SENATE FISH AND GAME
EXHIBIT NO. 5
DATE 1-4-07
BILL NO. HB 5

DEPARTMENT OF FISH, WILDLIFE AND PARKS
FUNDING SOURCES
2005-2006

STATE SPECIAL REVENUE FUNDS

02022 RIT - Bull & Cutthroat Trout Enhancement:

HB 647 (99 Session) directed FWP to spend $500,000 per year from the RIT fund on bull and cutthroat trout enhancement projects.

02061 Non-Game Wildlife Account: Interest Bearing

Revenue sources are voluntary contribution of income tax refunds by taxpayers and direct donations. Used to fund non-game management programs. (Sec. 15-30-150, MCA (establishes check off) and Section 87-5-121, MCA)

02085 Waterfowl Stamp Account: Interest Bearing

Revenue sources are from the sale of stamps and related artwork for waterfowl. Used for the protection, conservation and development of the wetlands in Montana. (Sections 87-2-411, 412, MCA)

02086 Mountain Sheep Account: Interest Bearing

Revenue source is the annual auction of one male mountain sheep license. Used for mountain sheep related research, management, and habitat improvement. (Section 87-2-722, MCA)

02112 Moose Auction Account: Interest Bearing

Revenue source is the annual auction of one moose license. Used for moose related research, management, and habitat improvement. (Section 87-2-724, MCA)

02113 Upland Game Bird Enhancement: Interest Bearing

Revenue sources are a portion of the nonresident bird license, nonresident big game combination license, resident bird license, and the resident sportsman licenses. Used to preserve and enhance upland game bird habitat and release of birds in the field. There is a limitation of 15% for certain program costs. 15% of funds collected must be set aside for UGB releases, of which 25% must be spent each year. Release portion recorded in Fund 02687. (Sections 87-1-246 - 249, MCA)

02114 Wildlife Habitat Acquisition: Interest Bearing

Revenue sources are a portion of the nonresident big game and deer combination, antelope, moose, goat, sheep, lion, black bear, turkey, and resident sportsman licenses. Used for the acquisition, lease or easement of wildlife habitat. A portion of these funds is earmarked for the Wildlife Habitat Trust Fund and O&M. See description under Fund 09006 and Fund 02469. HB 79 ('05 Session) made Habitat Montana Program permanent. (Section 87-1-242, MCA)

02115 OHV Decal -- Enforcement: Interest Bearing

SB 285 ('05 Session) allocated 0.47% in FY06 and 0.46% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 12.1% in FY06 and 11.1% in succeeding years is for the enforcement of OHV regulations. An additional source is the $5 nonresident off-highway vehicle temporary use permit. (Sec.15-1-122(2c), MCA) (Sections 23-2-804 and 814, MCA)

02148 Paddlefish Roe Account: Interest Bearing

The Department may enter into an agreement with a nonprofit organization to market donated paddlefish roe. The department receives thirty percent (SB 166 '03 session reduced percentage from forty percent) of the proceeds in excess of the costs of collection, processing and marketing (not administration). Used to benefit the paddlefish fishery. **Revenue source sunsets June 30, 2018.** (Section 87-4-601(3), MCA)

02149 River Restoration Account: Interest Bearing

Revenue sources are $0.50 from each resident fishing and sportsman license and $1.00 from each nonresident season fishing license. Used for projects that will improve rivers and their associated lands for the purpose of conserving and enhancing fish and wildlife habitat. (Sections 87-1-257 - 259, MCA)

02171 – Smith River Corridor:

Revenue source is $50 of each outfitter client fee and 5% of all other launch fees. To be used specifically for the enhancement of the Smith River Corridor. (Section 23-2-406, MCA - HB312 '05 Session)

02172 – Warm Water Fisheries Enhancement (Donations):

Revenue source is all warm water fisheries donations. To be used specifically for warm water fisheries enhancement. (Section 87-3-237, MCA - HB 698 '05 Session)

02176 – Mountain Goat Auction: Interest Bearing

Revenue source is the annual auction of one mountain goat license. Used for mountain goat related research, management, and habitat improvement. (Section 87-2-725, MCA - HB 14 '05 Session)

02213 Off-Highway Vehicle Fuel Tax -- Parks:

Revenue source is 1/8 of 1% of the state gasoline dealers' license tax. Ninety percent of the revenue must be used to develop and maintain facilities open to the public at no admission cost. Up to ten percent of the ninety percent may be used to repair areas that are damaged by off-highway vehicles. Ten percent is to be used to promote off-highway vehicle safety. (Conservation Education activity recorded in Fund 02328) (Section 60-3-201 (1c) and (6), MCA)

02238 OHV - Dealer Registrations -- Comm Ed.: Interest Bearing

Revenue sources are the $5 off-highway vehicle dealer renewal of registration fee, and the $5 registration fee. Used for off-highway vehicle safety and education. (Sec. 23-2-818, MCA)

02239 Off-Highway Vehicle Decal -- Parks: Interest Bearing

SB 285 ('05 Session) allocated 0.47% in FY06 and 0.46% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 18.1% in FY06 and 16.7% in succeeding years is for the development and implementation of an off-highway vehicle recreation program. An additional source is the $5 nonresident off-highway vehicle temporary use permit. (Sec.15-1-122(2c), MCA) (Sections 23-2-804 and 814, MCA)

02273 Boat Fee in Lieu of Tax:

SB 285 ('05 Session) allocated 0.5% in FY06 and 0.16% in succeeding years of the motor vehicle revenue to FWP. These funds are used to improve regional boating facilities under the control of the department. Sec.15-1-122(2c), MCA) (Sec. 23-2-518, MCA)

02274 Bed Tax:

Revenue source is 6.50% of the total bed tax. Used for the maintenance of facilities in state parks. (Sec. 15-65-121, MCA)

02328 Off-Highway Vehicle Fuel Tax -- Comm Ed:

Revenue source is 1/8 of 1% of the state gasoline dealers' license tax. Ten percent of the revenue is used to promote off-highway vehicle safety. Ninety percent is used to develop and maintain facilities open to the public at no admission cost (Park's activity recorded in Fund 02213). (Section 60-3-201 (1c) and (6), MCA)

02329 Snowmobile Fuel Tax -- Enforcement:

Revenue source is 15/28 of 1% of the state gasoline dealers' license tax. 13% is to be used to promote snowmobile safety and education and 86% is used for the development and maintenance of snowmobile facilities (Parks). 4.33% (1/3 of 13%) of the revenue is used to enforce snowmobile laws and 8.67% (2/3 of 13% of the revenue is used to promote snowmobile safety and education. (Parks activity recorded in Fund 02407 and Conservation Education activity recorded in Fund 02330). (Sec. 60-3-201(5), MCA)

02330 Snowmobile Fuel Tax -- Comm Ed:

Revenue source is 15/28 of 1% of the state gasoline dealers' license tax. 13% is to be used to promote snowmobile safety and education and 86% is used for the development and maintenance of snowmobile facilities (Parks). 8.67% (2/3 of 13%) of the revenue is used to promote snowmobile safety and education and 4.67% (1/3 of 13%) is used to enforce snowmobile laws. (Park's activity recorded in Fund 02407 and Enforcement activity recorded in Fund 02329). (Sec. 60-3-201(5), MCA)

02331 Motorboat Decal -- Parks:

SB 285 ('05 Session) allocated 0.47% in FY06 and 0.46% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 5.2% in FY06 and 4.8% in succeeding years is for acquisition and maintenance of marine pump-out equipment and other boat facilities. (Sec.15-1-122(2c), MCA) (Sec. 23-2-512,MCA)

02332 Snowmobile Decal -- Parks: Interest Bearing

SB 285 ('05 Session) allocated 0.12% in FY06 and 0.10% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 50% is used for development, maintenance, and operation of snowmobile facilities. Another source is $12.50 of each $15.00 nonresident temporary snowmobile use permit – ($1.50 to Fund 02414, $0.50 to Fund 02547 and $0.50 to fund 02409. HB 558 – 03 session) (Sec.15-1-122(2c), MCA) (Sec. 23-2- 615,616 & 619, MCA)

02333 Fishing Access Site Maintenance: Interest Bearing

Revenue sources are $1.00 of each resident fishing license, $1.00 of each nonresident 2-day license, $1.75 or each nonresident 10-day license, $0.50 of resident two day fishing licenses and $5.00 of each nonresident season fishing license. Fifty percent of the revenue is used for operation, development and maintenance of sites acquired under this law. The other fifty percent is for the acquisition of fishing access sites (Acquisition activity recorded in Fund 02415). HB 137 (03 session), removed the sunset language. (Sec. 87-1-605, MCA)

02334 Market Based Combo Sales: Interest Bearing

Revenue source is the additional revenue generated from selling Non-Resident outfitter sponsored big game and deer combo licenses at a market based price. Another source is $55 of every NR bird license. Used to support the hunting access enhancement and hunter management programs within the block management program. SB 77 (05 Session) removed the sunset of the market based combo sales. (Sec. 87-1-268 & 270, MCA) (HB 195 - 95 Session)

02407 Snowmobile Fuel Tax -- Parks:

Revenue source is 15/28 of 1% of the state gasoline dealers' license tax. Eighty six percent of the revenue is used for the development and maintenance of snowmobile facilities and thirteen percent is used to promote snowmobile safety and education and to enforce snowmobile laws. (Enforcement activity is recorded in Fund 02329 and Conservation Education activity is recorded in Fund 02330). (Sec. 60-3-201(5), MCA)

02408 Coal Tax Trust Earnings: Interest Bearing

Revenue source is the interest earned from the Coal Tax Trust Account (Fund 09004). Used to support the development, operation, and maintenance of the state park system. (Sec. 15-35-108(3f), MCA)

02409 General License Account: Interest Bearing

Revenue sources include the sale of fishing and hunting licenses (unless otherwise earmarked), miscellaneous permit sales, MONTANA OUTDOOR subscription sales, FAS camping fee, and other miscellaneous revenue. Used to support the various programs carried on by the department that benefit sportsmen. (Sec. 87-1-601, MCA)

02410 Real Property Trust Earnings - O&M: Interest Bearing

Revenue source is the interest earned on deposits in the Real Property Trust Account (See Fund 09002). Used to support the operation, development and maintenance of the department's real property. (Sec. 87-1-601(5), MCA)

02411 State Parks Earmarked Revenue:

Revenue sources are entry fees (non-resident only) and camping fees collected at State Parks, other miscellaneous revenue. Cabin site rentals, concessionaire payments and SB 336 (03 Session) passed a $4 license fee (on passenger cars and light trucks) increase to support Parks, Fishing Access Sites and Virginia City/Nevada City. ($3.50 to State Parks, $0.25 to FAS (Fund 02558) and $0.25 to Virginia City/Nevada City.) Residents may 'opt out' and not pay fee if they do not plan to use State Parks. SB 285 ('05 Session) allocated 0.47% in FY06 and 0.46% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 43.8% in FY06 and 48.3% in succeeding years replaces the $3.50 recreational vehicle fee. Used to support the general operations of the state park system. (Sec.15-1-122, MCA) (Sec. 23-1-105,and 61-3-512 MCA)

02412 Motorboat Fuel Tax:

Revenue source is 0.9% of the state gasoline dealers' license tax. Used for the creation, improvement, and maintenance of State parks where motorboats are allowed. (Sec. 60-3-201(4), MCA

02413 Motorboat Decal -- Enforcement:

SB 285 ('05 Session) allocated 0.47% in FY06 and 0.46% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 20.8% in FY06 and 19.1% in succeeding years is used for the enforcement of motorboat regulation statutes.
Another revenue source is the $1.00 Hull Identification number (HIN). No statutory reference. Has been used for the enforcement of this statute. (Sec.15-1-122(2c), MCA) (Sec. 23-2-508(5) & 32-2-519 (2b), MCA)

02414 Snowmobile Decal - Enforcement: Interest Bearing

SB 285 ('05 Session) allocated 0.12% in FY06 and 0.10% in succeeding years of the motor vehicle revenue to FWP. Of this amount, 50% is used for the enforcement of snowmobile regulation statutes. Another source is $1.50 of each $15.00 nonresident temporary snowmobile use permit – ($12.50 goes to Fund 02332, $0.50 to Fund 02547 and $0.50 to fund 02409. (HB 558 – 03 session.) (Sec.15-1-122(2c), MCA) (Sec. 23-2-615, 616 & 619, MCA)

02415 Fishing Access Site Acquisition: Interest Bearing

Revenue sources are $1.00 of each resident fishing license, $1.00 of each nonresident 2-day license, $1.75 or each nonresident 10-day license, $0.50 of each resident two day fishing license and $5.00 of each nonresident season fishing license. Fifty percent of the revenue is for acquisition of fishing access sites. The other fifty percent is for operation, development, and maintenance of fishing access sites (Parks activity recorded in Fund 02333). HB 137 '03 session removed the sunset language. (Sec. 87-1-605, MCA)

02469 Wildlife Hab. Trust Interest -- O&M: Interest Bearing

Revenue source is the interest earned on deposits in the Wildlife Habitat Trust Account (Fund 09006). Beginning March 1, 1991, up to fifty percent of the money deposited in Fund 09006 may be deposited directly into this account for development and maintenance of real property used for wildlife habitat. Used for the development and maintenance of property managed for wildlife habitat (See related Fund 02114 and Fund 09006). HB 79 (05 Session) made Habitat Montana Program permanent. (Sec. 87-1-242, MCA)

02547 – Search & Rescue: Interest Bearing

Revenue source is $0.25 of each resident and nonresident conservation license. This amount is a search and rescue surcharge to be used for search and rescue missions involving persons engaged in hunting, fishing or trapping. Another source is $0.50 of each $15.00 nonresident temporary snowmobile use permit – ($12.50 goes to Fund 02332, $1.50 to Fund 02414, and $0.50 to fund 02409.) (HB 558 – 03 session) HB 173 ('05 Session) states that any money deposited into this fund in a fiscal year is available to provide matching funds during the fiscal year when the money is deposited and during the following year. Any money remaining after the transfers provided must be transferred to the general license account (Sec. 87-1-601(9), MCA - SB112 – 03 Session)

02558 – FAS Vehicle Registation:

Revenue source is an optional $4 registration fee on passenger cars and light trucks of which $0.25 of each registration is for Fishing Access Site development for non-angling activities. The Department of Revenue transfers $3.50 to DFWP and fund 02411 and $0.25 to the Department of Commerce for Virginia City/Nevada City. (Sec. 61-3-321, MCA - SB 336 – 03 Session)

02559 Mule Deer Auction Account: Interest Bearing

Revenue source is the annual auction or lottery of one mule deer license. Used for mule deer related research, management, and habitat improvement. (Sec. 87-2-811, MCA - HB 20 – 03 Session)

02560 Elk Auction Account: Interest Bearing

Revenue source is the annual auction or lottery of one elk license. Used for elk related research, management, and habitat improvement. (Sec. 87-2-812 - HB 20 – 03 Session)

02687 Upland Game Bird Planting: Interest Bearing

Revenue sources are a portion of the nonresident bird license, nonresident big game combination license, resident bird license, and the resident sportsman licenses. Used to preserve and enhance upland game bird habitat and release of birds in the field. There is a limitation of 15% for certain program costs. 15% of funds collected must be set aside for UGB releases, of which 25% must be spent each year. Habitat enhancement and administration portions recorded in Fund 02113. (Sections 87-1-246 - 249, MCA)

02942 - Warm Water Fish Stamp: Interest Bearing

Revenue source is the $5 warm water fish stamp and all moneys received in the form of gifts, grants, reimbursements or appropriations from any source intended to be used for the Fort Peck Fish Hatchery. Used for the construction, operation, maintenance and personnel costs for the Fort Peck Fish Hatchery. Beginning Oct. 1, 2005, 15% of available revenue may be used for the costs incurred on eradication illegally introduced warm water species from Montana waters. (Sec. 87-3-236, MCA - (HB20, '99 session))

FEDERAL SPECIAL REVENUE FUNDS

03097 Federal Fish (W/B) Wildlife (P/R):

Funding is from U.S. Fish and Wildlife Service grants. Used to support areas of various fish (WB) and wildlife (PR) management related projects. Section 6 grants are recorded in Fund 03129. PR funds are provided from manufacturers' federal excise tax on sporting arms and ammunition. WB monies are from federal excise taxes on fishing gear. (Sec. 87-1-601, MCA)

03098 State Parks Federal and Private Revenue:

Funding is primarily from the Federal Department of Transportation. Used to develop and maintain various recreational trails within the state. (Sec. 23-1-102 and 23-1-103, MCA)

03129 USFWS – Section 6:

Funding is from U.S. Fish and Wildlife Service Section 6 grants. Used to support areas of various fish (WB) and wildlife (PR) management related projects. All other grants from USFWS recorded in 03097. PR funds are provided from manufacturers' federal excise tax on sporting arms and ammunition. WB monies are from federal excise taxes on fishing gear. (Sec. 87-1-601, MCA)

03403 Misc. Federal Funds:

Funding is miscellaneous federal funds used to support various fish and wildlife management related activities other than US Fish and Wildlife PR and WB funds.

03404 Overhead:

Revenue source is department overhead received from the application of the federally approved department wide overhead rate. Used for indirect costs that are approved for federal overhead. (Sec. 87-1-601, MCA)

03406 – LWCF:

Used to account for funds received from the federal government for the Land and Water Conservation Fund program. Includes both the grant program for cities and counties but also the portion spent by DFWP.

03408 State Wildlife Grants:

Used to account for funds received from the Federal Government as a result of the federal Wildlife Grants

03950 Fort Peck Fish Hatchery - Federal Share:

Revenue source is federal portion of anticipated cost share agreement with Federal government for construction of Fort Peck Fish Hatchery. (HB20 - 99 Session)

EXPENDABLE TRUST FUNDS

08021 FW Mitigation Trust Fund: Interest Bearing

Revenue source is BPA federal funds received under written contract. Used for mitigation or enhancement pursuant to the written contract. Contract requires an $8,000,000 minimum fund balance until FY2020 and a minimum $4,000,000 fund balance after FY2020. (Sec. 87-1-611, MCA)

08041 Fisheries Mitigation Trust Fund - Private: Interest Bearing

Revenue sources are private funds received under written agreements, contracts, or authorizations, from donations, grants, or requests to the Department for the purpose of fisheries mitigation or enhancement. Used for fisheries mitigation or enhancement pursuant to the written agreement, contract or terms of the donation. (Section 87-1-611, MCA)

08042 Wildlife Mitigation Trust Fund - Private: Interest Bearing

Revenue sources are private funds received under written agreements, contracts, or authorizations, from donations, grants, or requests to the Department for the purpose of wildlife mitigation or enhancement. Used for wildlife mitigation or enhancement pursuant to the written agreement, contract or terms of the donation. (Section 87-1-611, MCA)

08103 - Private Non-Budgeted Funds:

Revenue sources are private funds received in the form of a donation, grant, or contract (until 7/1/01, recorded in Fund 02363). (Section 87-1-611, MCA)

CAPITAL PROJECTS FUNDS

In order to comply with MM 2-98-7 and its definitions of a major capital facility and a major capital project, the following capital projects fund has been established.

05059 - CPF - MM 2-98-7:

To account for major capital projects that are funded either with State or Federal Special Revenue authority.

PROPRIETARY FUNDS

Enterprise Fund

06068 Park's Visitor's Centers: Interest Bearing

Revenue sources are the sale of educational, commemorative and interpretive merchandise and other related goods and services and from donations. (Sec. 23-1-105(5),MCA - SB105 - '01 Session)

Internal Service Fund

06501 Duplicating Center:

Revenue source is the intra-departmental reimbursement of duplicating costs. Used to account for the costs of providing a department-owned duplicating center.

06502 Equipment Enterprise:

Revenue source is the intra-departmental reimbursement of vehicle and aircraft fleet costs. Used to account for the costs of providing a department-owned vehicle and aircraft fleet

06503 Warehouse Inventory:

Revenue source is the intra-departmental reimbursement of warehouse costs. Used to account for the costs of providing a department-owned warehouse.

AGENCY FUNDS

07016 Drawing Clearance Account: Interest Bearing

Accounts for funds received from special permit license applicants and other sources pending a determination of the correct disposition.

PERMANENT FUNDS

09002 Real Property Trust: Interest Bearing

Revenue source is the sale or lease of department lands or interest in lands. Interest accrued from the investment of this trust is transferred to Fund 02410 for expenditure. (Sec. 87-1-601 (5), MCA)

09004 Coal Tax Trust: Interest Bearing

Revenue source is the department's share (1.267%) of the coal severance tax. Interest accrued from the investment of this trust is transferred to Fund 02408 for expenditure. (Sec. 15-35-108 (4), MCA)

09006 Wildlife Habitat Trust: Interest Bearing

Revenue source is twenty percent of the revenue collected from the sale of certain licenses and permits. Beginning March 1, 1991, up to fifty percent of the money deposited in this trust may be deposited directly in Fund 02469 for development and maintenance of real property used for wildlife habitat. Interest accrued from the investment of this trust is transferred to Fund 02469 for expenditure. HB 79 (05 Session) made Habitat Montana Program permanent. (Sec. 87-1-242, MCA)

A&F/acct/policy/AE Descriptions/FY06/updated 01-07