53	105,308.72
22 Supplies and Materials	75,078.24	53,023.66	96,257.65	96,237.23
23 Grants and Subsidies	98,971.71	78,563.01	102,381.27	105,100.46
24 Capital Outlay	61,940.17	138,388.17	9,379.20	22,687.47
25 Interest Expense	-	6.45	-	-
26 Total Operating Expenditures	658,433.63	611,300.92	589,732.95	606,005.70
27				
28 Transfers In	-	3,515,714.52	-	-
29 Transfers Out	(24,847.00)	(3,548,755.52)	(24,863.00)	(25,870.00)
30 Net Transfers In (Out)	(24,847.00)	(33,041.00)	(24,863.00)	(25,870.00)
31				
32 Net Change	99,739.54	64,061.31	122,632.38	90,817.87
33				
34 Beginning Fund Balance	1,073,617.52	1,173,357.06	1,237,418.37	1,360,050.75
35 Ending Fund Balance	1,173,357.06	1,237,418.37	1,360,050.75	1,450,868.62

Company: 3126**Company Name:** Snowmobile Trails Fund**Fund Name:** Parks and Recreation Fund**Fund Type:** Special Revenue Fund

Purpose: SDCL 32-5-9.2 created the Snowmobile Trails Fund. Source: Two dollars of each fee collected under 32-5-9.1 shall be credited to the motor vehicle fund and the balance of the license fees and the three percent initial registration tax shall be credited to the snowmobile trails fund. Transfer to the snowmobile trails fund each July an amount equal to the product of multiplying the number of licensed snowmobiles as of July 1st, times 125 gallons, times the rate of tax provided for motor fuels under this chapter. Use: Establish state snowmobile trails and areas.

Budget Information: Included in the General Appropriations Bill as an informational budget.