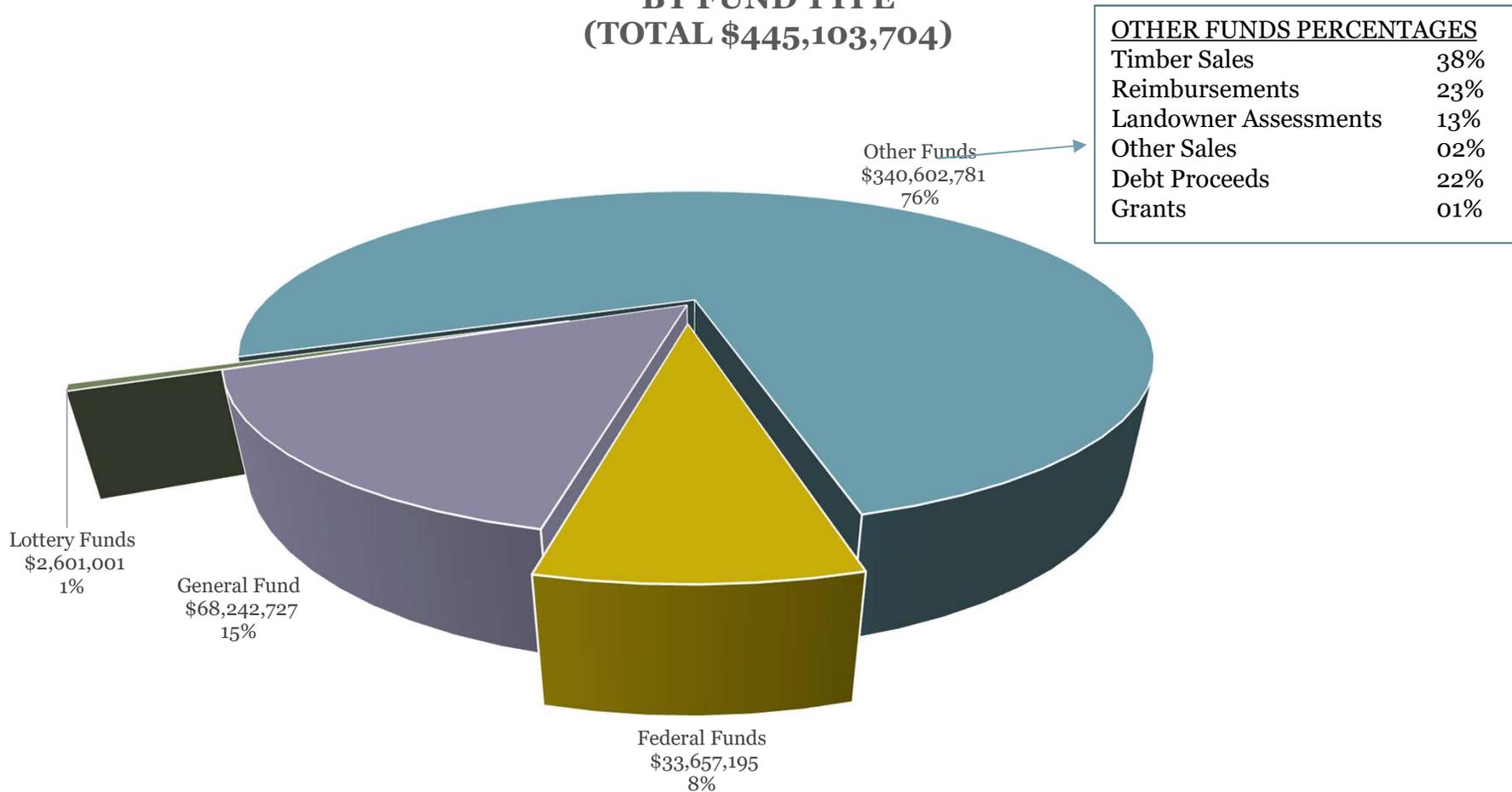


Financial Dashboard

Board of Forestry – November 1, 2017

**OREGON DEPARTMENT OF FORESTRY
2017-2019 LEGISLATIVELY ADOPTED BUDGET AS OF SEPTEMBER 2017
BY FUND TYPE
(TOTAL \$445,103,704)**



Source Data: Legislatively-Adopted Budget as of September 2017; Agency Financial Data as of September 2017

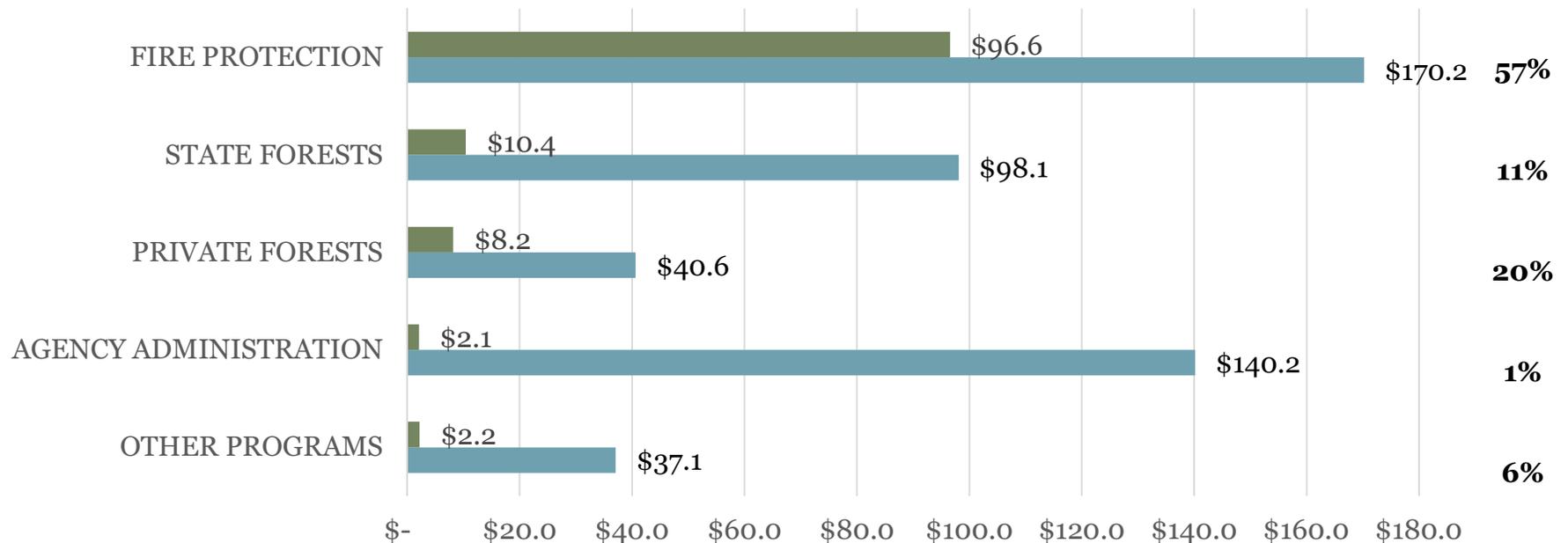
Financial Dashboard

OREGON DEPARTMENT OF FORESTRY REVENUES TO DATE V. PROJECTED BIENNIAL REVENUES

2017-2019

AMOUNTS SHOWN IN MILLIONS
(12.5% of the Biennium has lapsed)

■ Revenues + Current Receivables
■ Legislatively Adopted Revenues



AMOUNT RECEIVED + CURRENT RECEIVABLES TO DATE VERSUS PROJECTED BIENNIAL REVENUES

Shows a total of revenues received plus current receivables from July 1, 2017 through September 30, 2017, including all legislative actions through September, against the projected revenues for the 2017-19 biennium.

State Forests revenues are shown as net of revenues collected for the counties and internal revenue transfers.

Fire Protection's revenues don't include the outstanding \$40 million loan and don't include receivables due from Fire Season 2017.

Administration's budgeted revenues include \$100M~ for the Elliott State Forest Acquisition.

Other Programs includes budgeted revenues for Capital Construction of \$3.8M.

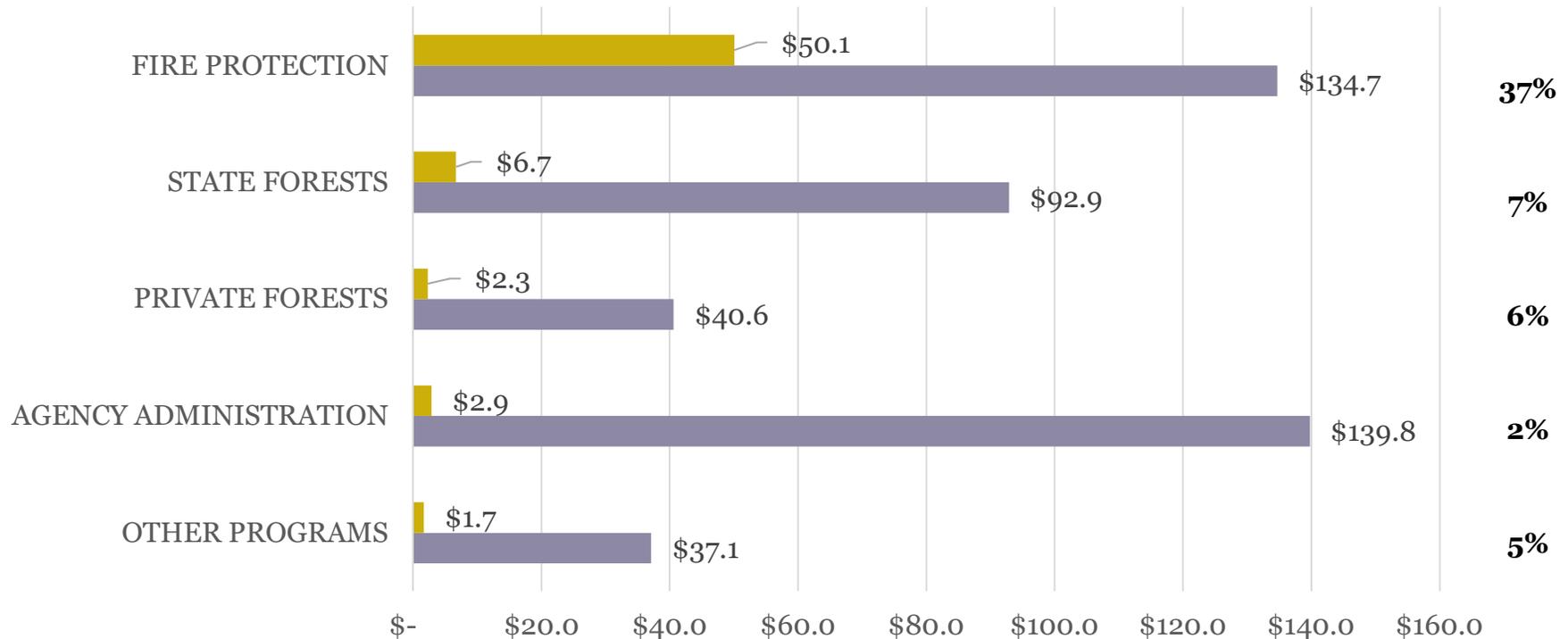
Financial Dashboard

OREGON DEPARTMENT OF FORESTRY AMOUNT SPENT TO DATE V. BIENNIAL BUDGET

2017-2019

AMOUNTS SHOWN IN MILLIONS
(12.5% of the Biennium has lapsed)

■ Expended to Date
■ Legislatively Adopted Budget



AMOUNT SPENT TO DATE VERSUS BIENNIAL BUDGET

Shows total expenditures from July 1, 2017 through September 30, 2017 against the 2017-19 Legislatively Adopted Budget.

Budgetary figures are current as of September 2017.

Administration's budgeted expenditures include \$100M~ for the Elliott State Forest Acquisition.

Other Programs budgeted expenditures include \$3.8M for capital construction.

Financial Dashboard

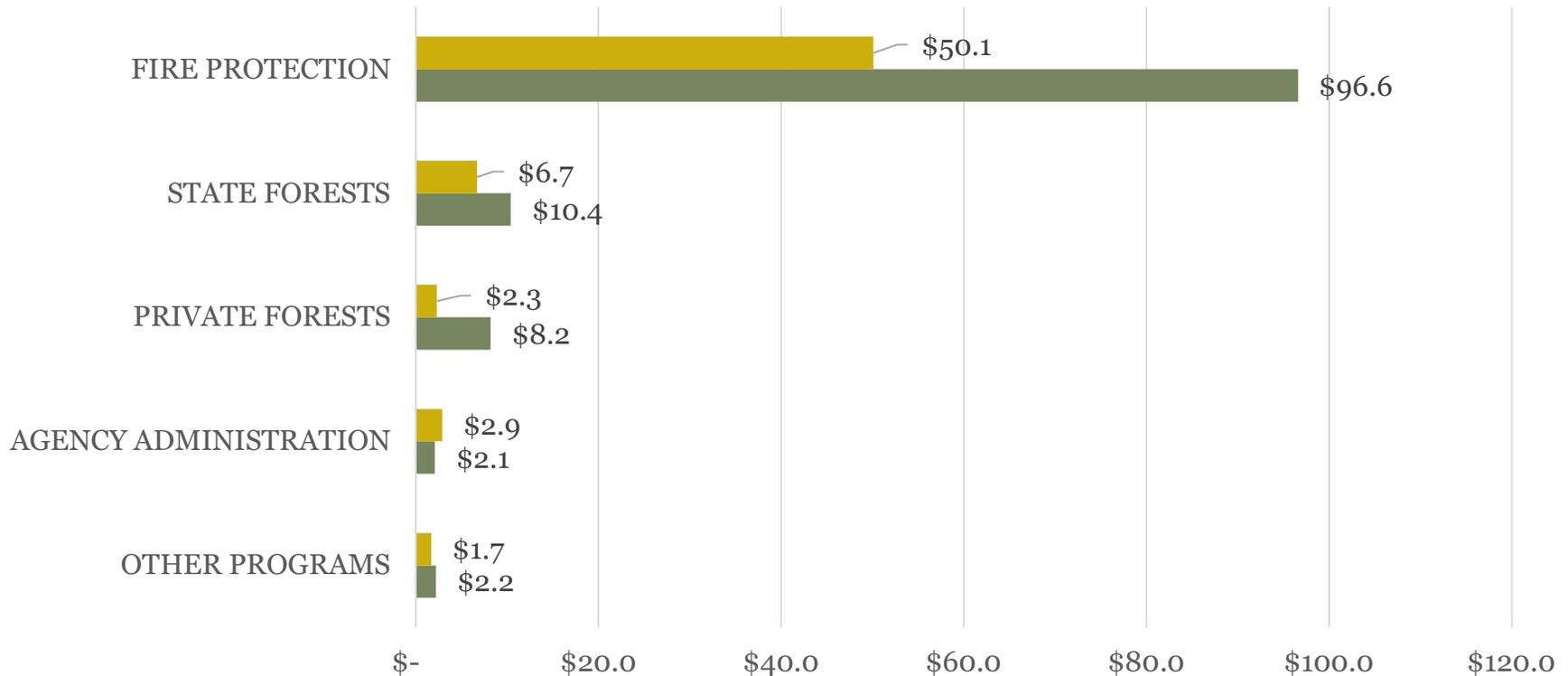
OREGON DEPARTMENT OF FORESTRY AMOUNT SPENT TO DATE V. ACCRUED REVENUES TO DATE

2017-2019

AMOUNTS SHOWN IN MILLIONS
(12.5% of the Biennium has lapsed)

■ Expended to Date

■ Revenues + Current Receivables



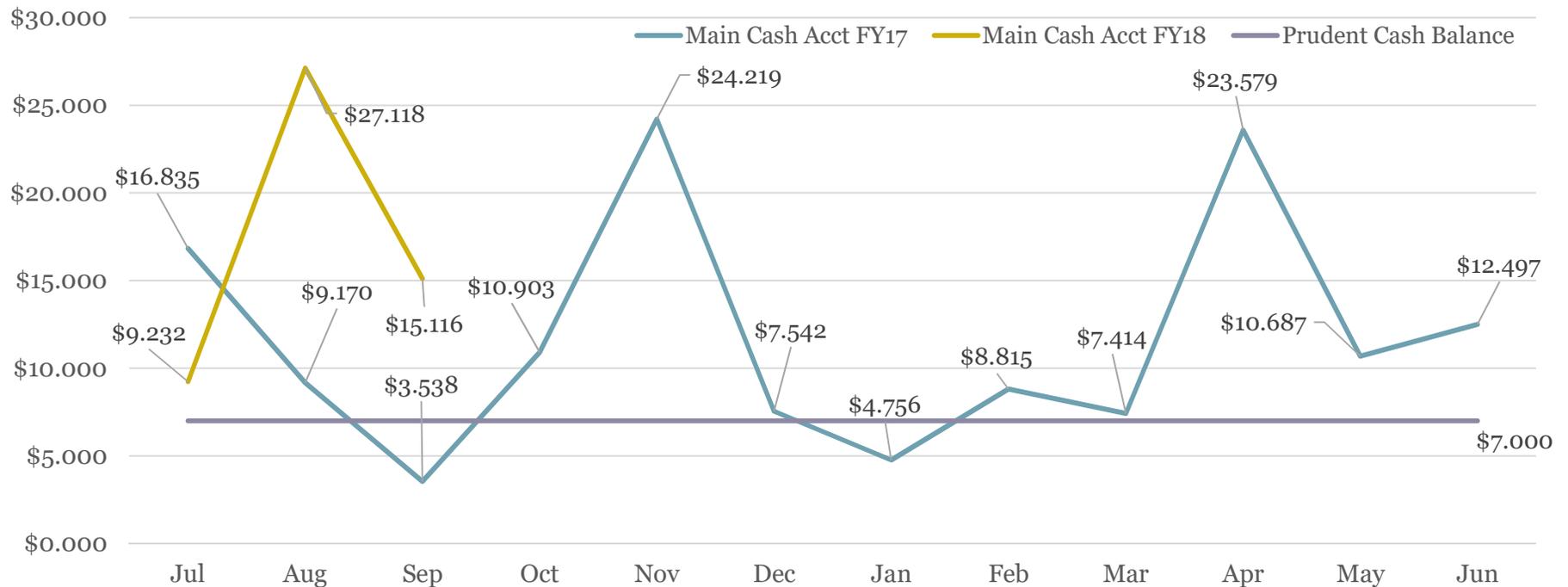
AMOUNT SPENT TO DATE VERSUS ACCRUED REVENUES TO DATE

Shows total expenditures from July 1, 2017 through September 30, 2017 against total revenues for the same period.

Fire Protection's revenues reflect the receivables due from Fire Season 2013, 2014, 2015 & 2016 which are as of yet uncollected.

Financial Dashboard

OREGON DEPARTMENT OF FORESTRY CASH ACCOUNT BALANCE CURRENT MONTH TO DATE AMOUNTS SHOWN IN MILLIONS

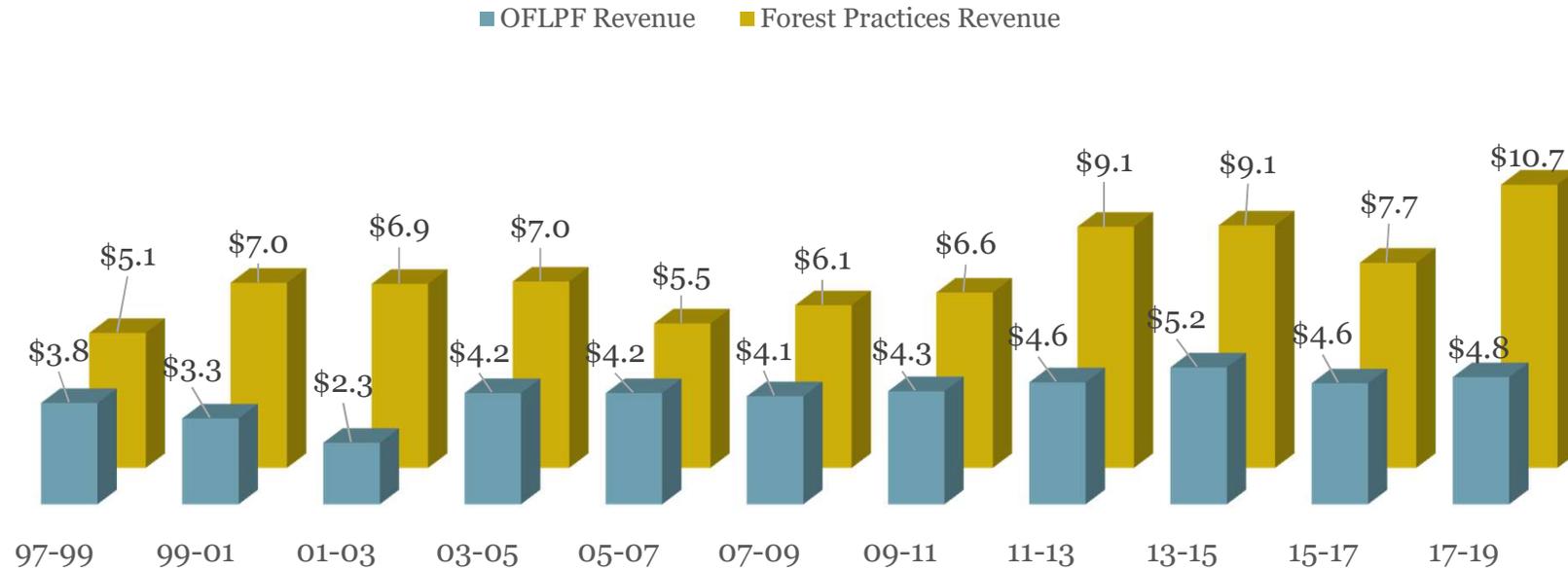


CASH BALANCE IN MAIN CASH ACCOUNT

Shows the final cash balance for all major programs of the Department at the end of the month over the last fiscal year in comparison to current fiscal year on a monthly basis. There are normal dips throughout the year from timber revenues shared with the counties. The decrease in Sep. FY17 was from several large fire-related payments in Protection. The increase in Nov. FY17 is due to the receipt of Protection assessments. The decrease in Dec. FY17 was from ODF payment on Protection's Treasury loan. A further decrease is noted in Jan. and May FY17 associated with revenue distribution to the counties. The increases in April FY17 and Aug. FY18 were related to additional draws on the credit line. The decrease in Sep FY18 is due to payment of fire-related costs including payroll.

Financial Dashboard

OREGON DEPARTMENT OF FORESTRY TIMBER HARVEST TAX REVENUES AMOUNTS SHOWN IN MILLIONS



TIMBER HARVEST TAX REVENUES

Shows Harvest Tax Revenues received by program over the last ten biennia, plus the projection into the current biennium. These revenues are collected by the Department of Revenue from timber harvesters. The rates are set each legislative session. The amounts for the current biennium are projected amounts plus actual for quarters completed.

ODF Large Fire Costs Fire Season 2015, 2016, and 2017

	In Millions	In Millions	In Millions
	<u>2015</u>	<u>2016</u>	<u>2017</u>
Large Fire Costs	\$76.7	\$17.5	\$38.8
Less: District Deductibles	\$1.9	\$1.4	\$2.4
Less: FEMA Reimbursements	\$19.6	\$2.4	\$3.0
<u> Less: Fire Cost Recovery</u>	<u>\$25.6</u>	<u>\$0.4</u>	<u>\$0.7</u>
Subtotal	\$29.6	\$13.3	\$32.7
Less: Catastrophic Insurance Deductible			
Oregon Forest Land Protection Fund (OFLPF)	\$10.0	\$6.5	\$10.0
General Fund	\$10.0	\$6.8	\$10.0
Less: Insurance	\$0.0	\$0.0	\$0.0
<u> Less: Anticipated General Fund Reimbursement</u>	<u>\$9.6</u>	<u>\$0.0</u>	<u>\$12.7</u>
Remaining Large Fire Costs	\$0.0	\$0.0	\$0.0