



DEPARTMENT OF PARKS AND RECREATION

Off-Highway Motor Vehicle Recreation Division
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**OHMVR COMMISSION MEETING
Lake Arrowhead, CA 92352**

January 24, 2020

STAFF REPORT: Off-Highway Vehicle Trust Fund

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SUBJECT: Transparency, Accountability and Compliance

Summary

The reorganization of the Park Operations Division of California State Parks placed the nine State Vehicular Recreation Areas (SVRAs) within six Park Districts that are responsible for multiple funding sources, including the Off-Highway Vehicle Trust Fund (OHVTF).

Along with maintaining expertise in off-highway vehicle recreation, the Off-Highway Motor Vehicle Recreation (OHMVR) Division is responsible for all OHVTF activities, including tracking revenue, funding, and property at SVRAs. To assure public trust, the OHMVR Division developed a Transparency, Accountability and Compliance (TAC) program.

Discussion

Administrative staff for the OHMVR Division developed processes to organize and analyze transactions from the OHVTF. To provide transparency, the statewide accounting system (Fi\$cal), the Department's Fiscal Tracking System (FTS), and detailed spreadsheets are used to monitor revenue and expenditures. Through these processes, OHMVR Division staff have the ability to recognize errors and quickly correct inappropriate use of the OHVTF to assure compliance with Public Resources Code (PRC) section 5090.61.

Working directly with Park Operations, OHMVR Division staff visited the combo Park Districts responsible for the operation of the SVRAs to review the TAC program. The goal of the meetings was to provide information and set clear expectations for the use of the OHVTF.

Topics discussed at the meetings included:

- Expenditures from the OHVTF must have a nexus to off-highway motor vehicle recreation pursuant to PRC section 5090.61
- Proper coding of expenditures to assure accurate recoding of expenses
- Review of employees that support off-highway vehicle recreation and expenses for those employees
- The process of utilizing Project Agreements for additional funding

The meetings also included the opportunity for discussion and review of District's concerns and challenges.

Commission Action

For information only.

Attachments

Tracking, Accountability and Compliance Information



Department of Parks and Recreation – OHMVR Division

Tracking, Accountability and Compliance (TAC) Information

The reorganization of the Park Operations Division of California State Parks placed State Vehicular Recreation Areas (SVRAs) within Park Districts that are responsible for multiple funding sources, including the Off-Highway Vehicle (OHV) Trust Fund. California State Parks, the Off-Highway Motor Vehicle Recreation (OHMVR) Division, and the OHV community expect the proper collection of fees and appropriate use of the OHV Trust Fund.

OHMVR Division must account for all OHV Trust Fund activities, including funding and property at SVRAs. All expenditures from the OHV Trust Fund must have a nexus to off-highway motor vehicle recreation. The OHMVR Division will identify and correct all prohibited uses of the OHV Trust Fund. To ensure public trust, the OHMVR Division will provide transparency through a reporting process. Park Operations and the OHMVR Division are asking all state park employees to personally commit to compliance with the policies and legal mandates related to the use of the OHV Trust Fund.

OHV Trust Fund Use

The OHMVR Division is responsible for all funds used for the operation of SVRAs and statewide OHV programs. Use of the OHV Trust Fund for non-OHV uses is prohibited. If a purchase does not support an OHV program, it is a violation of Public Resources Code section 5090.61. Resources, including staff, vehicles, equipment, and facilities, purchased by the OHV Trust Fund must support OHV recreation.

5090.61.

Moneys in the fund shall be available, upon appropriation by the Legislature, as follows:

(a) An amount, not to exceed 50 percent of the annual revenues to the fund, shall be available for grants and cooperative agreements pursuant to Article 5 (commencing with Section 5090.50).

(b) (1) The remainder of the annual revenues to the fund shall be available for the support of the division in implementing the off-highway motor vehicle recreation program and for the planning, acquisition, development, mitigation, construction, maintenance, administration, operation, restoration, and conservation of lands in the system.

(2) As used in this subdivision, “support of the division” includes functions performed outside of the division by others on behalf of the division, including a prorated share of the department’s common overhead and other costs incurred on behalf of the division for personnel management and training, accounting, and fiscal analysis, records, purchasing, public information activities, consultation of professional scientists and reclamation experts for the purposes of Section 5090.35, and legal services.

(Amended by Stats. 2017, Ch. 459, Sec. 16. (SB 249) Effective January 1, 2018.)

Tracking, Accountability and Compliance (TAC)

OHMVR Division analysts are tracking expenses and team members will contact Districts or program managers for additional information, if there are concerns. The team will also perform District site visits to review records and processes, including project completion documentation, OHV trust fund expenditures, and proper use of SVRA personnel and equipment.

Any questions, comments, concerns or requests for more information can be routed to the OHMVR TAC Team at (916) 445-2721. Thank you for your continued assistance and dedication to California State Parks mission!

Frequently Asked Questions

1. Where does the OHV Trust Fund come from?

OHV trust fund includes revenue from gasoline tax attributed to OHV recreation, fees collected at SVRAs, OHV Identification Stickers distributed by DMV, Parking Violation Revenue and Miscellaneous Revenue. It is legally separate from General Fund Revenue.

2. What about items or expenses that are shared by SVRAs and non-OHV units?

Whenever possible it is better to have separate expenses, when separate purchases are not possible then a split of the expense should be made. The split should be based on historical use patterns or other documented method to determine what part of the expense belongs to the OHV Trust Fund.

3. What should I do if I have a concern about the use of the OHV Trust fund?

Please speak with your Supervisor, Administrative Chief or District Superintendent about any concerns about proper coding or use of resources. OHMVR Division staff is another resource for information and compliance concerns.

4. How do I know if I am using the right coding?

Every combined District that has SVRA(s) supported by OHV Trust Fund and other Parks Units has a home base Activity Code designated for the support of the SVRA and a home base to support other Park Units. In addition to the home base activity codes there are other specialized coding. Below are the home base codes for your combined District. Please see your Supervisor or District Administrative Chief for other activity codes and to determine the right activity code for your project or expense.