



COLORADO

Parks and Wildlife

Department of Natural Resources

6060 Broadway
Denver, CO 80216
P 303.297.1192

Commissioners

Attached to this memo is the third quarter financial reports covering the period through March of 2022. Overall results show increased revenue and expenses with revenue continuing to outstrip expense allowing the agency to book nearly \$11 million to fund balance. There are many individual circumstances that contribute to this and are discussed in the purpose-specific sections below. One thing to note is that each purpose (Combined, Parks, and Wildlife) consists of a sources and uses of funds page, which reconciles to the state accounting system (CORE), and a details page which provides additional details on revenue and reconciles to our point-of-sale system (IPAWS). Differences between the two systems frequently occur due to the timing of entries or other reasons and are shown in the “Reconcile to General Ledger” lines on the detail page.

The Combined purpose report begins on page two where we show the results for programs such as the Aquatic Nuisance Species (ANS) program and the Outdoor Equity grant program. On the revenue side of the ledger, we see a drop in permit revenue due to a drop in the purchase of the aquatic nuisance species stamp associated with a drop in boat registrations (also shown on page three). We also see an increase in severance tax which is the result of a general fund transfer to the operational fund of the Severance Tax trust fund that was then subsequently transferred to the ANS fund. On the expense side we see an increase in personal services and a corresponding decrease in operating which is reflecting a change in approach at some waters to manage the ANS stations with temporary employees instead of contractors.

The Parks purpose report begins on page four and shows substantial increases in year-over-year expense and revenue. At the top we see a decrease in both “licenses, passes, fees and permits” revenue as well as registrations. The detail on page five shows that we have experienced a drop in daily pass sales and boat registrations resulting in this reduced revenue. An increase in federal grant revenue is matched by an increase in capital acquisition expense related to the purchase of the Colorado Clays shooting range. General fund revenue increased by \$7 million year-over-year due to a \$5 million transfer to pay back a previous year transfer from the off-highway vehicle fund and an increase of general fund supported capital improvement projects. Lastly, in FY 20-21 there was no Severance Tax support for state park operations. That support has returned in the current year with the recovery of oil and gas prices.

The Wildlife purpose report begins on page six and variances in this section are less significant but a few items stand out. The \$5 million in revenue from Severance Tax represents a transfer from the General Fund to the operational account and then the subsequent transfer



to the Species Conservation Trust fund. The increase shown on the Capital Acquisitions line is due to the timing of land purchases; more or larger acquisition projects have closed this year compared to last year. In looking at the detail tab it is important to recall that the big game data, which has mixed increases and decreases in volume across species, is from the 2021 hunting season. Other licenses, such as fishing licenses, are largely from the 2022 season and fishing licenses are well off the pace of last year.

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY 21-22 Q3
All Parks and Wildlife Funds Combined

Detail Notes	Current Period			Year-to-Date			Total Previous Yr FY 20-21
	FY 21-22	FY 20-21	Difference	FY 21-22	FY 20-21	Difference	
	3rd Quarter	3rd Quarter		YTD	YTD		
Revenues							
Licenses, Passes, Fees and Permits	12,900,762	15,023,900	(2,123,138)	126,719,810	123,783,961	2,935,850	181,822,941
Registrations	2,621,421	2,567,789	53,632	5,071,507	5,725,408	(653,901)	9,903,680
Federal Grants	13,708,808	8,176,279	5,532,529	34,819,589	25,176,684	9,642,904	38,625,544
State and Local Grants	525,974	783,743	(257,769)	1,785,694	2,260,230	(474,536)	3,511,174
Great Outdoors Colorado	6,710,003	7,954,613	(1,244,610)	27,802,329	24,210,260	3,592,069	38,191,358
Lottery	5,213,659	6,558,810	(1,345,151)	11,250,277	10,379,538	870,739	22,288,824
Donations	429,048	354,099	74,949	1,154,041	1,014,369	139,672	1,968,663
Other Revenues	4,400,462	2,154,565	2,245,897	10,833,275	6,632,710	4,200,565	10,445,860
General Fund	1,105,714	86,883	1,018,831	8,015,278	131,374	7,883,904	22,424,100
Severance Tax	2,012,456	-	2,012,456	11,487,166	1,600,964	9,886,202	-
Revenues Before Transfers	49,628,307	43,660,681	5,967,626	238,938,966	200,915,498	38,023,468	329,182,144
Intra-Agency, Inter-Fund Transfers	6,032,526	4,616,753	1,415,773	23,842,592	18,910,605	4,931,987	30,254,427
Total Revenues	55,660,833	48,277,434	7,383,399	262,781,558	219,826,102	42,955,455	359,436,571
Expenditures							
Operating							
Personal Services	26,913,221	23,648,232	3,264,989	83,769,054	77,846,291	5,922,763	105,233,611
Operating	13,065,941	13,324,354	(258,412)	40,011,518	38,977,583	1,033,934	63,682,914
Grants to Others	5,351,858	6,088,448	(736,591)	9,688,537	9,402,830	285,707	19,050,534
Payments to Other Agencies	3,619,033	4,440,594	(821,561)	10,315,461	11,649,727	(1,334,266)	16,349,362
Subtotal, Operating	48,950,053	47,501,628	1,448,425	143,784,569	137,876,432	5,908,138	204,316,421
Capital							
Capital Equipment	1,074,009	1,262,972	(188,963)	2,103,385	3,576,447	(1,473,061)	5,339,251
Capital Improvements	5,425,564	3,587,242	1,838,323	17,306,028	12,116,434	5,189,594	20,485,230
Capital Acquisitions	2,612,566	770,464	1,842,102	16,382,642	2,098,400	14,284,242	2,509,405
Capital Information Technology	29,162	45,700	(16,538)	282,570	104,997	177,573	182,603
Capital Other	1,409,296	1,015,444	393,852	5,102,277	2,120,451	2,981,826	4,115,414
Subtotal, Capital	10,550,597	6,681,821	3,868,776	41,176,902	20,016,728	21,160,174	32,631,901
Expenditures Before Transfers	59,500,650	54,183,450	5,317,201	184,961,471	157,893,160	27,068,311	236,948,322
Intra-Agency, Inter-Fund Transfers	6,032,526	4,616,753	1,415,773	23,842,592	18,910,605	4,931,987	30,254,427
Total Expenditures	65,533,177	58,800,203	6,732,974	208,804,063	176,803,764	32,000,299	267,202,749
Revenues Minus Expenditures	(9,872,344)	(10,522,769)	650,426	53,977,495	43,022,338	10,955,157	92,233,822

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY 21-22 Q3
All Combined Purpose Funds Combined

	Detail Notes	Current Period			Year-to-Date			Total Previous Yr FY 20-21
		FY 21-22	FY 20-21	Difference	FY 21-22	FY 20-21	Difference	
		3rd Quarter	3rd Quarter		YTD	YTD		
Revenues								
Licenses, Passes, Fees and Permits	[1]	571,075	636,063	(64,988)	846,653	1,196,763	(350,110)	2,128,488
Registrations		-	-	-	-	-	-	-
Federal Grants		346,616	375,499	(28,883)	2,596,573	2,578,417	18,156	3,999,197
State and Local Grants		9,358	40,180	(30,822)	150,247	143,664	6,583	210,259
Great Outdoors Colorado		-	-	-	-	-	-	-
Lottery		-	-	-	-	-	-	750,000
Donations		244,048	145,099	98,949	550,780	436,154	114,626	766,749
Other Revenues		23,814	30,405	(6,591)	54,791	71,316	(16,525)	96,806
General Fund		408,119	-	408,119	739,062	-	739,062	1,125,000
Severance Tax		-	-	-	4,006,005	1,600,964	2,405,041	-
Revenues Before Transfers		1,603,031	1,227,246	375,785	8,944,111	6,027,278	2,916,833	9,076,498
Intra-Agency, Inter-Fund Transfers		30,717	34,342	(3,625)	353,224	341,373	11,851	495,673
Total Revenues		1,633,748	1,261,588	372,160	9,297,335	6,368,651	2,928,684	9,572,171
Expenditures								
Operating								
Personal Services		499,836	268,288	231,549	3,325,803	2,186,169	1,139,633	3,615,212
Operating		294,052	246,630	47,422	693,634	1,353,547	(659,913)	1,807,601
Grants to Others		935	276	660	180,292	166,316	13,976	286,959
Payments to Other Agencies		6,786	6,541	245	78,645	28,447	50,197	41,252
Subtotal, Operating		801,609	521,735	279,875	4,278,374	3,734,479	543,894	5,751,025
Capital								
Capital Equipment		-	-	-	10,503	14,969	(4,465)	39,916
Capital Improvements		-	-	-	12,356	57,905	(45,549)	57,905
Capital Acquisitions		-	-	-	-	-	-	-
Capital Information Technology		-	-	-	-	-	-	-
Capital Other		-	-	-	-	-	-	-
Subtotal, Capital		0	0	0	22,859	72,874	(50,014)	97,821
Expenditures Before Transfers		801,609	521,735	279,875	4,301,233	3,807,353	493,880	5,848,845
Intra-Agency, Inter-Fund Transfers		30,717	34,342	(3,625)	353,224	341,373	11,851	495,673
Total Expenditures		832,327	556,077	276,250	4,654,457	4,148,726	505,731	6,344,518
Revenues Minus Expenditures		801,422	705,511	95,910	4,642,878	2,219,925	2,422,953	3,227,653

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY 21-22 Q3
Year-to-Date Licenses, Passes, Fees, Permits, and Registrations Detail

Detail

Notes

[1] Licenses, Passes, Fees, and Permits

Aquatic Nuisance Species Stamp
Subtotal Licenses, Passes, Fees, and Permits
Reconcile to General Ledger
Total Licenses, Passes, Fees, and Permits

Year to Date		Year to Date	
FY 21-22		FY 20-21	
Dollars	Volume	Dollars	Volume
966,915	38,274	1,286,675	50,931
966,915		1,286,675	
(120,263)		(89,913)	
846,653	38,274	1,196,763	50,931

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY 21-22 Q3
All Parks Funds Combined

	Detail Notes	Current Period			Year-to-Date			Total Previous Yr FY 20-21
		FY 21-22	FY 20-21	Difference	FY 21-22	FY 20-21	Difference	
		3rd Quarter	3rd Quarter		YTD	YTD		
Revenues								
Licenses, Passes, Fees and Permits	[2]	3,732,361	5,254,051	(1,521,690)	26,847,696	27,973,541	(1,125,845)	45,988,184
Registrations	[3]	2,621,421	2,567,789	53,632	5,071,507	5,725,408	(653,901)	9,903,680
Federal Grants		3,456,994	1,209,066	2,247,928	10,310,252	2,924,799	7,385,454	5,882,119
State and Local Grants		234,791	236,875	(2,085)	983,627	886,441	97,186	1,141,193
Great Outdoors Colorado		3,326,947	3,134,053	192,894	14,707,169	12,685,884	2,021,285	18,791,081
Lottery		5,213,659	6,558,810	(1,345,151)	11,250,277	10,379,538	870,739	19,237,018
Donations		-	-	-	-	-	-	-
Other Revenues	[a]	2,563,287	1,052,907	1,510,380	6,503,547	3,729,588	2,773,959	5,827,812
General Fund		697,595	86,883	610,711	7,276,216	131,374	7,144,842	17,799,100
Severance Tax		2,012,456	-	2,012,456	2,481,161	-	2,481,161	-
Revenues Before Transfers		23,859,512	20,100,435	3,759,077	85,431,452	64,436,572	20,994,880	124,570,187
Intra-Agency, Inter-Fund Transfers		2,961,759	1,089,755	1,872,004	9,271,775	5,083,554	4,188,221	10,340,203
Total Revenues		26,821,271	21,190,190	5,631,080	94,703,227	69,520,126	25,183,101	134,910,389
Expenditures								
Operating								
Personal Services		8,433,915	7,402,318	1,031,597	27,669,498	25,597,664	2,071,835	34,772,586
Operating		4,031,747	4,107,699	(75,952)	12,057,480	11,354,069	703,412	18,008,065
Grants to Others		2,922,494	2,914,461	8,033	5,727,491	4,483,567	1,243,924	9,504,495
Payments to Other Agencies		1,313,318	1,708,418	(395,100)	4,353,025	3,400,685	952,340	5,351,716
Subtotal, Operating		16,701,474	16,132,897	568,578	49,807,495	44,835,984	4,971,510	67,636,862
Capital								
Capital Equipment		103,492	292,321	(188,829)	380,723	604,885	(224,162)	896,753
Capital Improvements		4,474,631	2,237,261	2,237,370	13,159,293	8,464,430	4,694,863	14,462,303
Capital Acquisitions		-	7,746	(7,746)	7,823,160	1,046,447	6,776,713	1,207,452
Capital Information Technology		14,193	22,885	(8,692)	38,534	82,182	(43,648)	101,496
Capital Other		692,196	575,939	116,258	2,132,469	1,124,669	1,007,799	2,397,976
Subtotal, Capital		5,284,512	3,136,152	2,148,360	23,534,179	11,322,613	12,211,566	19,065,980
Expenditures Before Transfers		21,985,986	19,269,048	2,716,938	73,341,674	56,158,598	17,183,076	86,702,842
Intra-Agency, Inter-Fund Transfers		2,961,759	1,089,755	1,872,004	9,271,775	5,083,554	4,188,221	10,340,203
Total Expenditures		24,947,745	20,358,804	4,588,942	82,613,449	61,242,152	21,371,297	97,043,045
Revenues Minus Expenditures		1,873,525	831,386	1,042,139	12,089,779	8,277,974	3,811,804	37,867,345

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE

Sources and Uses of Funds

FY 21-22 Q3

Year-to-Date Licenses, Passes, Fees, Permits, and Registrations Detail

Detail

Notes

	Year to Date		Year to Date	
	FY 21-22		FY 20-21	
	Dollars	Volume	Dollars	Volume
[2] Licenses, Passes, Fees, and Permits				
Parks Passes and Entry Fees				
Regular Annual Pass	6,622,493	77,104	6,547,877	77,521
Multiple Annual Pass	318,638	8,113	320,920	8,161
Aspen Leaf Annual Pass	1,135,819	18,532	1,125,927	18,413
Vehicle Daily Pass	6,454,807	668,913	7,684,913	811,127
Special Walk-In Daily Pass	20,781	5,156	32,378	7,497
Lifetime Aspen Leaf Pass	-	-	-	-
Other Parks Passes and Entry Fees	572,337	57,325	537,191	54,203
Total, Parks Passes and Entry Fees	15,124,875	835,143	16,249,207	976,922
Permits and User Fees				
Electric Camping	5,838,586	167,508	5,811,708	169,896
Group Camping Electric	277,712	1,839	185,246	1,459
Deluxe Camping	2,741,033	67,197	2,712,556	67,935
Basic Camping	2,529,302	95,862	2,749,040	105,086
Camping Reservation Fee	470	47	520	52
Cabins Standard 1-6	673,000	6,282	722,474	6,636
Special Use Permits	394,380	2,057	287,803	1,670
Other Permits and User Fees	98,827	4,019	86,830	5,385
Total Permits and User Fees	12,553,309	344,811	12,556,177	358,119
Subtotal Licenses, Passes, Fees, and Permits	27,678,184		28,805,384	
Reconcile to General Ledger	(830,488)		(831,843)	
Total Licenses, Passes, Fees, and Permits	26,847,696	344,811	27,973,541	358,119
[3] Registrations				
Boat Registrations	1,442,320	38,048	1,921,053	50,473
OHV Registrations and Permits	3,348,986	135,285	3,444,655	139,207
Snowmobile Registrations	1,014,486	34,105	1,024,067	34,476
River Outfitter Licenses	89,985	74	96,749	170
Total Registrations	5,895,777	207,512	6,486,524	224,326
Subtotal Registrations	5,895,777		6,486,524	
Reconcile to General Ledger	(824,269)		(761,116)	
Total Registrations	5,071,507	207,512	5,725,408	224,326

[e] Camping quantities are based on a per-night count.

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY 21-22 Q3
All Wildlife Funds Combined

	Detail Notes	Current Period			Year-to-Date			Total
		FY 21-22	FY 20-21	Difference	FY 21-22	FY 20-21	Difference	Previous Yr
		3rd Quarter	3rd Quarter		YTD	YTD		FY 20-21
Revenues								
Licenses, Passes, Fees and Permits	[4]	8,597,325	9,133,786	(536,461)	99,025,462	94,613,657	4,411,805	133,706,270
Registrations		-	-	-	-	-	-	-
Federal Grants		9,905,197	6,591,713	3,313,484	21,912,764	19,673,469	2,239,295	28,744,229
State and Local Grants		281,825	506,687	(224,863)	651,820	1,230,125	(578,305)	2,159,721
Great Outdoors Colorado		3,383,056	4,820,560	(1,437,503)	13,095,160	11,524,377	1,570,784	19,400,277
Lottery		-	-	-	-	-	-	2,301,806
Donations		185,000	209,000	(24,000)	603,260	578,215	25,045	1,201,914
Other Revenues		1,813,361	1,071,254	742,107	4,274,936	2,831,805	1,443,131	4,521,242
General Fund		-	-	-	-	-	-	3,500,000
Severance Tax		-	-	-	5,000,000	-	5,000,000	-
Revenues Before Transfers		24,165,764	22,333,000	1,832,765	144,563,403	130,451,648	14,111,755	195,535,459
Intra-Agency, Inter-Fund Transfers		3,040,050	3,492,656	(452,606)	14,217,593	13,485,677	731,915	19,418,552
Total Revenues		27,205,814	25,825,656	1,380,159	158,780,995	143,937,325	14,843,670	214,954,011
Expenditures								
Operating								
Personal Services		17,979,470	15,977,626	2,001,843	52,773,752	50,062,458	2,711,294	66,845,812
Operating		8,740,143	8,970,025	(229,882)	27,260,403	26,269,967	990,435	43,867,249
Grants to Others		2,428,428	3,173,712	(745,283)	3,780,754	4,752,947	(972,193)	9,259,079
Payments to Other Agencies		2,298,929	2,725,634	(426,705)	5,883,792	8,220,595	(2,336,803)	10,956,394
Subtotal, Operating		31,446,970	30,846,997	599,973	89,698,701	89,305,968	392,733	130,928,534
Capital								
Capital Equipment		970,517	970,651	(134)	1,712,159	2,956,593	(1,244,434)	4,402,582
Capital Improvements		950,934	1,349,981	(399,047)	4,134,379	3,594,099	540,280	5,965,021
Capital Acquisitions		2,612,566	762,718	1,849,848	8,559,482	1,051,953	7,507,529	1,301,953
Capital Information Technology		14,969	22,815	(7,846)	244,035	22,815	221,221	81,107
Capital Other		717,100	439,505	277,594	2,969,808	995,781	1,974,027	1,717,437
Subtotal, Capital		5,266,085	3,545,670	1,720,415	17,619,863	8,621,241	8,998,622	13,468,100
Expenditures Before Transfers		36,713,055	34,392,667	2,320,388	107,318,564	97,927,209	9,391,356	144,396,635
Intra-Agency, Inter-Fund Transfers	[10]	3,040,050	3,492,656	(452,606)	14,217,593	13,485,677	731,915	19,418,552
Total Expenditures		39,753,105	37,885,322	1,867,782	121,536,157	111,412,886	10,123,271	163,815,187
Revenues Minus Expenditures		(12,547,290)	(12,059,667)	(487,623)	37,244,838	32,524,439	4,720,399	51,138,825

COLORADO DEPARTMENT OF NATURAL RESOURCES, DIVISION OF PARKS AND WILDLIFE
Sources and Uses of Funds
FY 21-22 Q3
Year-to-Date Licenses, Passes, Fees, Permits, and Registrations Detail

Detail

Notes

	Year to Date		Year to Date	
	FY 21-22		FY 20-21	
	Dollars	Volume	Dollars	Volume
[4] Licenses, Passes, Fees, and Permits				
Hunting and Fishing Licenses				
Big Game				
Elk Resident	7,009,979	135,314	7,106,872	140,222
Elk Non-Resident	49,091,087	77,469	43,794,809	70,746
Deer Resident	2,824,713	77,051	2,733,897	76,263
Deer Non-Resident	8,554,152	21,552	7,461,333	19,322
Pronghorn Resident	748,918	20,325	791,876	22,058
Pronghorn Non-Resident	746,049	1,885	635,575	1,676
Lion	254,839	2,116	246,321	2,207
Bighorn Sheep	191,601	334	159,432	308
Desert Sheep	6,355	14	6,189	14
Goat	124,292	247	109,374	220
Moose	274,760	535	235,688	450
Bear	1,979,195	33,605	1,719,085	30,576
Fishing				
Fishing Resident	5,075,118	258,008	6,299,602	321,404
Fishing Non-Resident	5,639,244	275,470	6,193,457	310,884
Fishing (Unknown Residency IPAWS)	-	-	-	-
Other				
Combination	2,871,616	64,624	3,126,036	70,787
Small Game	6,806,367	121,316	6,507,788	123,200
Turkey	604,886	18,549	682,651	21,563
Total Hunting and Fishing Licenses	92,803,169	1,108,414	87,809,985	1,211,900
Non-Refundable Fees	[b] 8,598,853	332,835	7,644,908	336,485
Habitat Stamp (all)	3,559,342	336,388	4,022,264	389,909
Special Licenses	[c] 477,519	30,686	486,233	34,976
State Wildlife Area Passes	43,922	2,932	258	6
Miscellaneous	[d] 48,886	2,512	38,213	2,268
Wildlife Council Surcharge	1,619,667		1,768,532	
	14,348,188	705,353	13,960,407	763,644
Subtotal Licenses, Passes, Fees, and Permits	107,151,357		101,770,392	
Reconcile to General Ledger	(8,125,895)		(7,156,735)	
Total Licenses, Passes, Fees, and Permits	99,025,462	1,813,767	94,613,657	1,975,544

- [a] Revenue from auction/raffle licenses appears under the "Donations" line in the Statement of Revenue and Expenditures.
[b] Includes Limited License application fees, Landowner Voucher fees, Preference Point fees, CORSAR cards, CORA fees, and License Refund fees.
[c] Includes Special Use and Outfitter Permits, Dog Tracking and Recovery permits, and Colorado Waterfowl stamps.
[d] Includes Hunter Education Cards, and Special Permissions.