

Department of Wildlife Resources Finance, Audit & Compliance Report



January 21-22, 2026



FY2026 Midyear (July 1 to December 31) Financial Report

Darin Moore and Tim Springer



FY26 Operational Budget Variance Report

FY 2026 Midyear

\$72.18M
Total Budget

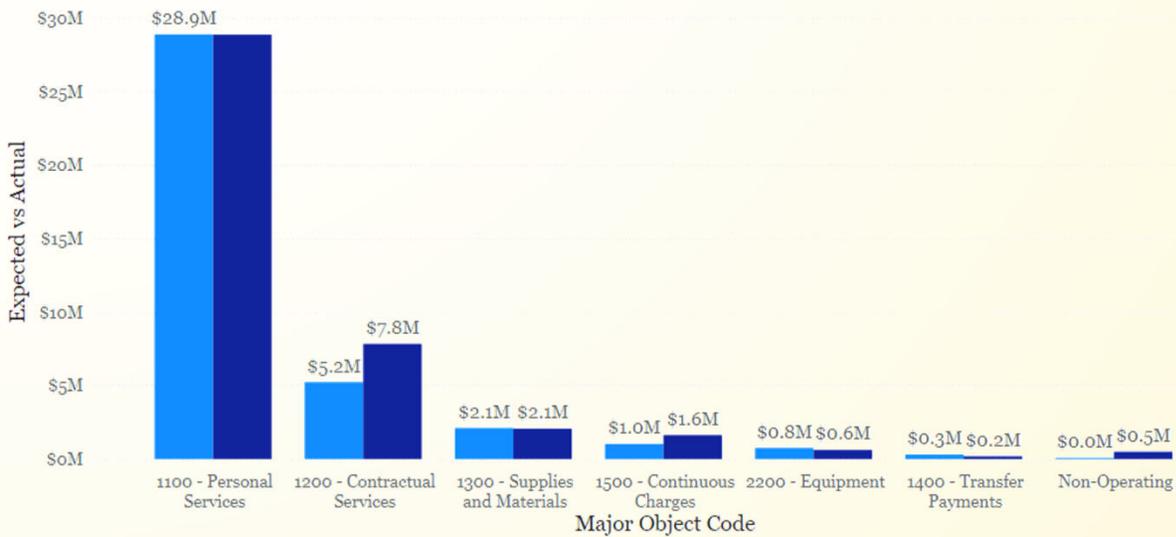
\$38.31M
Expected Expenditures

\$41.71M
Actual Expenditures

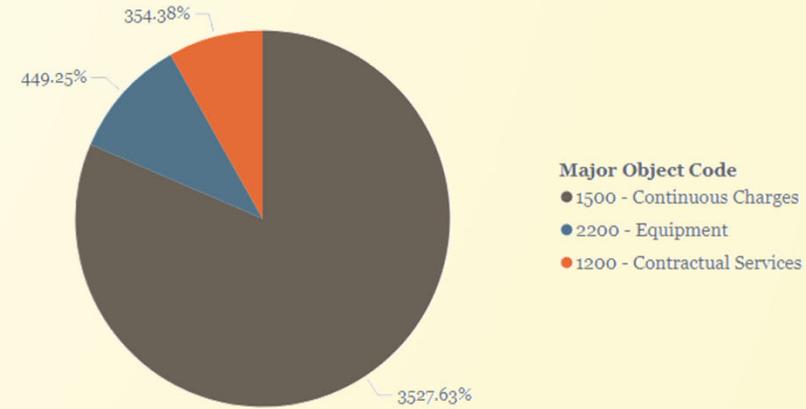
4.71%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Aquatics Budget Variance Report

FY 2026 Midyear

\$9.18M
Total Budget

\$4.86M
Expected Expenditures

\$5.05M
Actual Expenditures

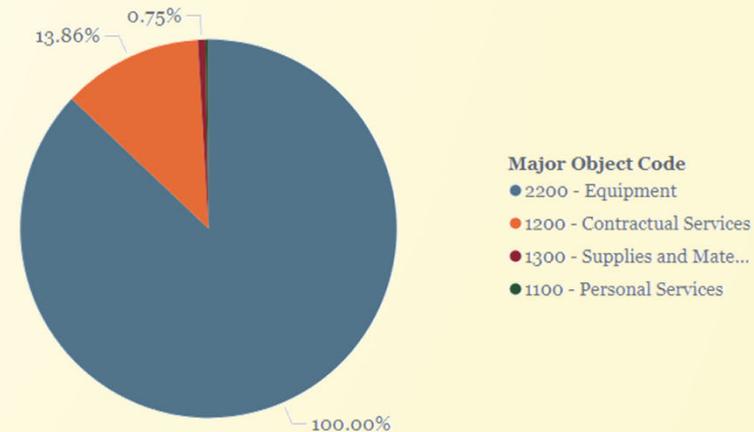
2.06%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Boating Budget Variance Report

FY 2026 Midyear

\$2.3M
Total Budget

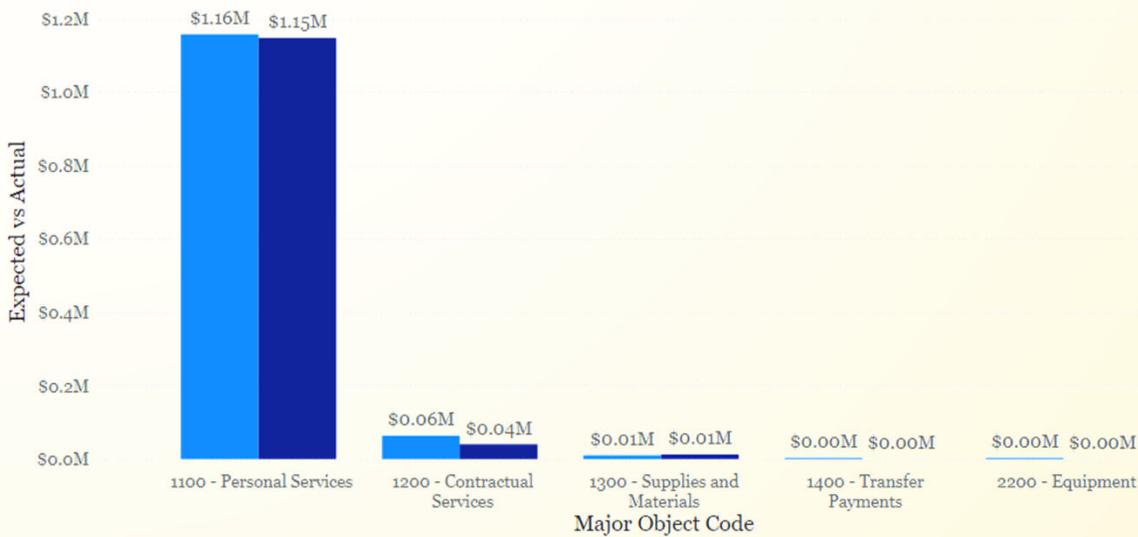
\$1.24M
Expected Expenditures

\$1.2M
Actual Expenditures

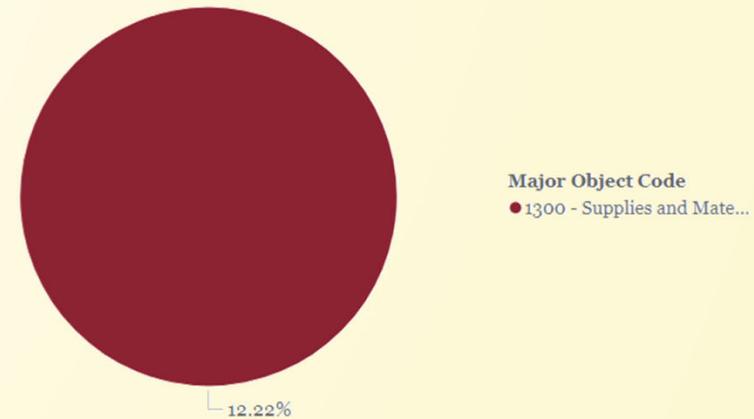
-1.54%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Executive Office Budget Variance Report

FY 2026 Midyear

\$2.89M
Total Budget

\$1.55M
Expected Expenditures

\$1.45M
Actual Expenditures

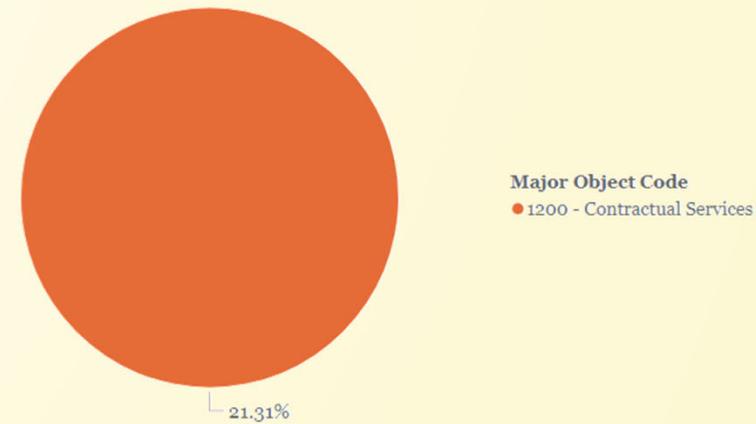
-3.45%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Human Resources Budget Variance Report

FY 2026 Midyear

\$1.29M
Total Budget

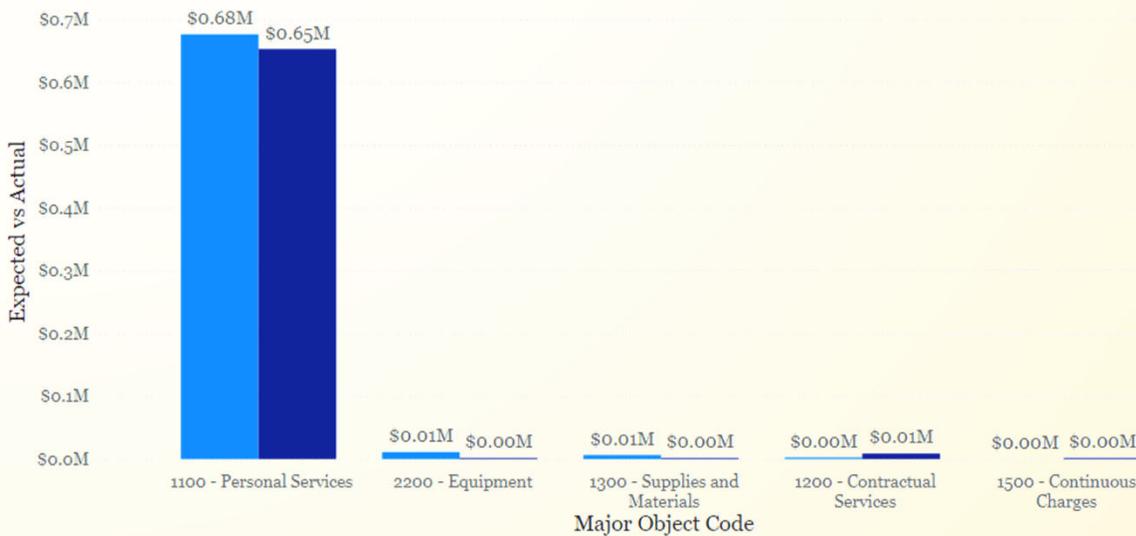
\$0.7M
Expected Expenditures

\$0.66M
Actual Expenditures

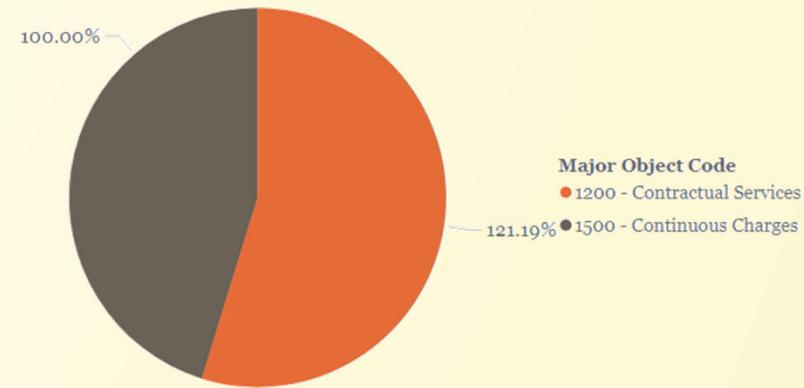
-2.50%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Law Enforcement Budget Variance Report

FY 2026 Midyear

\$25.43M
Total Budget

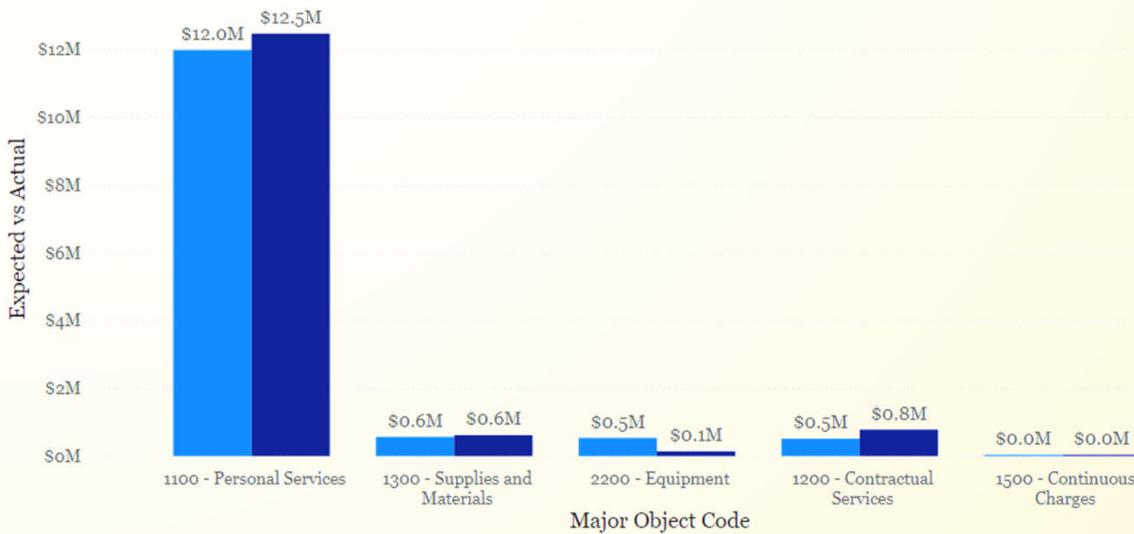
\$13.64M
Expected Expenditures

\$14.05M
Actual Expenditures

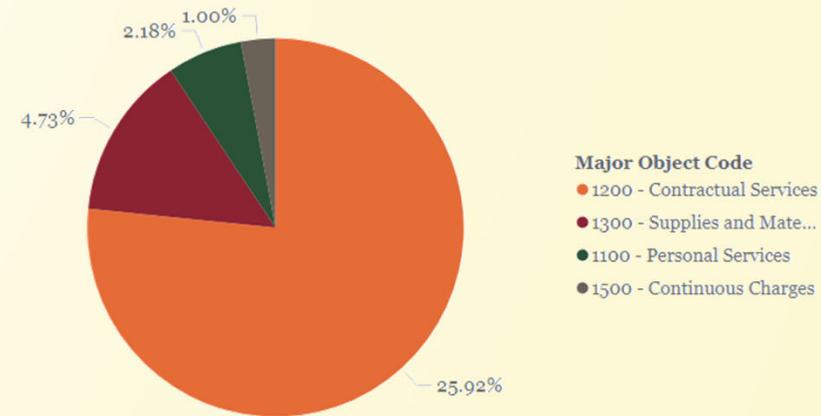
1.61%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Non-Game Budget Variance Report

FY 2026 Midyear

\$4.26M
Total Budget

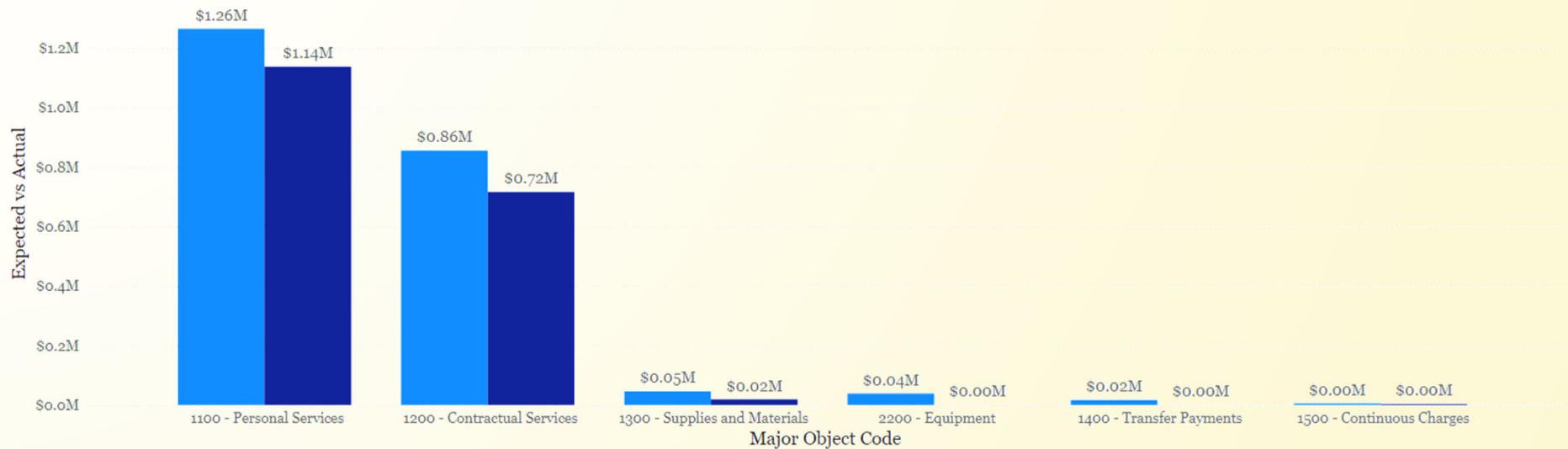
\$2.23M
Expected Expenditures

\$1.87M
Actual Expenditures

-8.25%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



Outreach Budget Variance Report

FY 2026 Midyear

\$5.32M
Total Budget

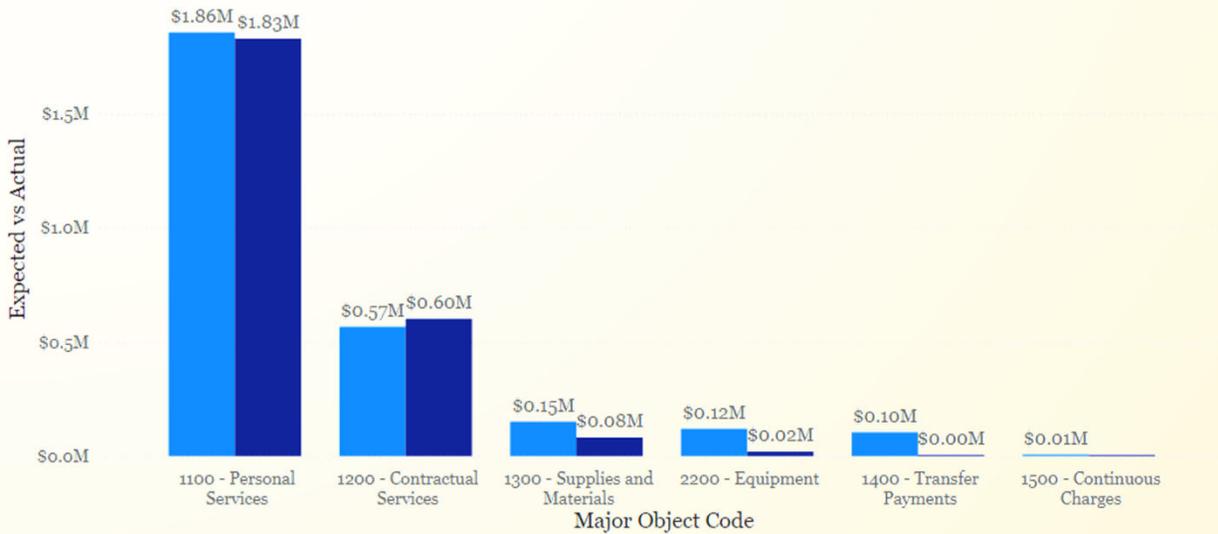
\$2.8M
Expected Expenditures

\$2.53M
Actual Expenditures

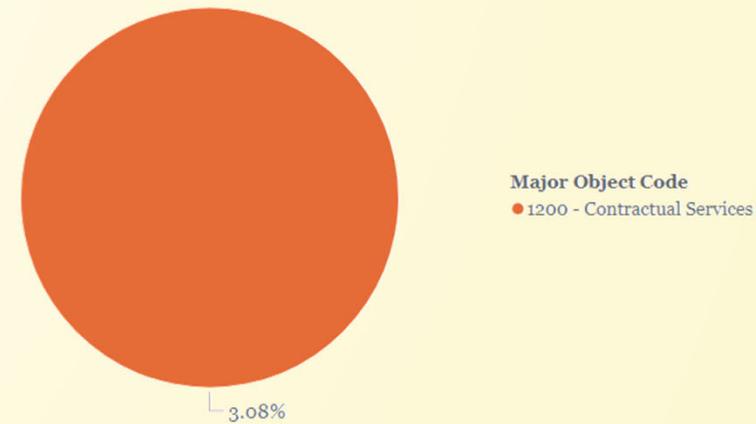
-5.10%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Planning & Finance Budget Variance Report

FY 2026 Midyear

\$4.72M
Total Budget

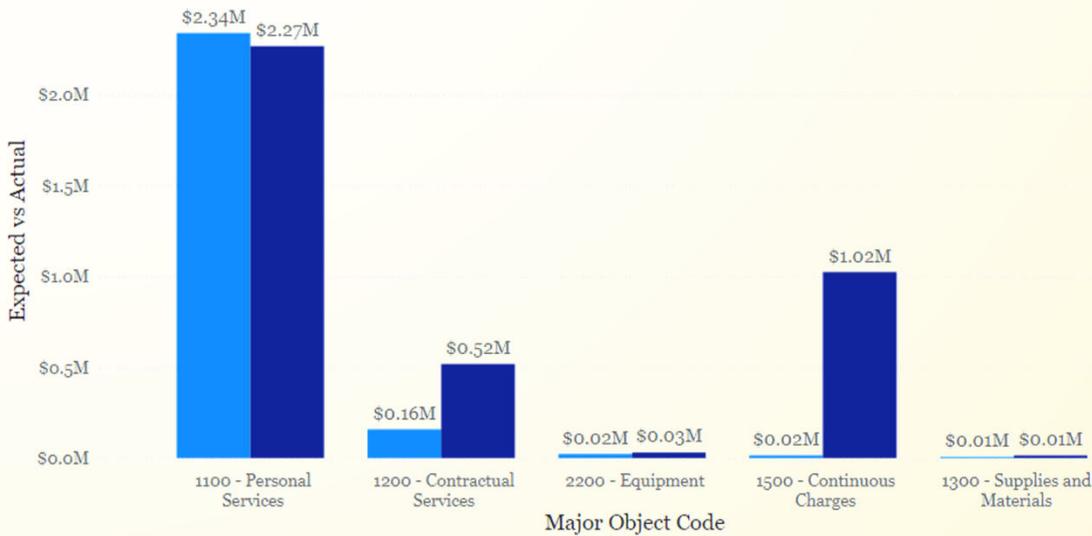
\$2.54M
Expected Expenditures

\$3.85M
Actual Expenditures

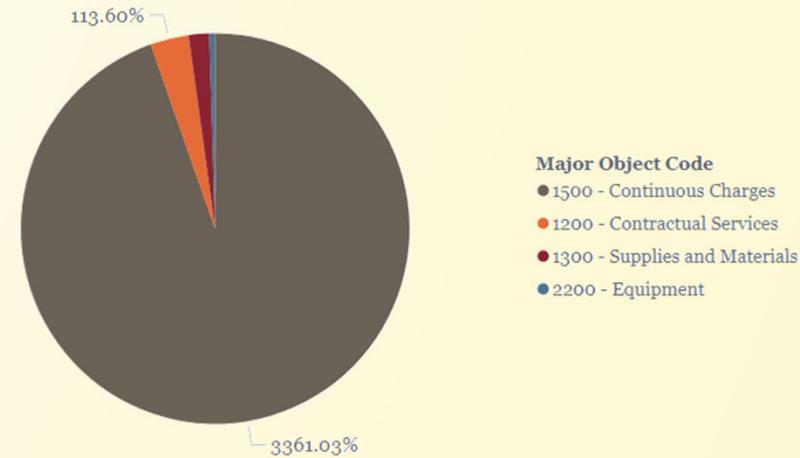
27.78%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Shared Services Budget Variance Report

FY 2026 Midyear

\$5.38M
Total Budget

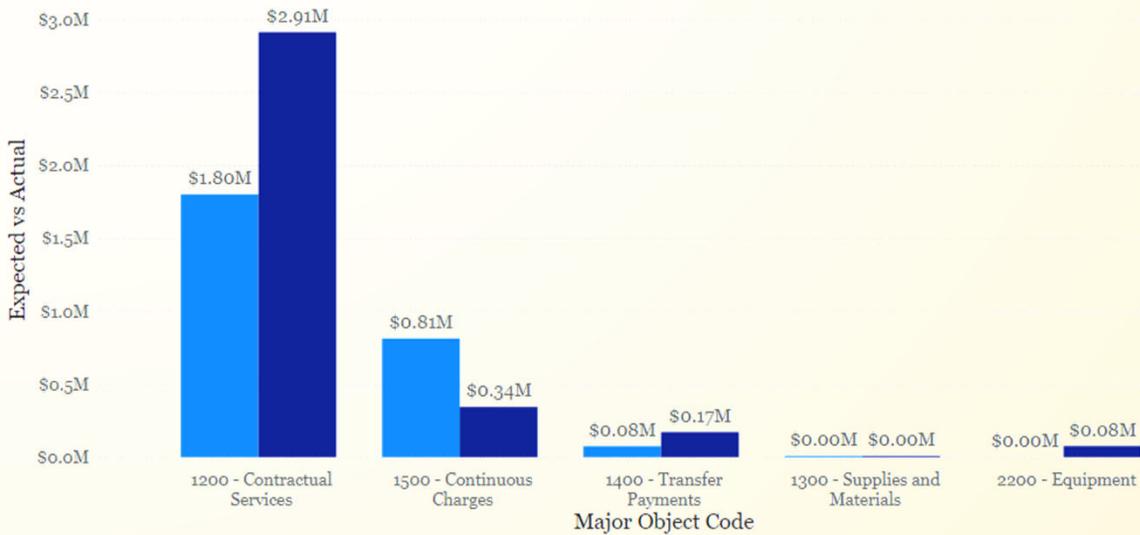
\$2.69M
Expected Expenditures

\$3.51M
Actual Expenditures

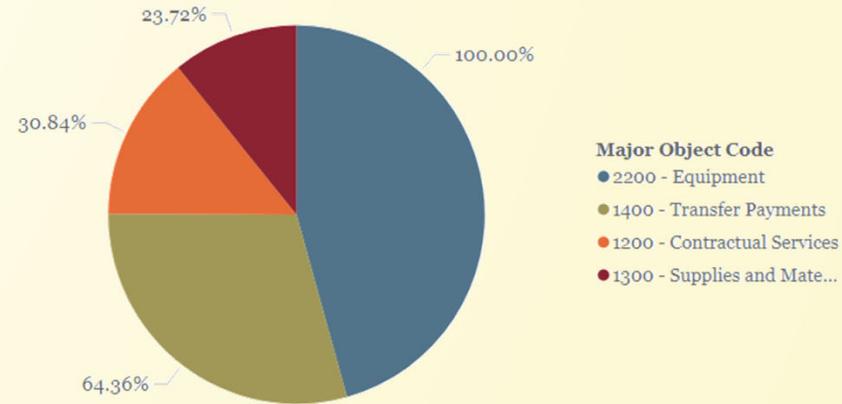
15.14%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code

● Expected Expenditures ● Actual Expenditures



% Variance by Major Object Code



Wildlife Budget Variance Report

FY 2026 Midyear

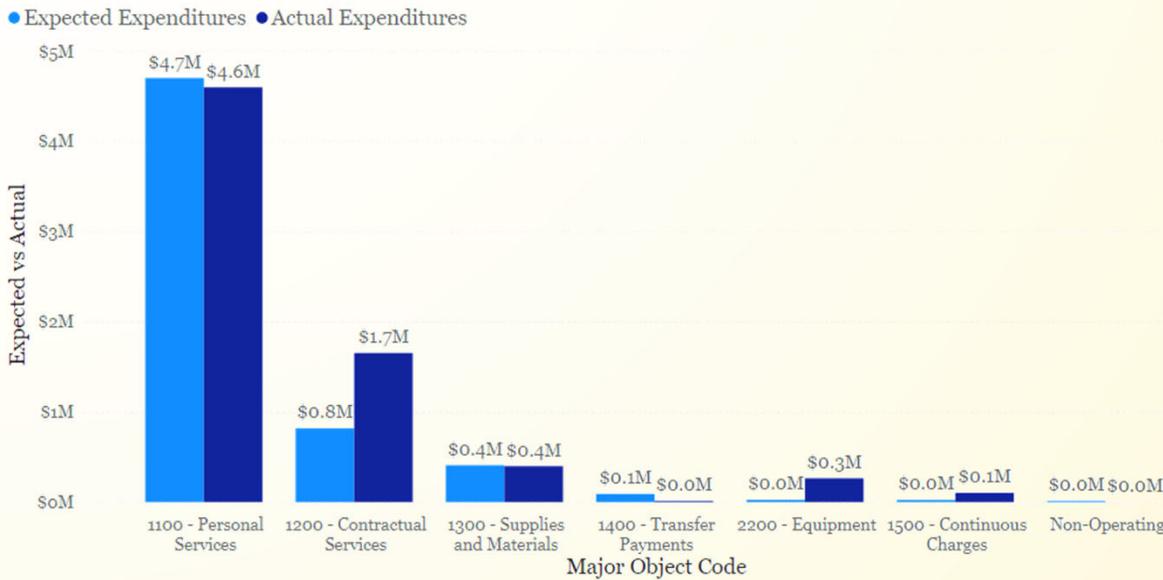
\$11.41M
Total Budget

\$6.07M
Expected Expenditures

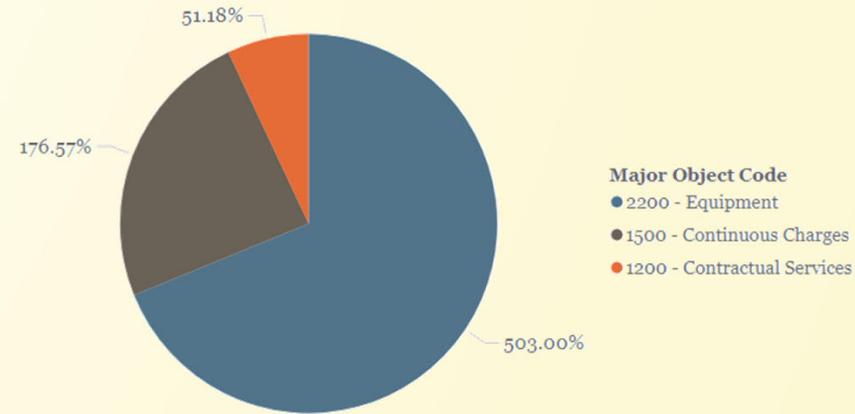
\$7.03M
Actual Expenditures

8.44%
% Midyear Variance

Expected vs Actual Expenditures by Major Object Code



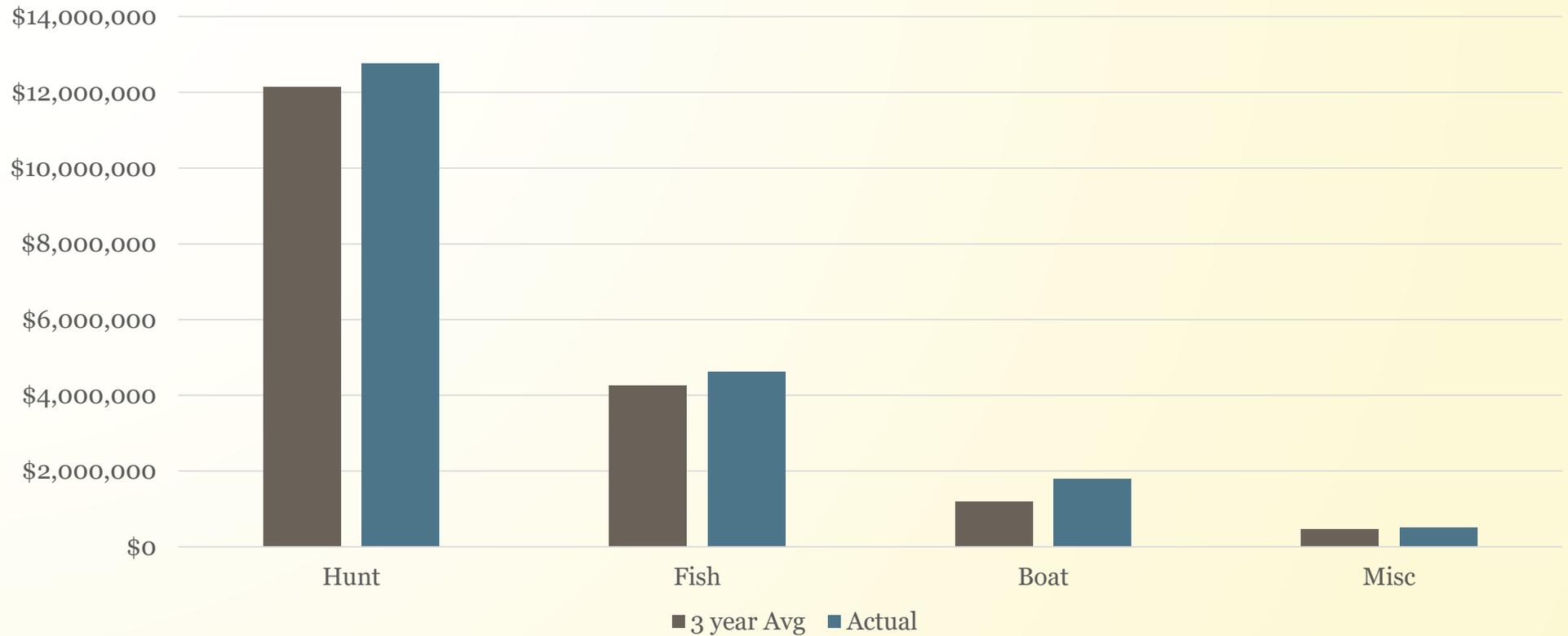
% Variance by Major Object Code



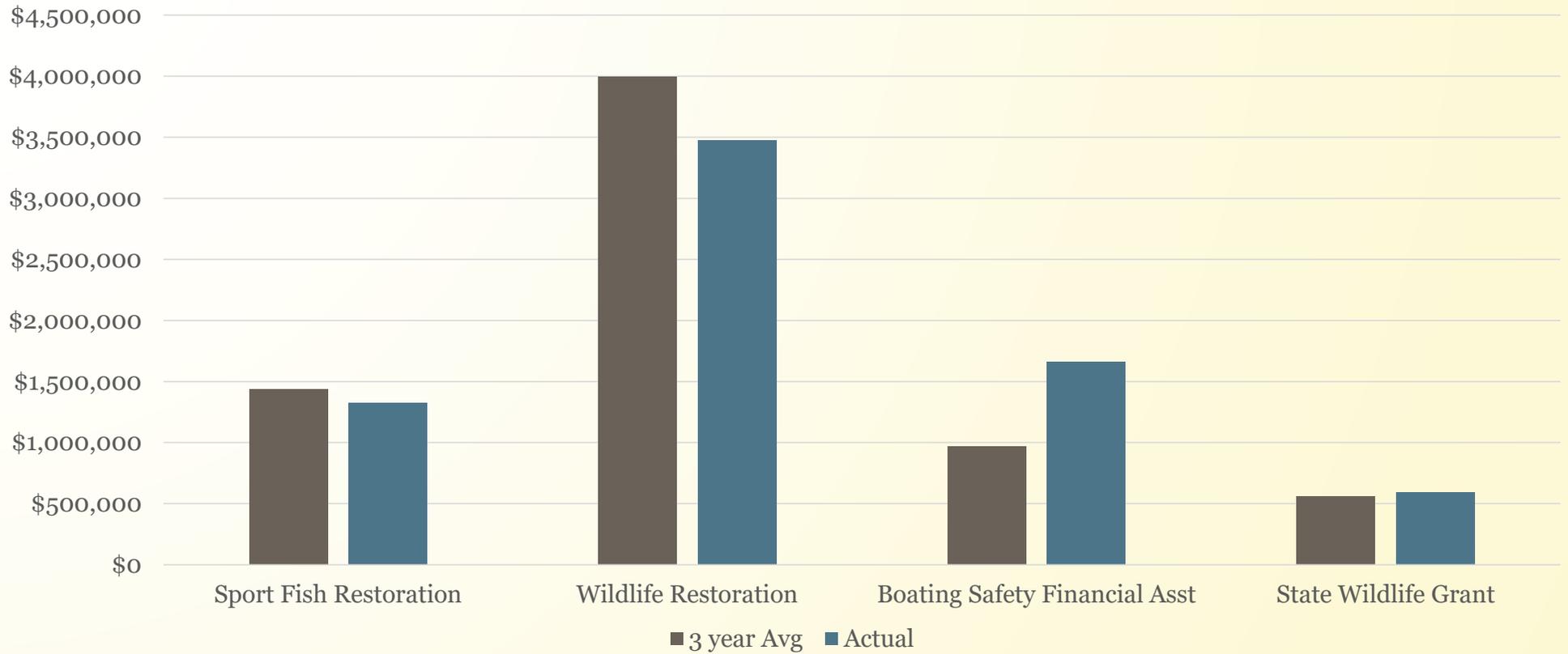
Revenue, Grants and Transfers 3 Year Averages vs Midyear



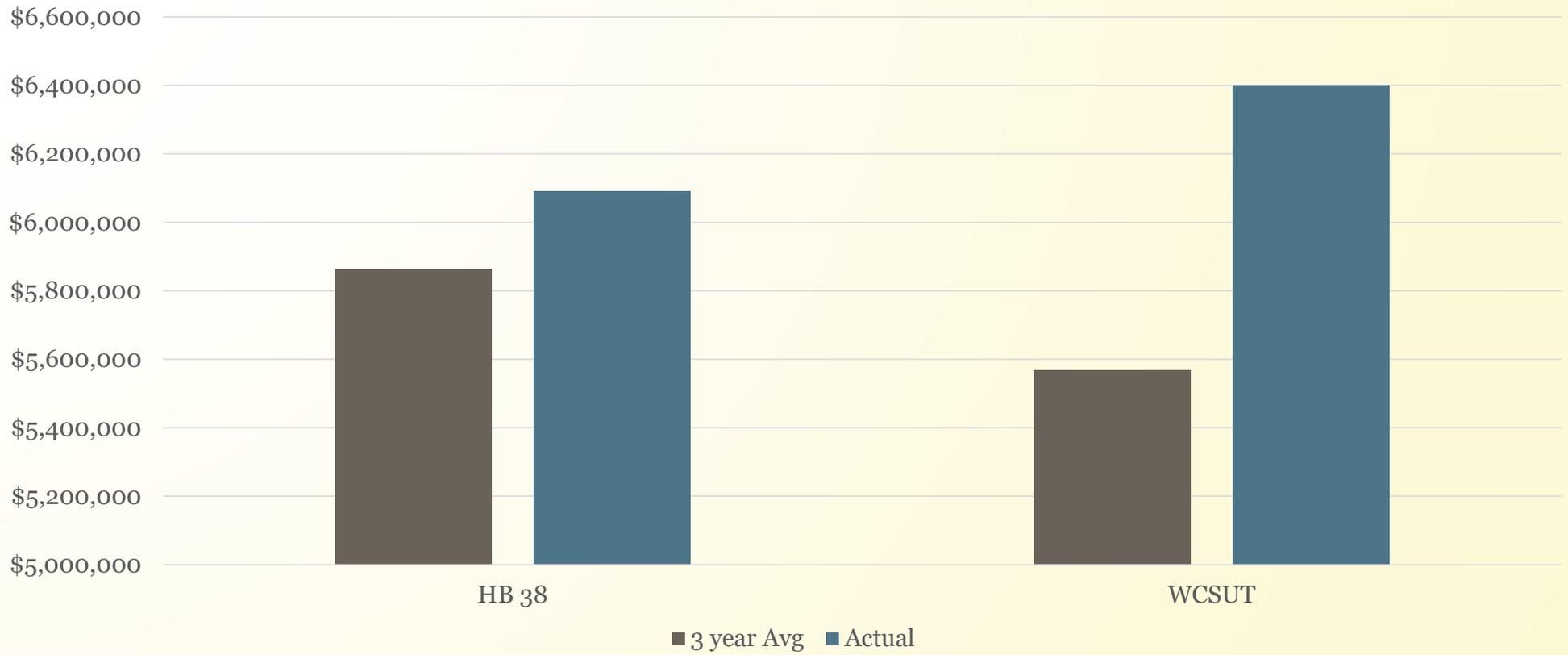
Hunt/Fish/Boat/Misc Revenue FY 2026 Midyear vs 3 Yr Average



Major Conservation Grants FY 2026 Midyear vs 3 Yr Average



Transfer Funds FY 2026 Midyear vs 3 Yr Average



Spending Plan and Budget Development

Tim Springer and Stephanie Adams



FY 2026 (DRAFT) Spending Plan for January-June

Introducing the Concept of Monthly Spending Caps for Q3 and Q4 FY26

- Spending controls will fluctuate monthly based on license revenue and encumbrances.
- Restrict spending for the remainder of this FY to account for updated revenue and expense forecasts. Original FY26 approved budget included ~ \$19M for operational (non-personnel) expenses; however, the revised estimate based on the adjusted spending plan will be lower.
- Account for proposed bonus outlined in the current Budget Bill.

Additional Strategies Will Include:

- SPCC reductions and contractual initiatives
- Strategic review of current vacancies
- Variance reports to the Office of the Executive Director and FAC Chairman

	Jan	Feb	Mar	Apr	May	June	Totals
Estimated Major Revenues	\$6,868,102.33	\$2,361,799.33	\$3,603,329.33	\$7,602,256.33	\$5,031,584.33	\$5,281,914.33	\$30,748,985.98
Estimated Payroll - Classified	\$4,398,467.08	\$4,398,467.08	\$2,199,233.54	\$4,398,467.08	\$4,398,467.08	\$5,140,512.08	\$24,933,613.94
Estimated Payroll - Wage	\$114,226.67	\$114,226.67	\$114,226.67	\$114,226.67	\$114,226.67	\$114,226.67	\$685,360.02
Estimated Total Payroll	\$4,512,693.75	\$4,512,693.75	\$2,313,460.21	\$4,512,693.75	\$4,512,693.75	\$5,254,738.75	\$25,618,973.96
Estimated (and Known) Operating Expenses	\$2,280,576.81	\$283,278.09	\$1,048,053.06	\$2,600,798.79	\$1,014,274.75	\$1,199,616.49	\$8,426,597.99
Estimated Delta	\$74,831.77	(\$2,434,172.51)	\$241,816.06	\$488,763.79	(\$495,384.17)	(\$1,172,440.91)	(\$3,296,585.97)
Fund Restoration							(\$2,702,911.03)
Net Delta							(\$5,999,497.00)



FY 2027 Budget Development Process: Guidance

Preliminary Budget Estimates	Amount
Total Assets/Revenue (Revised Forecast)	\$67,700,000.00
Carveout for Capital Project Investment Fund and Reserves	(\$2,200,000.00)
Carveout for Chandler's Mill Repayment Plan	(\$500,000.00)
Proposed Operating Budget (~10% Reduction from FY26)	\$65,000,000.00
<i>Total Personnel (Projected with 3% Raise)</i>	<i>\$52,715,970.00</i>
<i>Total Non-Personnel/Operating</i>	<i>\$12,284,030.00</i>

Reduced Budget Based on Revised Forecast, Increased Operating Expenses, and other Commitments

- Second year of Budgeting by “Program”.
- ***New this year*** will be a Monthly Spending Plan, detailed budget by Fund, and separate reporting for Equipment, Contractual Services, and Special/Mitigation (one-time or pass-through) Funding.

Strategic Focus on opportunities to achieve optimal staffing levels and operational efficiencies

- Clearly define opportunities and consequences of budgeting decisions
- Propose recommendations for programs or services that are not achieving their objectives or not prioritized based on recent strategic planning efforts. (e.g. PPR, Retreat)



FY 2027 Budget Development Process: Timeline

- ❑ Budget Guidance and Template Distribution – 12/10/2025
- ❑ Joint DWG/Budget Team Meeting – 12/12/2025 (Discussion of Expectations)
- ❑ Budget Team Meeting – 01/13/26
- ❑ Initial Draft Budget Due – **02/13/2026**
- ❑ Joint DWG/Budget Team Meeting – **02/27/2026** (Presentations/Q&A)
- ❑ Joint DWG/Budget Team (Q&A) Meeting – **03/13/2026** (as needed)
- ❑ Final Draft Budget Due – **03/31/2026**
- ❑ Joint DWG/Budget Team (Q&A) Meeting – **04/13/2026** (Approvals/Messaging)
- ❑ Final Budget Proposal Distributed to Board – **May 1, 2026**
- ❑ **Board Meeting / FY27 Budget Approval – May 20-21, 2026**



Procurement Update

Stephanie Adams



Procurement Management Review (PMR)

Regulatory Framework

- Department of General Services, Division of Purchases and Supply
- Virginia Public Procurement Act
- Agency Procurement and Surplus Property Manual

Compliance Review

- October 2023 vs. October 2025
- Influences: documentation, absences and vacancies, high staff turnover, insufficient or inconsistent staff training

Performance Update

- Previous Compliance Rate (October 2023): 59% out of compliance
- Current Compliance Rate (October 2025): 12% out of compliance
- 47% percentage point reduction in non-compliance



PMR Results

Transaction Type	October 2023			October 2025		
	Non-Compliance	Total	%	Non-Compliance	Total	%
Vouchers						
Up to \$10k	3	11	28%	9	42	21%
\$10k+ - \$50k	2	5	40%	3	7	43%
\$50k+	2	8	25%	1	1	100%
Total Selected Transactions	7	24	29%	13	50	26%
SPCC (Up to \$10k)	45	67	67%	25	273	9%
Solicitations/Term Contracts	5	5	100%	0	6	0%
GRAND TOTAL	57	96	59%	38	329	12%



Questions?

