



Memorandum

Oregon Department of Fish and Wildlife

Date: September 9, 2019
To: Commissioners
From: Mathew Oeder, Management Resources Division Administrator
Subject: Financial Report

Department Financial Report

The Commission Financial Report for the 2017-19 biennium, updated through August 2019, is attached. During the months of July and August, most of the remaining expected expenditures for the previous biennium were processed. The 2017-2019 biennium budget will remain open through December 2019 to make final adjustments including fully utilizing the General Fund and Lottery Funds. Overall, revenues came in as expected over the course of the biennium. Moving forward, 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. Even with the additional expenses and adjustments that will be made through December 2019, we expect our spending to land within our budgeted limitations.

2019-21 Budget Development

During the August 2019 commission meeting, a budget update was provided on the Legislatively Adopted Budget (LAB) and the end-of-session omnibus budget bill. Governor Brown signed both the agency budget bill, Senate Bill 5510, and the end-of-session omnibus budget bill, House Bill 5050, into law, in mid-August 2019. The update provided at the August 2019 commission meeting reflects what the Governor signed into law.

Budget Services staff is continuing to work on expenditure projections for the 2019-21 biennium and expect to have budget allocations to programs towards the end of November 2019.

Audit Updates

A Quality Assurance and Improvement Program (QAIP) has been developed and will be implemented by the internal auditor. A well-structured QAIP is a foundational piece of any audit function and is used to assure conformance with auditing standards. It also acts as a mechanism to capture audit improvement opportunities.

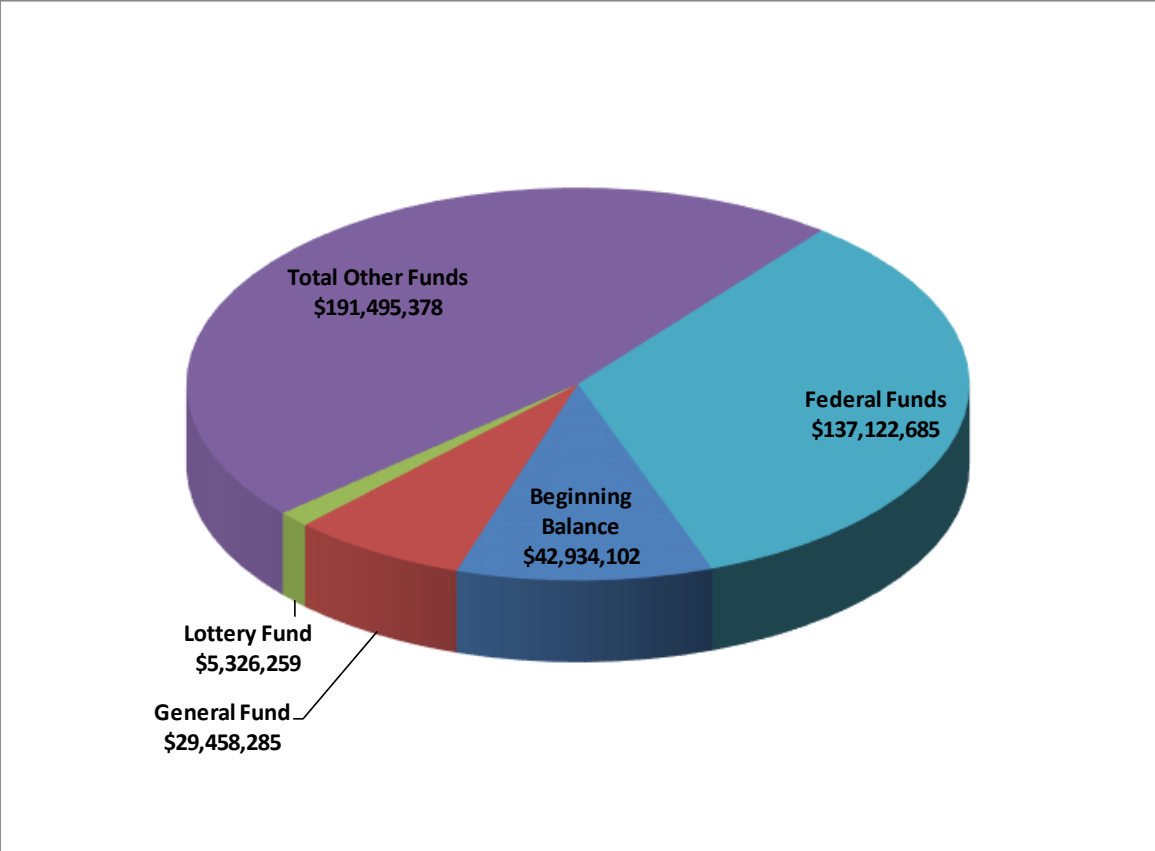
Recent meetings with various division and program managers has helped the internal auditor to gain understanding on how certain business processes and bodies of work are completed within the agency. The knowledge gained through these meetings will help shape the scope of potential future audits.

The Internal auditor is scheduled to attend a five-day workshop called Conservation Leaders for Tomorrow (CLfT) in Missoula, Montana. The workshop will help the auditor better understand the work of ODFW and how the agency fits into big picture topics such as the evolution of wildlife management, conservation efforts, role of hunting in society, hunting ethics, as well as wildlife laws and regulations.

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

	Legislatively Adopted Budget	Adjustments & E-Boards	Legislatively Approved Budget	Actuals as of 6/30/2019	100.0%
REVENUE					
Revenue Transactions for Prior Biennium (AY17)				324,845	
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	105,768,208	
Commercial Fisheries Fund	10,042,728	-	10,042,728	10,719,261	
All Other Categories	105,042,752	100,000	105,142,752	55,372,111	
Total Other Funds	234,329,480	100,000	234,429,480	171,859,580	
Federal Funds	134,339,592	2,783,093	137,122,685	141,401,209	
Total Revenue	402,290,466	4,046,243	406,336,709	346,743,215	85.33%
EXPENDITURES					
Expenditure Transactions for Prior Biennium (AY17)				6,425,691	
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	
Total Wildlife Programs	73,359,096	1,236,377	74,595,473	68,127,475	91.33%
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	
Total Fish Programs	185,179,978	3,791,226	188,971,204	169,240,575	89.56%
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	
Total Administration	53,926,135	833,611	54,759,746	50,832,702	92.83%
State Police					
Other Funds	24,040,949	-	24,040,949	22,188,305	
Total State Police	24,040,949	-	24,040,949	22,188,305	92.29%
Debt Service					
General Fund	174,217	-	174,217	174,216	
Other Funds	2,047,210	-	2,047,210	1,866,187	
Total Debt Service	2,221,427	-	2,221,427	2,040,403	91.85%
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	
Total Capital Improvement	9,388,299	5,542	9,393,841	6,045,355	64.35%
Capital Construction					
General Fund	-	-	-	-	
Other Funds	10,000,000	-	10,000,000	800,523	
Federal Funds	-	550,000	550,000	-	
Total Capital Construction	10,000,000	550,000	10,550,000	800,523	7.59%
Agency-wide					
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%
Total Expenditures	358,115,884	6,416,756	364,532,640	319,275,338	87.58%

**Oregon Department of Fish and Wildlife
 2017-19 Legislatively Approved Budget - Revenue
 as of June 2019 (Final) \$ 406.34**



**Oregon Department of Fish and Wildlife
 2017-19 Legislatively Approved Budget - Expenditures
 as of June 2019 (Final) \$ 364.53**

