



COLORADO

Parks and Wildlife

Department of Natural Resources

Revenue and Expenditure Graphs for CPW

Five-Year Normalized Average Graphs

The following pages hold a variety of information designed to explain Colorado Parks and Wildlife's (CPW) revenue and expenditures to interested stakeholders. The information on pages 2 and 3 examines overall budget trends by normalizing revenue and expenditure data over five fiscal years. This data is available in the Financial Reports that are presented to the Parks and Wildlife Commission on a regular basis. The Glossary for these graphs is presented on pages 4-6.

A ratio of permanent salaries and benefits to operating expenses is often used as metric to assess competitiveness within an industry. Lower ratios are typical of product-based industries like durable goods manufacturing (22%) and the highest ratios are characteristic of service-based, human capital-intensive industries like consulting (88%). Parks and Wildlife is managed primarily through service of CPW employees around the state. CPW's ratio of permanent salaries and benefits to total operating costs for FY14-15 was 51% - which is very similar to both health care (52%) and education (50%). Both of these industries have similar structures to CPW: essentially service-based industries with operating costs not comparable to manufacturing, construction or mining.

Although CPW is a merged agency, there are a variety of state and federal laws requiring Parks and Wildlife funding sources to be tracked and maintained separately. The Parks and Wildlife separations presented herein are based in such statute.

CPW typically receives no general fund dollars. Any general fund dollars CPW receives are classified in the Other category for revenue, but account for less than 1% of revenues.

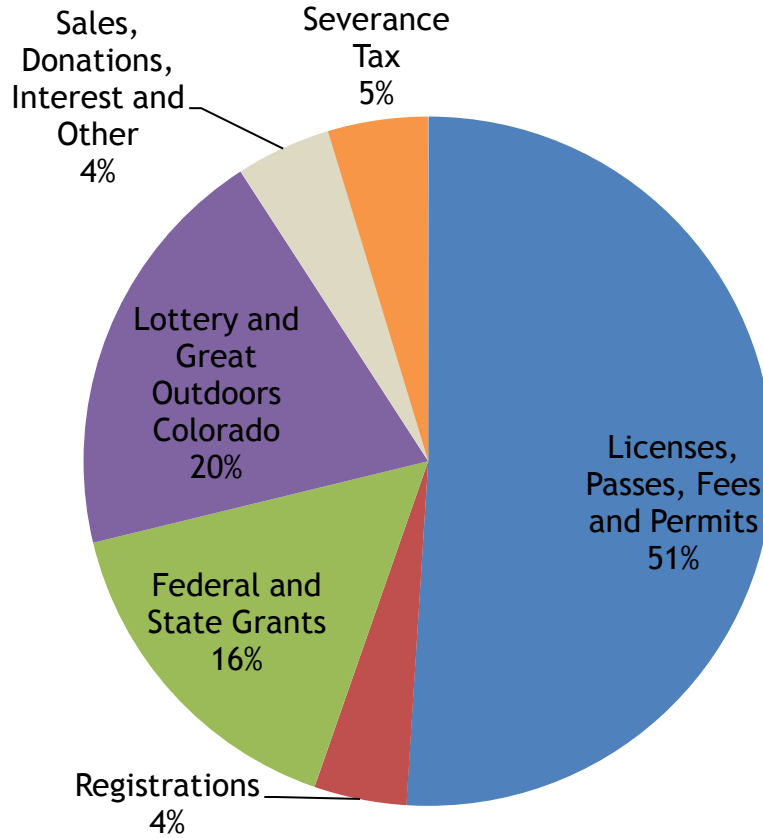
Where the Money Goes (based on FY14-15)

CPW has been asked by a variety of stakeholders to provide additional detail on "Where the Money Goes." The graphs on pages 7-11 offer alternative views of the agency's finances by examining a single year's data.

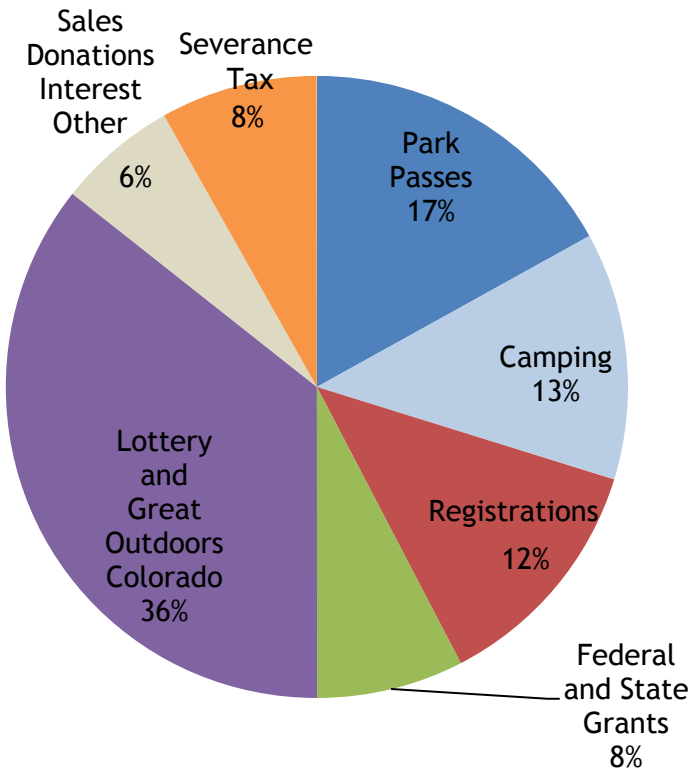
The colors match across the graphs dedicated to FY14-15 to allow you to follow the money more easily. They do not correspond to the graphs on pages 2-3.

The data in the pie graphs on pages 7, 8 and 10 are based on program or section. The bar graphs on pages 9 and 11 show some of the activities on which time is spent. The graphs essentially show the same information in two different ways. Glossaries for these graphs start on page 12.

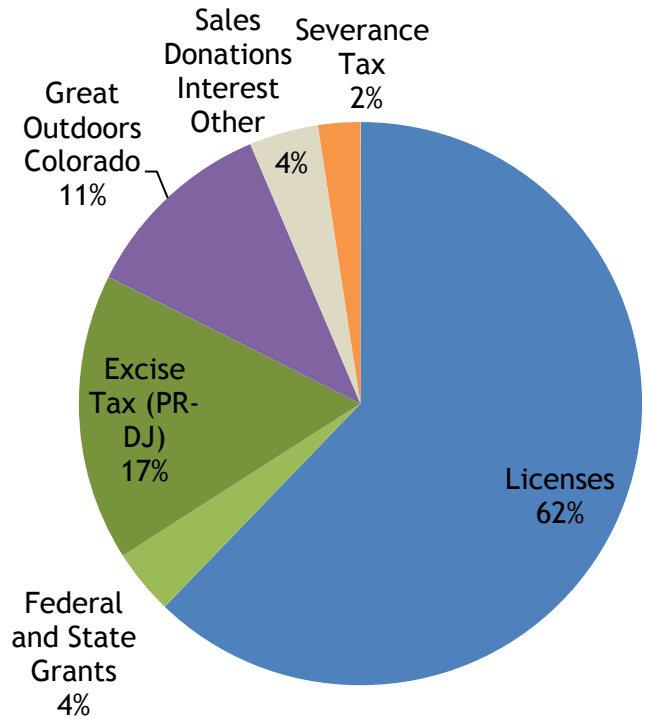
Colorado Parks and Wildlife Revenue



Parks Revenue

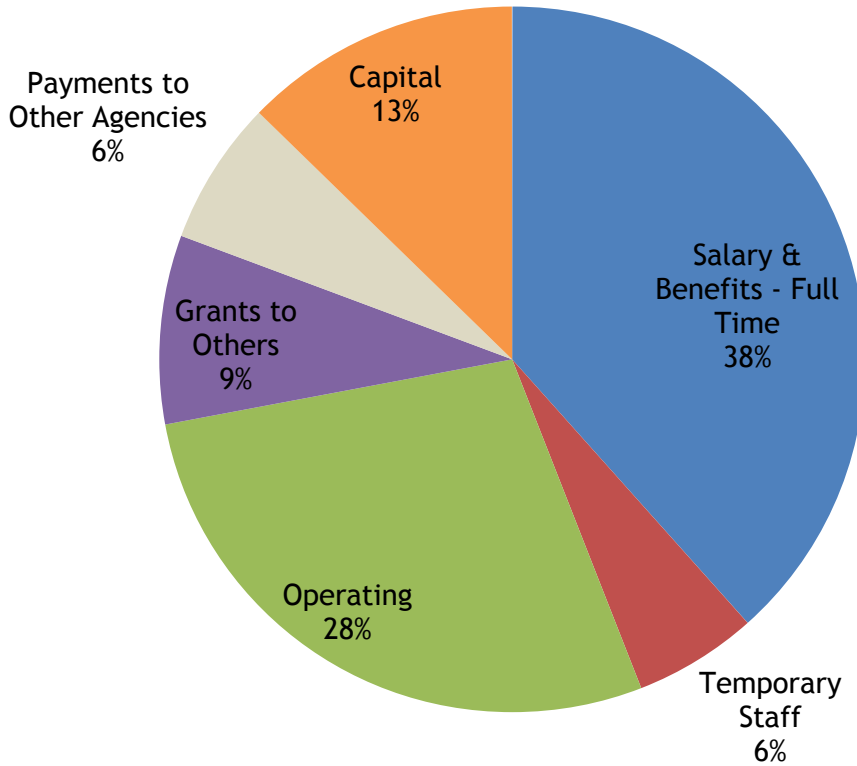


Wildlife Revenue

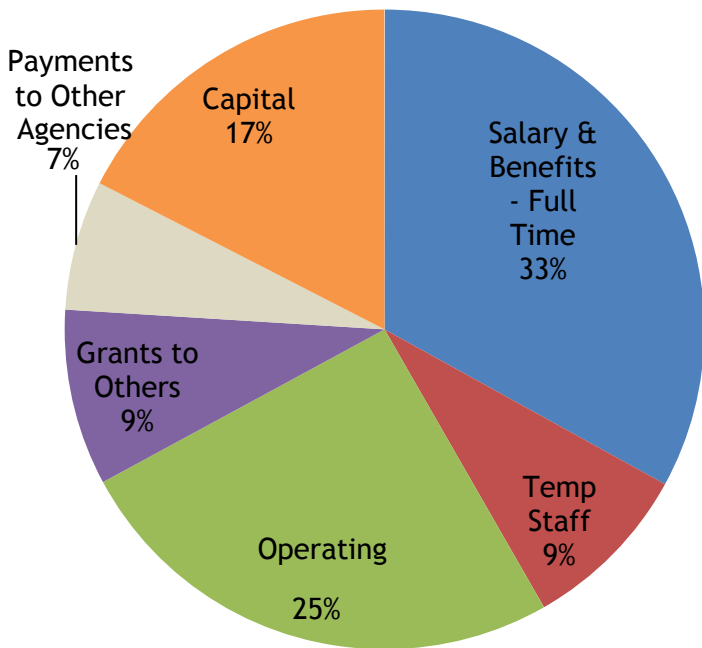


All graphs are based on normalized data from the financial reports from FY10-11 to FY14-15.

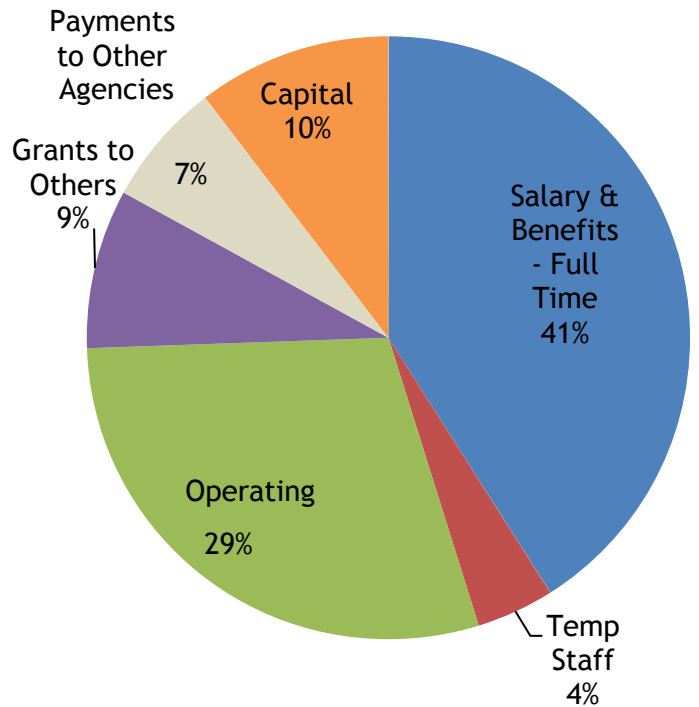
Colorado Parks and Wildlife Expenses



Parks Expenses



Wildlife Expenses



All graphs are based on normalized data from the financial reports from FY10-11 to FY14-15.

Glossary of Terms for CPW Normalized Revenue and Expenses Pie Graphs

Revenue

Federal and State Grants

Parks - includes Army Corps of Engineers and Bureau of Reclamation cost shares, Coast Guard Boat Safety, Recreational Trails Program, Land and Water Conservation Fund and other small grants.

Wildlife - include State Wildlife Grants, Section 6 and other U.S. Fish and Wildlife Service grants and smaller grants from BLM, BOR, USDA and others.

Wildlife: Excise Tax - includes Pittman-Robertson (PR) and Dingell-Johnson (DJ) funding which are federal programs which use tax revenue on specific products like ammunition and motor boat fuel to help fund fisheries and wildlife programs.

CPW - sums the above three sections.

Licenses, Passes, Fees and Permits

Parks: Parks Passes - includes both annual and daily park entrance passes.

Parks: Camping - includes revenue from camping, cabins and yurts.

Wildlife: Licenses - includes both annual and daily game licenses and habitat stamps.

CPW - sums the three sections above.

Lottery and Great Outdoors Colorado (GOCO)

Parks: Lottery - 10% of lottery proceeds are dedicated to the acquisition, development and improvement of new and existing state parks, recreation areas and recreational trails.

Parks: GOCO - approximately 12% of lottery proceeds are dedicated to outdoor recreation program grants which establish and improve state parks and recreation areas, develop environmental education, construct or maintain trails and provide water for recreational purposes.

Wildlife: GOCO - approximately 12% of lottery proceeds are dedicated to wildlife program grants which develop watchable wildlife opportunities, implement educational programs, promote diverse wildlife, and protect crucial wildlife habitat.

CPW - sums the three sections above.

Registrations

Registrations - includes off-highway vehicle, boat, snowmobile and river outfitter registrations. The funding from these registrations go into separate funds which are allocated to programs focused on their funding source.

Sales, Donations, Interest and Other

Parks - includes sale of assets, interest on long term accounts, sales of retail products and other minor sources of income.

Wildlife - includes non-game income tax check-off, sheep and goat donations, interest on long term accounts, sales of retail products and other minor sources of income.

CPW - sums the two sections above.

Severance Tax

Parks - severance tax funds collected from oil and gas development which fund the Aquatic Nuisance Species (ANS) Program.

Wildlife - severance tax funds collected from oil and gas development fund the Species Conservation Trust Fund and the ANS Program.

CPW - includes all severance taxes from both ANS programs and the Species Conservation Trust Fund.

Expenses

Capital - includes acquisitions, improvements and equipment.

Grants to Others

Parks - includes Off-Highway Vehicles grant program, Recreational Trails Grants, Land Acquisition Grants and other minimal grants.

Wildlife - includes Colorado Wildlife Habitat Protection Program, Fishing is Fun, Motorboat Access, Boat! Colorado, Pheasants Habitat Improvement, Shooting Range Grants, Wetlands Conservation and others.

CPW - sums both of the sections above.

Operating Expenses - includes day-to-day expenses incurred in the normal course of business which are not capitalized. Some examples include travel and vehicle expenses, maintenance and repairs, office expenses, utilities and insurance.

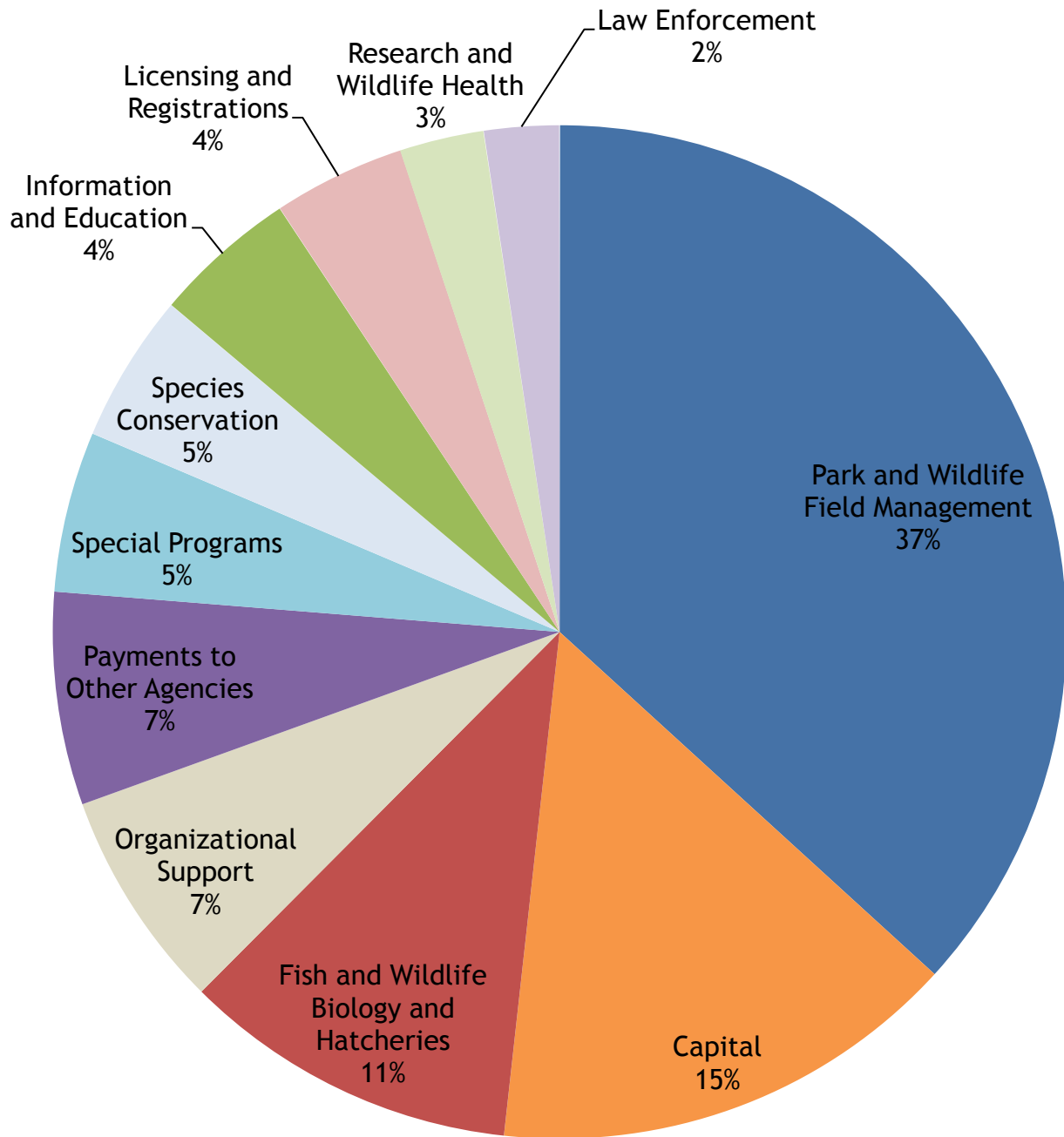
Payments to Other Agencies - includes Office of Information Technology, Department of Natural Resource Statewide costs, Risk Management, Legal Services, accounting systems modernization (CORE), Dispatch Service Payment, and Geological Survey - Avalanche Survey.

Salaries and Benefits

Full-Time - includes all benefits relating to full-time employees as well as contract labor and other personnel services.

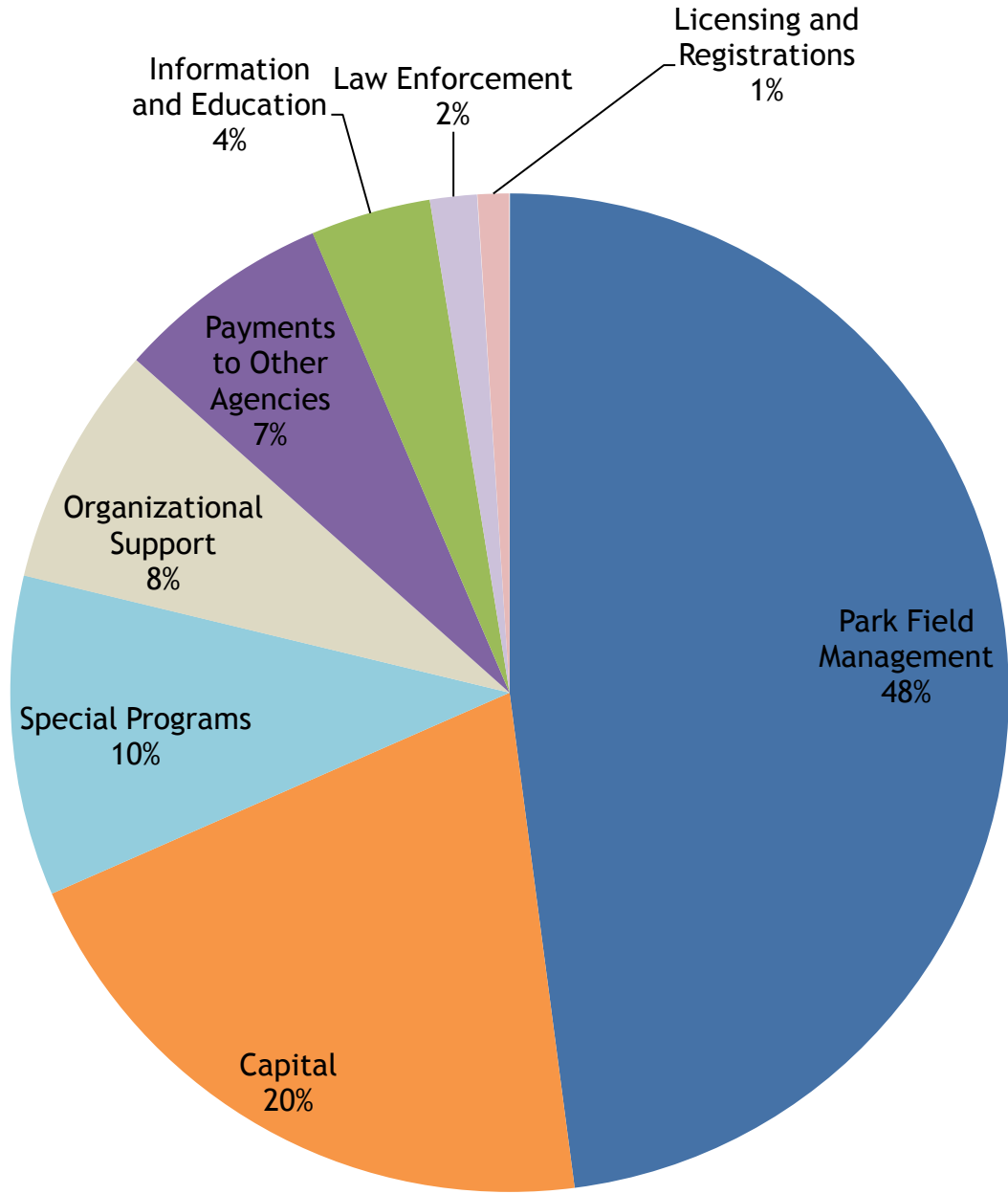
Temporary Staff - includes the hourly wages for temporary employees hired for up to 9 months.

Colorado Parks and Wildlife Expenses FY14-15



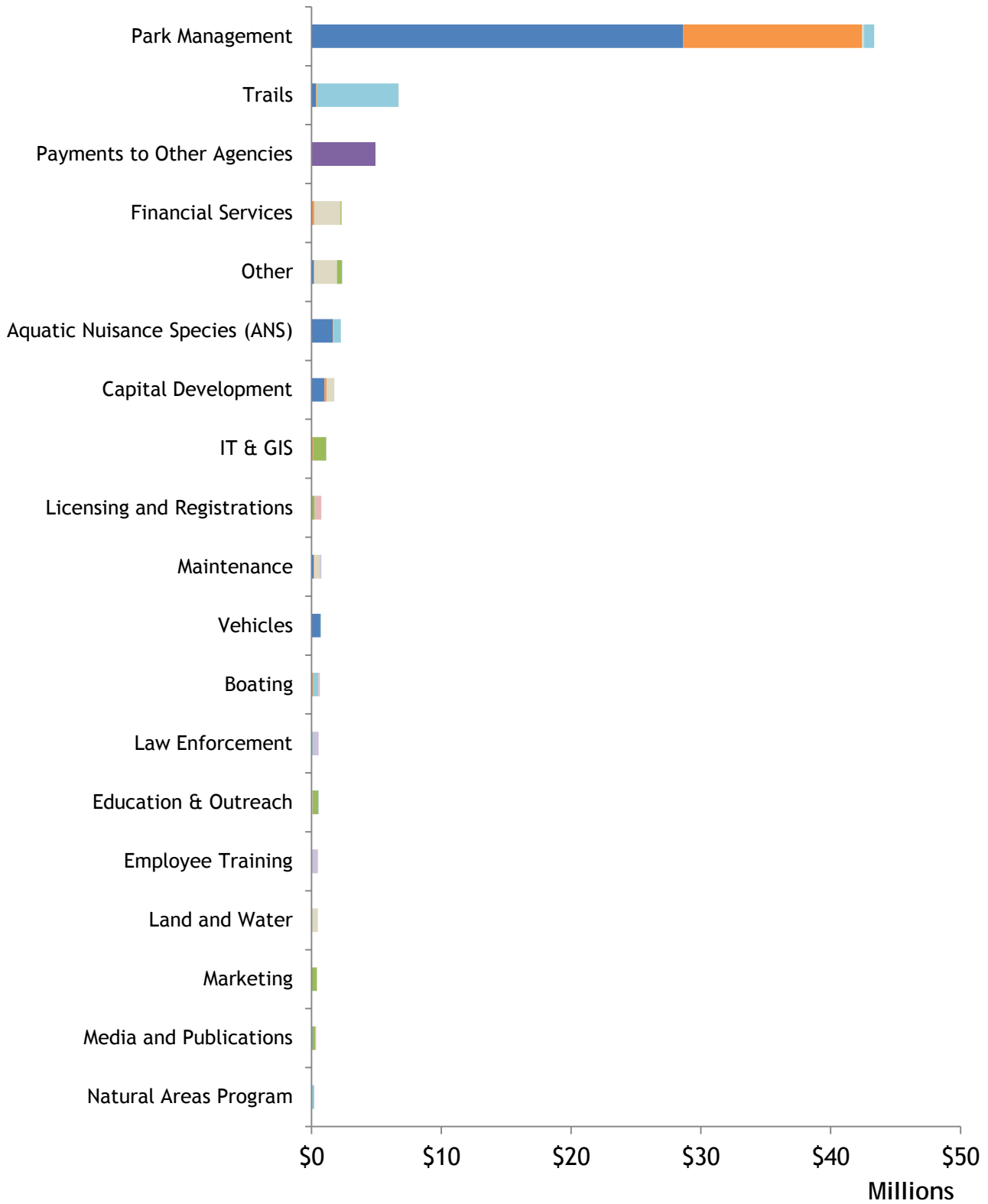
Total = \$205 million

Parks Expenses FY14-15



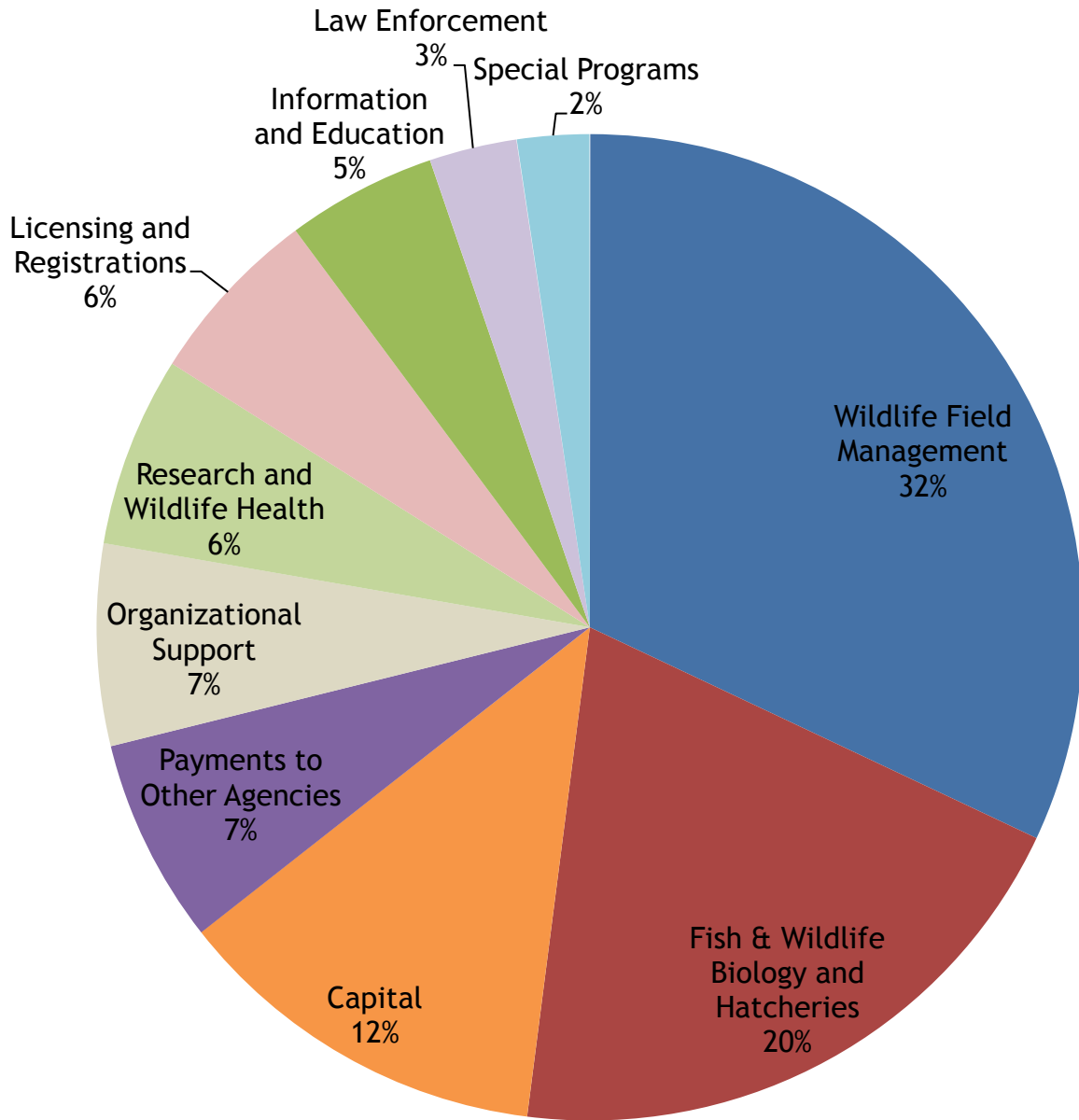
Total = \$71 million

Parks Spending by Category FY14-15



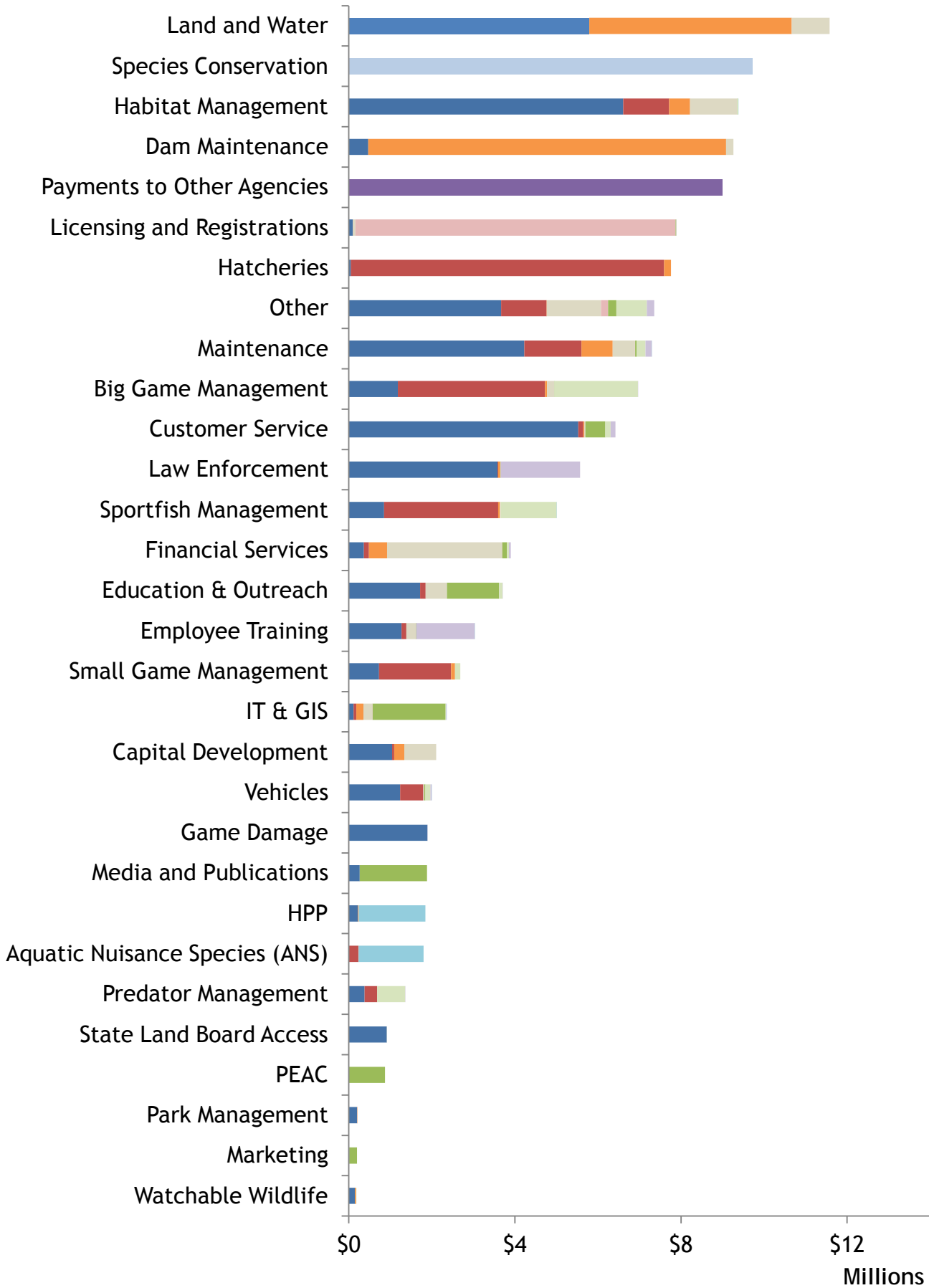
**Categories with values of less than \$100,000 are not shown.

Wildlife Expenses FY14-15



Total = \$134 million

Wildlife Spending by Category FY14-15



Glossary of Terms for CPW, Parks and Wildlife Single Year Expenses Pie Graphs

The pie graphs for FY14-15 (pages 7, 8 and 10) were developed using organization and section as basic building blocks. Organization and section are accounting terms that roughly equate to units or programs within the Division. A section's budget includes both operating and personnel components. Some exceptions to that include the capital, species conservation, special program and capital budgets which are allocated to be shown separately and may cross programs.

Capital - includes acquisitions, improvements and equipment.

Fish & Wildlife Biology and Hatcheries - includes terrestrial and aquatic personnel and operating budgets at the statewide, regional and hatchery offices. Terrestrial and aquatic biologists design monitoring programs, set quotas, collect and manage data, and serve as biological experts across the state.

Information and Education - Includes the personnel and budgets of staff who primarily provide information and/or education. This section includes Creative Services and Marketing, Education, Public Information and Information Technology sections. This also includes the Wildlife Management Education Fund (PEAC funds).

Law Enforcement - includes the law enforcement section including the investigations unit and basic and on-going training provided by this section.

Licensing and Registrations - includes internal licensing staff and activities as well as fees paid through Active Network and banks.

Organizational Support - includes sections not allocated to other components such as accounting, budget, contracts and procurement, real estate, water, capital development, the Director's office, policy and planning, employee relations, statewide offices, administration and Worker's Compensation.

Park and Wildlife Field Management

Wildlife Field Management - personnel and budgets within the regions but excluding capital. Includes Area Wildlife Manager, District Wildlife Manager, Technician salaries and benefits which provide customer service, law enforcement, wildlife monitoring, habitat improvement, partnership development and educational benefits. Also includes maintenance for regional and area offices and facilities, gas and supplies.

Park Field Management - personnel and operating budgets within the parks (excluding capital) including salaries and benefits of Park Managers and Technicians which provide on the ground support for recreationists. Also includes maintenance for regional and park offices and facilities, gas and supplies.

CPW - sums two sections above.

Payments to Other Agencies - includes Office of Information Technology, Department of Natural Resource Statewide costs, Risk Management, Legal Services, accounting systems modernization (CORE), transactional costs with the State Treasurer, Dispatch Service Payments, and the Geological Survey - Avalanche Survey.

Research and Fish and Wildlife Health - personnel and operating budget of the Research Section (excluding Policy and Planning). Some examples include aquatic toxicology, water quality testing, tracking for diseases like whirling disease and chronic wasting disease, research on both game and non-game species, and development of whirling disease resistant strains of fish for stocking.

Special Programs

Parks - includes programs of interest including Trails, ANS, Natural Areas and Boating programs.

Wildlife - includes programs of interest including ANS, the Habitat Partnership Program and State Land Board Access.

CPW - sums the two above categories.

Species Management Conservation - includes salaries and benefits, operating costs and habitat improvement costs to conserve non-game species such as black-footed ferret, otters, migratory birds, Colorado River fish, boreal toads, and lynx.

Glossary of Terms for Parks and Wildlife Single Year Expenses Bar Graphs

The bar graphs entitled Spending by Category (pg 9 and 11) were developed using activity as basic building blocks. This alternative view gives a sample of some of the activities that the sections displayed in the pie graphs engage in. Some exceptions include the capital, species conservation, and special programs which can cross sections. The colors in these graphs match those in the pie graphs to clearly show what activities take place within each section or organizational unit.

Aquatic Nuisance Species (ANS) - program funded by severance tax which funds boat checks at Colorado reservoirs to stop the spread of nuisance species.

Big Game Management - includes management and research for deer, elk, pronghorn and other ungulates.

Boating - includes boating safety programs and law enforcement of boating.

Construction and Capital Improvements - includes improvements and additions to buildings, trails or other facilities. This does not include the purchase, lease or conservation easement on any property.

Customer Service - includes interactions with the public at a variety of levels within the organization.

Dam Maintenance - includes and time and materials used to improve dams under CPW ownership.

Education & Outreach - includes time and materials used to educate kids, families and the public about everything from how to get outdoors, to how to use a bear-proof trash can to novice hunter programs.

Employee Training - includes all training offered to employees. The most significant portion of this is basic and on-going training for our law enforcement personnel.

Financial Services - includes all accounting, budget, contracting and procurement.

Game Damage - includes time and materials provided to landowners to compensate for damage created by wildlife.

Habitat Management - includes time and materials spent improving public and private lands, including noxious weed treatment, and habitat monitoring and improvement for wildlife. Also includes time spent commenting on land use proposals including energy development.

Habitat Partnership Program - funding designated to reduce conflicts between landowners and wildlife funded by a portion of big game license purchases. The funding for this program is allocated by committees with landowner, public and CPW employee representation.

Hatcheries - includes time and materials to raise and stock sportfish. Raising and stocking of native fish is shown in the Species Conservation section.

IT & GIS - includes and time and materials to provide IT support and mapping services within the Division.

Land and Water - includes conservation easements, fee-title purchase, and water lease or purchase.

Law Enforcement - includes time and materials spent on law enforcement at the field, regional and state levels.

Licensing and Registrations - includes time and materials spent issuing licenses, permits and registrations, including associated fees.

Maintenance - includes time and materials spent maintaining buildings, facilities, trails and equipment.

Marketing - includes time and money spent marketing CPW both in Colorado and outside its borders.

Media & Publications - includes time and money spent creating publications including all regulation and hunt brochures and Colorado Outdoors Magazine.

Natural Areas Program - includes time and materials spent managing the Natural Areas Program. Funding for this program is allocated by Congress through the Land and Water Conservation Trust Fund.

Other - includes all activities not otherwise allocated, this is dominated by time spent managing employees.

Park Management - personnel and operating budgets within the parks including salaries and benefits of Park Managers and Technicians not allocated into other specific activities.

Payments to Other Agencies - includes Office of Information Technology, Department of Natural Resource Statewide costs, Risk Management, Legal Services, accounting systems modernization (CORE), transactional costs with the State Treasurer, Dispatch Service Payment, and Geological Survey - Avalanche Survey.

Policy, Planning and Regulations - includes time and materials spent completing the Strategic Plan, managing regulations and Commission meetings, and providing policy analysis.

Predator Management - time and materials spent on management and research of predators.

Recreation Management - includes time and materials spent managing recreation on state parks.

Small Game Management - includes research and management of upland and wetland bird species, wetlands, and small mammals.

Species Management Conservation - includes salaries and benefits, operating costs and habitat improvement costs to conserve non-game species such as black-footed ferret, otters, migratory birds, Colorado River fish, boreal toads, and lynx.

Sportfish Management - includes monitoring and research of fished species, including diseases like whirling disease which have direct impact on fished species. Also includes management of the Aquatic Database ADAMAS.

State Land Board Access - payment from CPW to the State Land Board to allow hunting and fishing access on land board lands.

Trails - includes time, materials, and grant funding within the trails program. This includes both motorized and non-motorized recreation.

Vehicles - includes all expenses paid to Statewide Fleet services for vehicle maintenance, mileage, rentals etc.

Watchable Wildlife - time and materials spent on watchable wildlife resources and programs.

Wildlife Management Education Fund (PEAC) - funds specifically allocated by the Colorado legislature to educate the public on the importance of hunting and fishing. This section shows the money directly allocated as well as staff time spent managing the fund. Historically, this effort was called the Public Education Advisory Council and therefore also carries the PEAC acronym.