



# Memorandum

Oregon Department of Fish and Wildlife

**Date:** July 30, 2019  
**To:** Commissioners  
**From:** Erica Kleiner, Deputy Director for Administration  
**Subject:** Financial Report

## **Department Financial Report**

The Commission Financial Report for the 2017-19 biennium as of July 30, 2019 is attached. Overall, revenues came in at an expected pace over the course of the biennium. Moving ahead, Federal revenues will continue to lean towards flat funding or reductions. Other Funds spending came in slightly below projections over the course of the biennium. The numbers on the financial report are not final. Additional 2017-19 expenditures will be booked through the second week in August. Expenditures could increase by around 5%. Even with additional expenses, we expect our spending to land within our budgeted limitations.

## **2019-21 Budget Development**

Our budget bill, SB 5510, and the end-of-session omnibus budget bill, HB 5050, are both at Governor Brown's office, awaiting her signature. Absent a legislatively adopted budget signed by the Governor at this time, we are operating under a continuing budget resolution that was signed into law during session.

Budget Services staff are working on expenditure projections for 2019-21 and expect to have budget allocations to programs by the end of November.

## **Audit Updates**

Internal audit recently performed a risk assessment that led to the creation of a risk-based audit plan for 2020. The ODFW audit committee approved the plan in July.

The physical documentation requested by the U.S. Fish and Wildlife Service (USFWS) Title VI Compliance audit team has been provided. The federal audit team is in Oregon during the last few days in July to visit and evaluate several ODFW locations throughout the state. We expect to receive a written USFWS audit report for our review, concurrence and eventual implementation of audit recommendations in 2-3 months.

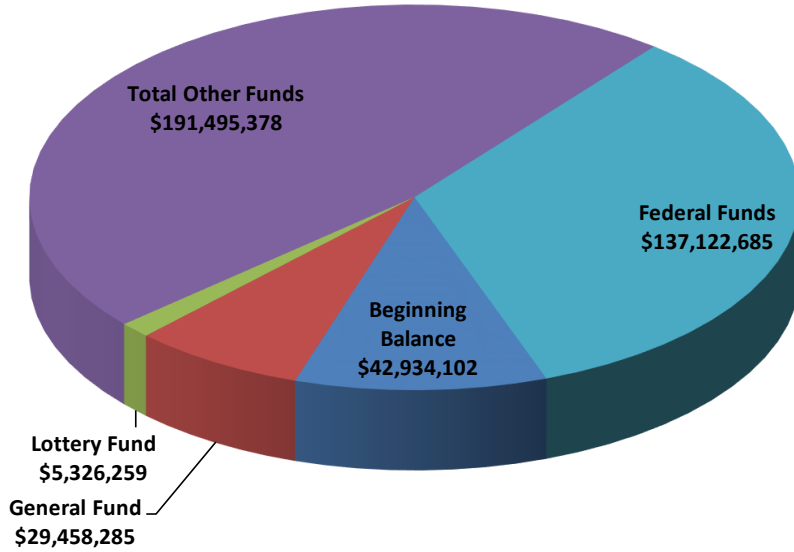
Our internal auditor is following up on historical Secretary of State audit findings and recommendations and will provide an audit recommendation progress report to the Department of Administrative Services (DAS) and the Secretary of State Audit's Division. At the state enterprise level, our internal auditor has recently given his time to complete a quality assurance review of another agency's internal audit function. This type of review (an audit of the auditors) is required every five years of all internal audit functions that follow and adhere to the Institute of Internal Auditors International Professional Practices Framework (IPPF).

**ODFW Financial Report for 2017-2019 Biennium  
Commission Meeting  
as of June 2019**

	Legislatively Adopted Budget	Adjustments & E-Boards	Legislatively Approved Budget	Actuals as of 6/30/2019	100.0%
<b>REVENUE</b>					
Revenue Transactions for Prior Biennium (AY17)				<b>324,845</b>	
General Fund	28,408,880	1,049,405	29,458,285	28,807,731	
Lottery Fund	5,212,514	113,745	5,326,259	4,674,695	
Other Funds					
Hunter/Angler	119,244,000	-	119,244,000	105,818,488	
Commercial Fisheries Fund	10,042,728	-	10,042,728	10,719,261	
All Other Categories	105,042,752	100,000	105,142,752	55,311,577	
Total Other Funds	234,329,480	100,000	234,429,480	171,849,326	
Federal Funds	134,339,592	2,783,093	137,122,685	141,401,209	
<b>Total Revenue</b>	<b>402,290,466</b>	<b>4,046,243</b>	<b>406,336,709</b>	<b>346,732,961</b>	<b>85.33%</b>
<b>EXPENDITURES</b>					
Expenditure Transactions for Prior Biennium (AY17)				<b>6,425,691</b>	
Wildlife					
General Fund	4,218,262	152,141	4,370,403	4,126,877	
Lottery Fund	1,310,834	21,167	1,332,001	1,236,729	
Other Funds	38,021,738	576,455	38,598,193	33,766,739	
Federal Funds	29,808,262	486,614	30,294,876	28,997,130	
<b>Total Wildlife Programs</b>	<b>73,359,096</b>	<b>1,236,377</b>	<b>74,595,473</b>	<b>68,127,475</b>	<b>91.33%</b>
Fish					
General Fund	20,232,267	888,177	21,120,444	20,773,589	
Lottery Fund	3,823,992	88,362	3,912,354	3,820,266	
Other Funds	67,336,749	1,205,552	68,542,301	63,739,479	
Federal Funds	93,786,970	1,609,135	95,396,105	80,907,241	
<b>Total Fish Programs</b>	<b>185,179,978</b>	<b>3,791,226</b>	<b>188,971,204</b>	<b>169,240,575</b>	<b>89.56%</b>
Administration					
General Fund	3,634,165	9,087	3,643,252	3,593,356	
Lottery Fund	77,688	4,216	81,904	76,087	
Other Funds	43,762,908	682,964	44,445,872	42,629,820	
Federal Funds	6,451,374	137,344	6,588,718	4,533,439	
<b>Total Administration</b>	<b>53,926,135</b>	<b>833,611</b>	<b>54,759,746</b>	<b>50,832,702</b>	<b>92.83%</b>
State Police					
Other Funds	24,040,949	-	24,040,949	22,188,305	
<b>Total State Police</b>	<b>24,040,949</b>	<b>-</b>	<b>24,040,949</b>	<b>22,188,305</b>	<b>92.29%</b>
Debt Service					
General Fund	174,217	-	174,217	174,216	
Other Funds	2,047,210	-	2,047,210	1,866,187	
<b>Total Debt Service</b>	<b>2,221,427</b>	<b>-</b>	<b>2,221,427</b>	<b>2,040,403</b>	<b>91.85%</b>
Capital Improvement					
General Fund	149,969	-	149,969	139,693	
Other Funds	6,145,344	5,542	6,150,886	5,306,934	
Federal Funds	3,092,986	-	3,092,986	598,728	
<b>Total Capital Improvement</b>	<b>9,388,299</b>	<b>5,542</b>	<b>9,393,841</b>	<b>6,045,355</b>	<b>64.35%</b>
Capital Construction					
General Fund	-	-	-	-	
Other Funds	10,000,000	-	10,000,000	800,523	
Federal Funds	-	550,000	550,000	-	
<b>Total Capital Construction</b>	<b>10,000,000</b>	<b>550,000</b>	<b>10,550,000</b>	<b>800,523</b>	<b>7.59%</b>
<b>Agency-wide</b>					
General Fund	28,408,880	1,049,405	29,458,285	28,807,731	97.79%
Lottery Fund	5,212,514	113,745	5,326,259	5,133,082	96.37%
Other Funds	191,354,898	2,470,513	193,825,411	170,297,987	87.86%
Federal Funds	133,139,592	2,783,093	135,922,685	115,036,538	84.63%
<b>Total Expenditures</b>	<b>358,115,884</b>	<b>6,416,756</b>	<b>364,532,640</b>	<b>319,275,338</b>	<b>87.58%</b>

**Oregon Department of Fish and Wildlife  
2017-19 Legislatively Approved Budget - Revenue**

		as of June 2019	\$	406.34	
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**Oregon Department of Fish and Wildlife  
2017-19 Legislatively Approved Budget - Expenditures**

		as of June 2019	\$	364.53	
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