

Oregon Parks and Recreation Commission

April 4, 2012

Agenda Item: 6a

Information

Topic: 2011-13 Budget Update

Presented by: Lisa VanLaanen

The March 2012 Lottery forecast was released February 8, 2012. It reflects a decrease in Lottery Fund revenue for the Department of \$487,065. Since the close of session, the Lottery Fund revenue forecast has decreased by \$2,668,758. The Department's budget was built on a Lottery Fund revenue forecast of \$84.6 million and the March 2012 forecast is \$81.95 million. The table below reflects the change in the Lottery revenue forecast for both the 2011-13 and 2013-15 bienniums.

Lottery Forecast History: OPRD's Share of PNRF				
	2011-13		2013-15	
Forecast Date	Forecast	Change from Prior Forecast	Forecast	Change from Prior Forecast
May 2011 Forecast	\$84,622,166		\$91,884,160	
September 2011 Forecast	\$84,128,907	(\$493,259)	\$91,200,500	(\$683,660)
December 2011 Forecast	\$82,440,473	(\$1,688,434)	\$89,257,654	(\$1,942,846)
March 2012 Forecast	\$81,953,409	(\$487,065)	\$87,413,526	(\$1,844,128)
Total Cumulative Change		(\$2,668,758)		(\$4,470,635)

During the February legislative session, Senate Bill 5701 granted additional spending limitation to the Department. This limitation was for:

- a. Acquisitions \$2,190,000 federal funds
- b. Natural Heritage Program grants \$861,950 federal funds
- c. Lottery funds across the agency \$1,731,242

However, the 3.5% supplemental ending balance hold back in Other and Lottery Funds was not restored to the agency's budget. This is a permanent reduction to the Department's base budget. In addition, Senate Bill 1579 removed the requirement that the Department report fee waivers each year.

On December 13, 2011, Governor Kitzhaber announced a statewide hiring freeze scheduled to last through the February 2012 Legislative Session. In addition, agencies were asked to curtail all non-critical spending. Since the session has ended, the decision to fill positions is returned to agency directors. Spending restrictions have been lifted; however, managers should continue to critically examine expenditures to be certain they are prudent, appropriate and necessary.

The accounting records for the 2009-11 biennium are officially closed. Due to prudent spending during the biennium, the Department closed the biennium with more cash than anticipated. The table below shows the final cash balances and compares them to the budgeted balances.

2009-11 Biennium Ending Cash Balances			
	Budgeted 2009-11 Ending Cash	2009-11 Ending Cash	Difference
Lottery Funds:			
LGGP	3,236,870	3,393,403	156,533
All else	7,574,071	11,803,687	4,229,616
Total	10,810,941	15,197,090	4,386,149
Other Funds:			
Trust and Dedicated	8,346,858	6,900,232	(1,446,626)
OPMA	522,718	477,916	(44,802)
ATV	6,285,458	6,995,659	710,201
State Fair	1,752,929	1,579,646	(173,283)
All else	4,906,360	9,419,591	4,513,231
Total	21,814,323	25,373,044	3,558,721
Grand Total	32,625,264	40,570,135	7,944,871

Prior Action by Commission: None

Action Requested: None

Prepared by: Tanya Crane

Oregon Parks and Recreation Commission

April 4, 2012

Agenda Item: 6b

Information

Topic: 2013-15 Budget Planning

Presented by: Lisa VanLaanen

The Department is working on development of the 2013-15 biennium budget. Below are broad categories where analysis, projections, assumptions and decisions are being made as the Agency Request budget is built. These topics are discussed in detail in Attachment A.

- A. Revenues
 - a. Lottery Fund
 - b. Other Fund
 - c. Federal Fund
- B. Expenditures
 - a. Base Budget
 - b. Personal Services
 - c. Standard Inflation
 - d. Exceptions
 - e. Policy Packages
- C. Ending Balance
 - a. Appropriate Reserves (Cash Flow, Salary/Benefits)
 - b. Unobligated Balances
- D. Performance Measures
- E. Process Details
 - a. Available Information
 - b. Decision Making
 - c. Approvals

Prior Action by Commission: Information briefing to the Commission at the January 2012 meeting on budget planning for 2013-2015.

Action Requested: None

Prepared by: Tanya Crane

**Oregon Parks and Recreation Commission
Narrative for 2013-15 Budget Building
April 4, 2012**

The Department has started developing the 2013-15 biennium budget at an agency wide level. Detail down to the program level will be developed as statewide budget instructions are issued and the statewide budget system (ORBITS) is opened for budget development. This document provides information about where the Department is in developing the revenue forecast, projecting expenditures, determining appropriate ending cash balances and performance measures.

A. Revenues:

- a. Lottery Fund: The budget will be based on the June 2013 Lottery forecast provided by the Office of Economic Analysis, part of the Department of Administrative Services (DAS). The current (March 2012) forecast for 2013-15 is \$87.3M which is \$1.8M lower than the December 2011 forecast.

The 2009-11 actual lottery revenue was \$81,456,970 and the current biennium's forecast is \$81,953,409; it may be unreasonable to assume that actual 2013-15 lottery revenues will be \$87.3M – an increase of \$5.46M. The Department should consider not requesting limitation based on the full \$87.3M; it would be prudent to base the budget on number closer to \$82 or \$83M.

- b. Other Fund:
- *Park User Revenues (Camping, Day Use)*: As the budget is developed each biennium, the Department needs to look at revenues generated in the parks to determine if any adjustments should be requested during the legislative process. Because of the addition of Lottery Funds to the Department's budget, there was a long period where other fund revenue adjustments were not requested. During the 2009-11 biennium, OPRD raised camping and day use rates for the first time since 1997. The recommendation of the 2009 legislative committee was to ask for smaller routine adjustments rather than waiting so long and then having large adjustments. The Department followed that direction and requested increases for the 2011-13 biennium; the 2011 Legislature did not approve the increases.

Staff are currently reviewing the rate structure and developing options for consideration. Options for consideration include:

1. Increase revenues based on inflation but account for market factors
 2. Implement the Pet Friendly Program Fee
 3. Review Day Use program and implement additional sites
- *RV Registrations*: The Department will create a forecast based on current data available on monthly RV registrations and receive a forecast from the Oregon Department of Transportation (ODOT). The revenue amount in the Department's 2013-15 budget will be based on the ODOT forecast; if OPRD believes the ODOT forecast is high, the additional revenue will be held in ending balance.

A review of Senate Bill 29 (2007) indicates that the state/county split of 65/35 will revert to 70/30 effective July 1, 2015.

- *Roads and Rest Areas*: The Department receives funding from ODOT for rest area maintenance and paving. Each biennium a contract is negotiated; inflation has been part of the agreements.

OPRD recently started discussions with ODOT regarding funding for the 2013-15 biennium. OPRD was seeking a 3.6% increase in funding for rest areas and 3% for paving to help cover the cost of inflation. ODOT has preliminarily indicated that they are seeking a 5% reduction in funding for both rest area maintenance and paving of park roads to match their across the agency reductions to adjust for declining gas tax revenues.

OPRD explained to ODOT that for the 36 rest areas currently maintained under contract by OPRD, it is projected that ODOT compensation will cover 57% of the operating costs in the 2011-13 biennium (\$3.4 million out of \$5.9 million). With the proposed reduction, ODOT would be covering only 49% of the operating costs of these rest areas in the 2013-15 biennium (\$3.2 million out of \$6.5 million). ODOT indicated that they would consider dropping some of the rest areas from the contract and are awaiting a proposal from OPRD that would bring expectations more in line with the anticipated reduced funding.

The proposed reduction for paving would be \$62,000 less for an anticipated budget of \$1.2 million.

- c. Federal Fund: The Department will continue to base federal fund revenues on current awards doubled and adjusted for any known changes in federal funding. In addition, the Budget Unit is working with the federal grant programs to determine what awarded grants will carry over into the new biennium before being fully paid to the grantee. Additional limitation will need to be requested in a policy package.

B. Expenditures

- a. Base Budget: Base budget is the 2011-13 Legislatively Adopted Budget adjusted for any legislative actions through the February 2012 session. The table below shows the Department's 2011-13 Legislatively Approved Budget by SCR.

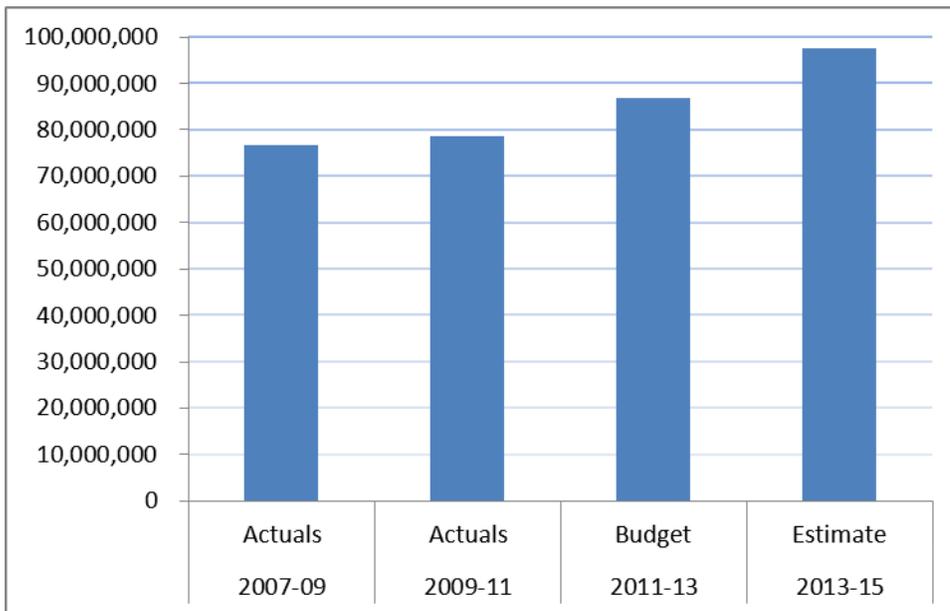
	Lottery	Other	Federal	Total	Pos	FTE
Director's Office	1,490,829	2,222,001	0	3,712,830	11	11.00
Central Services	9,372,222	14,125,359	0	23,497,581	77	72.94
Park Development	20,881,105	5,902,985	4,596,870	31,380,960	18	17.50
Direct Services	28,901,380	52,091,910	1,918,952	82,912,242	701	442.35
Community Support/Grants	13,199,640	13,292,287	9,270,064	35,761,991	30	30.00
Oregon Exposition Center	3,440,208	11,593,616	0	15,033,824	41	29.24
Debt Service	4,261,181	0	0	4,261,181	0	0.00
Total	81,546,565	99,228,158	15,785,886	196,560,609	878	603.03

- b. Personal Services: This category of the budget has two pieces: PICS and Non PICS generated values.
- *PICS*: The PICS (Position Inventory Control System) generates costs associated with specific positions. PICS freeze will occur sometime in April 2012. The freeze will project costs based on the specific people in positions at the time of the freeze.
 - *Non PICS*: Some Non PICS items (temporaries, differentials, unemployment) are given standard inflation. Mass transit costs are calculated as a percentage of Salary and Wages. Pension Obligation Bonds are adjusted statewide and OPRD will be given a number to build into the budget.

There are several drivers of Personal Services costs:

1. Salary increases - either step increases and/or general cost of living adjustments,
2. Health insurance – costs to provide insurance have steadily increased; starting in January 2012 employees are paying 5% of the cost for their plan,
3. PERS costs – the employer rate is updated every biennium plus the employer currently picks up the employee contribution,
4. Pension Obligation Bonds – amount set as a statewide total, allocated to agencies and then collected as a percentage of salaries paid,
5. Furlough Days –these unpaid days have been used for cost savings; fully restoring these 10-14 days per biennium will increase costs.

Below is a chart showing the growth of staffing costs over the last several biennia. For the purposes of the initial estimate for 2013-15, 2011-13 budgeted costs were inflated by 13%. This percentage was supplied by DAS Budget and Management (BAM). It should be noted that these increases are for salary and benefits increases only; the Department has not increased staffing levels.



- c. Phase In/Out: Budgets need to be adjusted for new programs that were not funded for the entire 24 months (Phase In) and for programs that ended during the biennium or for one-time costs (Phase Out). The table below shows the Department’s proposed Phase Ins and Outs.

Phase In and Out						
	Lottery	Other	Federal	Total	Pos	FTE
Phase In:						
Natural Heritage Program		7,088	37,672	44,760		
Phase Out:						
LWCF Compliance			(284,784)	(284,784)	(2)	(1.50)
Grant Carryover			(3,150,387)	(3,150,387)		
FEMA - Spring Valley Trail	(20,684)	(62,501)		(83,185)		
Property Acquisition		(2,179,561)	(2,190,000)	(4,369,561)		
Marine Reserves		(500,000)		(500,000)		
Natural Heritage Grants			(861,950)	(861,950)		
FHWA - Lautrell Falls			(816,898)	(816,898)		
Total	(20,684)	(2,742,062)	(7,304,019)	(10,066,765)	(2)	(1.50)

- d. Standard inflation: A statewide inflation percentage is set for all budget building. It will be used on Non PICS personal services, services and supplies, capital outlay, and special payments. The approved rate may or may not cover the actual increased costs to operate the park system. When standard inflation does not keep up with rising costs, agencies may request exceptions to standard inflation or submit policy packages to increase limitation.
- e. Exceptions: The Department is planning to request a number of exceptions. When requesting an exception during the budget building process, OPRD will review historical costs, budgets and allowable inflation factors. In addition, the Department will need to explain increased costs based on rate increases or utilization increases. Exception in the analytical stage are:
- *Unemployment* – the agency pays actual costs billed quarterly by the Employment Department. Primarily these costs are associated with laying off seasonal staff. Costs have increased as people stay on unemployment longer.
 - *Utilities* – this would be electricity, natural gas, water/sewer costs. This analysis is looking at what is driving the increase – cost or usage.
 - *Fleet* – this would be for agency vehicles leased from DAS. The analysis is looking at rental cost increases above standard inflation and increased usage.
 - *Fuel* – this would be for vehicle fuel as well as equipment fuel. The analysis is looking at cost increases (price per gallon) and/or increased usage.

f. Policy Packages: Policy packages are intended to establish or abolish programs, to enhance or reduce programs or make other changes to programs. Changes made from the existing base budget for the program can also be for one-time costs. The Department is considering a number of policy packages as listed below (in no particular order); in addition, should the exceptions requested above be denied in the administrative budget process, necessary increases could become policy packages for decision making in the Governor's budget process and by the Legislature.

- *Business Accounts, Preventive Maintenance* – if an analysis of cash flow indicates that there is excess cash in this account, request additional limitation. For 2011-13, the Department increased this limitation by \$500K but the S&S reductions and holdback reduced the overall increase.
- *State Fair* – based on a review of the business model for the annual State Fair, convert a number of positions to limitation for temporary staff or contractors.
- *Grant Carryover* – many of the Department's grant programs award funds to recipients during the biennium. Once an award has been made, the recipient must complete work and send a request for payment. Completion of grant work often crosses bienniums. Grants that are not completed must be carried over to the following biennium for payment – and that requires limitation.
- *Heritage federal limitation* – based on the 2010, 2011 and 2012 federal awards for the State Historic Preservation Office (SHPO), the Department needs to increase the base budget amount of limitation for the SHPO. The federal fiscal year amount for 2010 was \$857,174 , 2011 was \$855,394 and 2012 was \$865,309. This is an increase over 2008 and 2009 when the awards were \$720,761 and \$780,579 respectively.
- *Heritage Cultural Trust* – these fund come from the Cultural Trust; Trust fund revenues come from license plates and donations from taxpayers (they get a state income tax credit for the donation amount). OPRD is one of five partners that split the revenue based on an agreed upon formula. The department's funds are for both the State Historic Preservation Office and the Heritage Commission.

The Department has received these funds for a number of biennia and the amount has grown. Previously, small grant limitation has been used to spend these funds. Going forward, it would be best to place the necessary limitation in Heritage's budget. In the 2011-13 biennium the projected revenue is \$257,000.

- *Heritage Cemetery Fund* - late in the 2009-11 biennium the Department learned it would be the recipient of funds from the Medack Memorial trust to benefit Historic Cemeteries. These funds are estimated to be approximately \$70,000 per biennium. These funds are added to already existing funds for grants from the Cemetery Program. This package would request limitation to pay out these grants.
- *ATV Enhancements* – if there is excess cash in the ending balance after reviewing revenue and expenditure projection, possible one time increases should be considered to spend down the balance. In addition, a package may be necessary to have expenditure limitation match with projected revenues so that the ending balance does not routinely increase. The program is finally to a point where demand for grants exceeds limitation.

- *Increased limitation for Operations* – depending on the outcome of the Department’s exception requests and available funding, there are areas where additional limitation would improve OPRD’s ability to conduct business. Following is a list (in no particular order) of possibilities:
 1. Work Crews – increase funds to have more Dept of Corrections and youth crews working in the parks on various projects.
 2. Hazard Trees – increase funds, possibly from the Park Stewardship account, to address backlog of hazard tree abatement in campgrounds and day use areas.
 3. Radios – this has 2 components: a) increases costs from the Department of Forestry (may try to address as an exception), b) begin conversion of radios to digital (over a number of bienniums).
 4. Seasonal Vehicles – funding to continue to purchase Department owned vehicles for seasonal fleet needs.
 5. Preventive Maintenance – this could have several pieces depending on available funding: a) increased limitation available for Trust and Dedicated accounts related to Preventive Maintenance, b) add funds to FIP, c) request one-time limitation to spend available funds.
 6. Acquisition Fund – consider asking for limitation from this dedicated account; it would be unscheduled until needed.
- g. Other Considerations: A policy discussion needs to move forward on the Oregon State Fair and Exposition Center (OSFEC) that includes the future of the grounds, the annual fair and the cost to the Department of subsidizing both the debt service and the operation of the facilities.

Currently the annual event loses approximately \$462 thousand per biennium (\$231K per event). The Exposition Center business loses approximately \$2.938 million per biennium, resulting in a loss of about \$3.4 million per biennium which is supplemented by Measure 76 Lottery Fund dollars. Additionally, there is approximately \$4.3 million M76 Lottery Funds expended to cover the Debt Service on the Pavilion and other previous capital investments, increasing the total biennial loss to approximately \$7.7 million.

The OSFEC budget request will be reviewed in the Economy and Jobs Outcome Area under the new 10 year Plan for Oregon budget process. The Program Funding Team will review the budget request to determine how/if it contributes to the desired statewide outcomes of Economy and Jobs. This will provide a review of the State Fair and Exposition Center business in a much broader context and present an opportunity to scale the expenditures back to meet revenues as well as bring new partners that could assist in meeting the outcome goals. This could provide impetus and support for achieving the Department’s objective of eliminating the lottery subsidy for OSFEC. A phased approach of reducing the subsidy for the fair in the 2013-15 budget with elimination of the operating subsidy by 2015-17 is being considered by staff.

The state is required to meet its obligations regarding the \$4.3 million (2011-13 biennium amount) in debt service payments until the debt is paid off in 2018. Total debt service payments between now and 2018 are \$11.4 million to pay off the remaining debt of \$9.7 million. To date (including the 2011-13 biennium), OPRD has provided a subsidy of

\$31.2 million for operations and debt service related to the OSFEC; at current levels, an additional operating and debt service subsidy of \$17.4 will be necessary before the bonds are paid off (thru the 2017-19 biennium). OPRD will have invested a total of \$48.7 million in M76 lottery funds.

C. Ending Balances

- a. Appropriate Reserves – The Department needs to have a number of reserves. Each one has a specific purpose or restriction on the funds. Below is a list of reserves and a description of the reason for the reserve, amounts if known and/or the restrictions.
 - *Reserve for Salary and Benefits* – this balance is reserved for salary and benefits increases negotiated above the amount included in the PICS freeze; this would be things like cost of living adjustments (COLA). The Department reserves 6% of PICS generated costs and Pension Obligation Bonds.
 - *Cash Flow*- this balance is intended to cover expenditures when revenues are low and expenditures are high. The Department has a seasonal flow of revenues and expenditures that do not always match. In 2009-11, this reserve was \$9M and for 2011-13 is was raised to \$12M. This balance can be any combination of Other and Lottery Funds that the Department determines is reasonable. Staff are currently working to determine what the cash flow reserve should be for the 2013-15 biennium.
 - *Oregon State Fair and Expo Center*– this balance is dedicated to the operation of the OSFEC. All revenue generated is placed in this account as are all Other Fund expenditures.
 - *Oregon Property Management (OPMA)* – the balance in this account is to be used for heritage preservation. Revenues and expenditures related to the Special Assessment program are placed in this account. Additional other revenues and expenditures can be placed in this account.
 - *ATV* – this balance is reserved for use by the ATV program. Revenues generated in this program are dedicated for expenditures on the program. While there is a permit fee in this program, the vast majority of the revenue comes from the Unrefunded Fuels tax transfer from ODOT. This transfer is made annually; therefore, it is reasonable to maintain the equivalent of the average one year’s transfer as a cash flow reserve. The amount would be approximately \$5.5M.
 - *Trust and Dedicated Accounts* – this balance has a number of pieces all of which are dedicated to specific purposes. The big categories are: Preventive Maintenance, Business Accounts, Park Stewardship and Trusts.
 - *Local Government Grants* – this balance is reserved for grants that have been awarded but not yet paid to the recipients. In addition, with the requirement that 12% of Lottery funds be dedicated to local grants, any returned grant funds would be part of this balance until awarded and paid to a new recipient.
 - *Possible empty revenues* – in some cases, the revenue forecast included in the budget is provided by an entity outside the Department. If OPRD forecasts that the revenue will be lower than the amount included in the budget, a reserve is held in the ending balance for “empty revenue” (i.e. revenue not expected to actually be received). This prevents the Department from over budgeting expenditures and then needing to make cuts.

The table below reflects the reserves in the 2011-13 biennium budget. It shows the dollar values by fund type and the percentage of the Legislatively Approved Budget.

2011-13 Reserves					
	Lottery	Other	Federal	Total	% LAB
Salary and Benefits	1,299,119	3,876,894		5,176,013	2.63%
Operating Cash	6,000,000	6,000,000		12,000,000	6.10%
SW Suppl Ending Balance	3,027,340	3,488,673		6,516,013	3.32%
Local Gov't Grants	3,236,873			3,236,873	1.65%
State Fair and Expo		1,702,538		1,702,538	0.87%
OR Property Mgmt Acct		642,912		642,912	0.33%
ATV		6,216,142		6,216,142	3.16%
Trust/Dedicated Funds		5,478,860		5,478,860	2.79%
Empty Revenues		2,975,907		2,975,907	1.51%
	13,563,332	30,381,926	0	43,945,258	22.36%
2011-13 Leg Approv Budget	81,546,565	99,228,158	15,785,886	196,560,609	

- b. Unobligated Balances – This would be any funds remaining after subtracting projected expenditures and reserves from Beginning Balances plus projected revenues. These balances would be available to fund the above listed policy packages.

D. Performance Measures – Every biennium the Legislature approves Performance Measures for the agency. The agency may propose changes to the measures during the budget development process; in addition, targets are updated. Attached is a simple chart of the Department’s measures and the targets. No changes are proposed at this time.

As the statewide implementation of the 10 year plan moves forward, recommended outcome measures may provide opportunities in the future for the Department to change its Performance Measures to better align with the outcome measures and to provide management information.

E. Process Details

- a. Available Information: The information provided in this document and accompanying attachments are based on the best information available. Changes continue to occur – forecasts will be updated, PICS freeze will occur and the standard inflation factor will be announced.
- *Budget Kick Off Meeting* – March 20, 2012 for Agency Heads and Budget Directors; meeting for budget staff not yet scheduled.
 - *Revenue Forecast* – Agency revenue projections for Other and Federal funds are traditionally due to BAM analyst March 30th.
 - *PICS Freeze* – sometime in April, as early as April 1 more likely mid-month.
 - *Current Service Level (CSL)* – CSL is traditionally due at the end of June. Base budget plus PICS adjustments plus phase in minus phase out plus standard inflation plus approved exceptions equals CSL.
 - *PICS transmittal* – traditionally due June 30th.
 - *ORBITS transmittal* – traditionally due July 31st.

- *Program Funding Teams* – Official forms, currently being developed, must be submitted for the first review June 1, 2012. The forms will be completed for each program at the SCR level. The first round submissions will be conceptual in nature and not have final detailed numbers in them. These documents present the need for the program.
 - *Outcome Areas* – The Department will be part of 3 areas: Healthy Environments, Economy and Jobs and Improving Government. Each area will be given policy directions (April 2012) and will create a structure of how they will work together (meetings currently on going). In areas with General Fund and non-restricted Lottery Funds, the outcome areas will be given targets for the amount available to spend.
- b. Decision Making: The Department will continue to:
- review and refine revenue estimates,
 - determine revenue available for policy packages,
 - complete analysis for exceptions,
 - calculate policy package amounts,
 - review and rank packages in priority order,
 - determine what packages will be funded.
- c. Approvals: The Department will bring the draft 2013-15 Agency Request Budget to the Commission for approval in June 2012.

Oregon Parks and Recreation Department
Proposed 2013-15 Key Performance Measures (KPM)

KPM Number	KPM Title	KPM Description	2013-15 Targets
1	PARK VISITATION	Visitors per acre of OPRD property	450
2	HERITAGE PROGRAM BENEFITS	Number of properties, sites, or districts that benefit from an OPRD-managed heritage program.	2,087
3	GRANT PROGRAMS	Percent of Oregon communities that benefit from an OPRD-managed grant program.	40%
4	CITIZEN SATISFACTION	Percent of Oregonians who believe that Oregon is doing a "Very or Somewhat Good" job of providing parks and natural areas and preserving Oregon's heritage.	90%
5	PROPERTY ACQUISITION	Percentage of identified acquisition needs met.	75.60%
6	ALTERNATIVE CAMPING FACILITIES	Percent of alternative camping opportunities per total campsites available.	4.90%
7	FACILITIES BACKLOG	Percent reduction in facilities backlog since 1999.	74%
8	CUSTOMER SATISFACTION	Percent of customers rating their overall satisfaction with the agency above average or excellent.	Overall: 94%; Accuracy: 92%; Availability of Information: 90%; Expertise: 92%; Helpfulness: 94%; Timeliness: 92%
9	STATE FAIR REPEAT ATTENDANCE	Percentage of fairgoers who have visited the Oregon State Fair at least once every other year.	87.50%
10	EXPOSITION EVENTS	Percentage increase in annual Exposition Center gross revenue.	5%
11	COMMISSION BEST PRACTICES	Percent of total best practices met by the State Parks and Recreation Commission	100%

D R A F T all numbers are high level estimates

	2013-15 All Funds	Lottery				Other						Federal
		Non dedicated	Loc Govt Staff	Loc Govt	Total	Non dedicated	OSFEC	OPMA	ATV	Trust / Dedicated	Total	
Estimated Beginning Balance	48,042,243	12,400,191	0	3,568,106	15,968,297	17,057,144	2,154,768	804,616	7,430,188	4,627,230	32,073,946	0
Revenues												
Non Business License and Fees	2,287,347				0	550,000			1,737,347		2,287,347	
Park User Fees	42,758,128				0	41,335,067				1,423,061	42,758,128	
Charges for Services	9,580,659				0		9,580,659				9,580,659	
Rents and Royalties	1,858,193				0		1,858,193				1,858,193	
Interest Income	342,472				0	198,308	23,560		74,016	46,588	342,472	
Sales Income	2,600,000				0					2,600,000	2,600,000	
Other Revenue												
Ocean Shore	75,000				0					75,000	75,000	
Forest Management	490,000				0	245,000				245,000	490,000	
Heritage Funds	150,000				0			150,000			150,000	
Other Grants	5,294,347				0	5,294,347					5,294,347	
Misc Revenue	767,514				0	767,514					767,514	
Federal	8,853,015				0						0	8,853,015
From DAS	87,413,526	76,455,360	468,543	10,489,623	87,413,526						0	
From Econ/Comm Develop	257,000				0	257,000					257,000	
From Marine Board	425,000				0	425,000					425,000	
From ODOT												
ATV	12,032,686				0				12,032,686		12,032,686	
RV	32,838,710				0	32,838,710					32,838,710	
Roads	1,243,044				0	1,243,044					1,243,044	
Rest Areas	3,396,221				0	3,396,221					3,396,221	
ODOT Funded Position	181,000				0	181,000					181,000	
Salmon Plate	469,773				0	469,773					469,773	
Tfr to Counties	(10,263,194)				0	(10,263,194)					(10,263,194)	
Tfr to Forestry	(1,255,220)				0				(1,255,220)		(1,255,220)	
Tfr to ODOT	(661,798)				0				(661,798)		(661,798)	
Total	201,133,423	76,455,360	468,543	10,489,623	87,413,526	76,937,790	11,462,412	150,000	11,927,031	4,389,649	104,866,882	8,853,015
Available Revenues	249,175,666	88,855,551	468,543	14,057,729	103,381,823	93,994,934	13,617,180	954,616	19,357,219	9,016,879	136,940,828	8,853,015
Expenditures												
2011-13 LAB	191,777,417	69,676,374	420,795	9,718,154	79,815,323	69,039,626	11,593,616	30,297	11,672,150	6,892,469	99,228,158	12,733,936
Actions from Feb 2010 Spec Session	4,783,192	1,614,991		116,251	1,731,242						0	3,051,950
Guestimated PS increase (13%)	10,656,761	4,260,288	45,839		4,306,127	5,706,753	349,956		172,938		6,229,647	120,987
Adjust State Fair Debt Service	(108,298)	(108,298)			(108,298)						0	
Phase In												
Natural Heritage (11/13 Pkg 104)	44,760				0	7,088					7,088	37,672
Phase Out												
LWCF Compliance (11/13 Pkg 107)	(284,784)				0						0	(284,784)
LWCF, RTP, CLG Carryover (11/13 Pkg 107)	(3,150,387)				0						0	(3,150,387)
FEMA Spring Valley (11/13 Pkg 116)	(83,185)	(20,684)			(20,684)	(62,501)					(62,501)	
Acquire Property (11/13 Pkg 118)	(2,179,561)				0					(2,179,561)	(2,179,561)	
Marine Reserves (11/13 Pkg 499)	(500,000)				0	(500,000)					(500,000)	
Lautrell Falls/Mitchell Point (11/13 Pkg 810)	(816,898)				0						0	(816,898)
Jan JIW&M Natural Heritage	(861,950)				0						0	(861,950)
Jan JIW&M Acquisition Grant #1	(2,000,000)				0						0	(2,000,000)

D R A F T all numbers are high level estimates

	2013-15											
	All Funds	Lottery				Other					Federal	
	Total	Non dedicated	Loc Govt Staff	Loc Govt	Total	Non dedicated	OSFEC	OPMA	ATV	Trust / Dedicated	Total	
Jan JIW&M Acquisition Grant #2	(190,000)				0						0	(190,000)
Total Phase Outs	(10,066,765)	(20,684)	0	0	(20,684)	(562,501)	0	0	0	(2,179,561)	(2,742,062)	(7,304,019)
Inflation on:												
Non PICS	131,284	42,576	80		42,656	41,799	46,702		106		88,607	21
S&S	1,765,308	794,685	1,829		796,514	446,916	200,989	848	54,002	125,447	828,202	140,592
AG	10,665	4,876			4,876	5,071	718				5,789	
SGSC	254,226	94,497			94,497	159,729					159,729	
CO	121,892	44,113			44,113	70,141	1,249			6,389	77,779	
SP	643,465	22,694		275,363	298,057	37,943			235,464	125	273,532	71,876
SP (12% for LGGP)	379,855			379,855	379,855						0	
Total Inflation	3,306,695	1,003,441	1,909	655,218	1,660,568	761,599	249,658	848	289,572	131,961	1,433,638	212,489
Total Adjustments	8,616,345	6,749,738	47,748	771,469	7,568,955	5,912,939	599,614	848	462,510	(2,047,600)	4,928,311	(3,880,921)
Estimated 2013-15 Expenditures	200,393,762	76,426,112	468,543	10,489,623	87,384,278	74,952,565	12,193,230	31,145	12,134,660	4,844,869	104,156,469	8,853,015
Remaining Revenues	48,781,904	12,429,439	0	3,568,106	15,997,545	19,042,369	1,423,950	923,471	7,222,559	4,172,010	32,784,359	0
Reserve for Salary and Benefit increase	5,557,911	2,221,904	23,907		2,245,811	2,976,291	182,515		90,194		3,249,000	63,100
Operating Cash Reserve	17,500,000	5,300,000			5,300,000	6,700,000			5,500,000		12,200,000	
Assume LF forecast decline to current level	5,413,526	4,763,903		649,623	5,413,526						0	
Revenue Available for Packages	20,310,467	143,632	(23,907)	2,918,483	3,038,208	9,366,078	1,241,435	923,471	1,632,365	4,172,010	17,335,359	(63,100)
Fund Shift for Regular Operations	0				0	0					0	
Total	20,310,467	143,632	(23,907)	2,918,483	3,038,208	9,366,078	1,241,435	923,471	1,632,365	4,172,010	17,335,359	(63,100)
Package Information:												
	0				0						0	
	0				0						0	
	0				0						0	
	0				0						0	
Total Packages	0	0	0	0	0	0	0	0	0	0	0	0
Additional Revenue:												
	0				0						0	
	0				0						0	
Total Revenues	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balances	20,310,467	143,632	(23,907)	2,918,483	3,038,208	9,366,078	1,241,435	923,471	1,632,365	4,172,010	17,335,359	(63,100)

Assumptions:

1. Revenue is based on 2011-13 current forecast; LF is from DAS March 2012 forecast.
2. Personal Services increased at 13%
3. Standard inflation increase is 2.8%.
4. Assumed higher than standard inflation for SGSC and AG.