



Memorandum

Oregon Department of Fish and Wildlife

Date: March 3, 2023
To: Fish and Wildlife Commissioners
From: Shannon Hurn, Deputy Director for Administration
Subject: March 2023 Financial Report

Department Financial Report

For the month ending January 31, 2023, ODFW's unrestricted cash balance finished at \$59.2 million and restricted cash came in at \$53.8 million, for a total of \$113.0 million in total ending balance. This represents a \$15 million decrease in unrestricted cash and a \$5.3 million increase in restricted cash from the prior month.

Some of the primary factors contributing to this large swing include:

- DAS Payroll (OSPS) implementation resulted in December 2022 payroll being withdrawn from accounts in early January. Therefore, two months of payroll costs were drawn from ODFW's account last month. The absence of any payroll costs in December resulted in an unusually high cash balance.
- Approximately \$7 million in December and January payroll remain unassigned to program cost-codes. Unassigned payroll is withdrawn from unrestricted cash, temporarily putting downward pressure on unrestricted cash. Conversely, dedicated cash jumped by \$5 million due to a lack of new payroll costs assigned to dedicated funds.
- Three payments were issued to OSP in January totaling \$3.9 million.

The agency is taking steps to reassign December and January payroll cost codes for staff and implementing standard cost-code assignment to each employee in February. It is anticipated unrestricted cash should improve in the coming months.

2023-25 Budget Development

The agency is scheduled to present on the Governor's Recommended Budget March 20th and 21st in the Joint Ways and Means Subcommittee on Natural Resources. March 22nd is reserved for public testimony related to the agencies budget bill, House bill 5509.

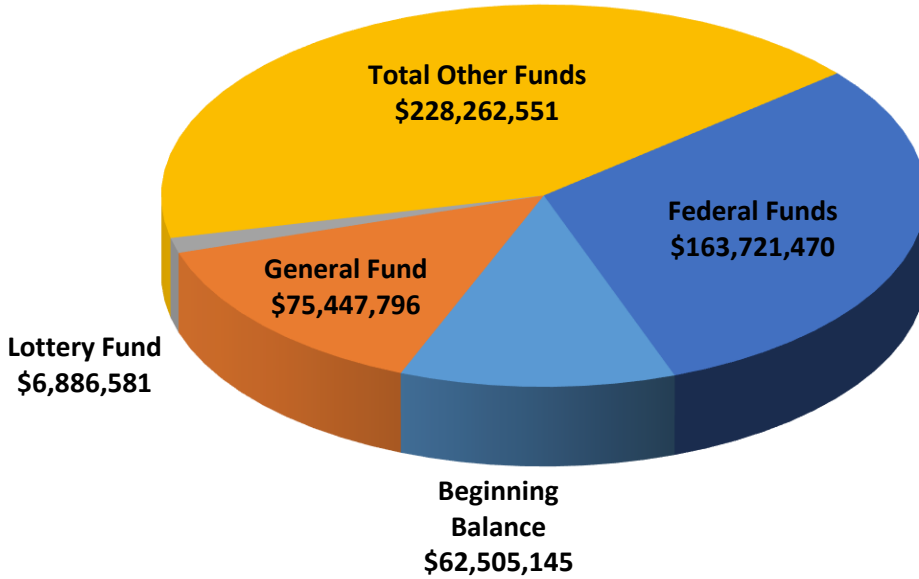
Audit Updates

The next ODFW Audit Committee meeting is March 22nd. The Internal Auditor is currently completing an audit of the controlled hunt draw process.

**ODFW Financial Report for 2021-2023 Biennium
Commission Meeting
as of January 2023**

	Legislatively Adopted Budget	Adjustments & E-Boards	Legislatively Approved Budget	Actuals as of 1/31/2023	% of Total Biennium Budget 79.20%
REVENUE					
Revenue Transactions for Prior Biennium (AY21)				3.55	
General Fund	47.05	28.40	75.45	46.61	
Lottery Fund	6.77	0.12	6.89	6.02	
Other Funds	-				
Hunter/Angler	128.44	-	128.44	89.97	
Commercial Fisheries Fund	10.64	-	10.64	9.30	
All Other Categories	74.19	15.00	89.19	45.41	
Total Other Funds	213.26	15.00	228.26	144.69	
Federal Funds	159.34	4.39	163.72	113.40	
Total Revenue	426.42	47.90	474.32	310.72	65.51%
EXPENDITURES					
Expenditure Transactions for Prior Biennium (AY21)				7.35	
Wildlife					
General Fund	6.08	15.42	21.50	16.36	
Lottery Fund	1.36	0.04	1.39	0.78	
Other Funds	41.80	6.78	48.58	31.12	
Federal Funds	34.59	0.74	35.33	21.74	
Total Wildlife Programs	83.83	22.97	106.80	70.01	65.56%
Fish					
General Fund	22.50	8.71	31.21	17.95	
Lottery Fund	5.21	0.07	5.28	3.18	
Other Funds	88.48	1.85	90.33	52.26	
Federal Funds	99.42	2.45	101.87	69.38	
Total Fish Programs	215.60	13.08	228.69	142.78	62.43%
Habitat					
General Fund	5.79	3.67	9.47	3.01	
Lottery Funds	0.20	0.01	0.21	0.11	
Other Funds	6.05	2.21	8.26	3.08	
Federal Funds	10.77	1.05	11.82	5.52	
Total Habitat Division	22.82	6.94	29.76	11.72	39.39%
Administration					
General Fund	7.82	0.60	8.42	6.81	
Lottery Fund	-	-	-	-	
Other Funds	50.32	1.16	51.49	33.32	
Federal Funds	8.11	0.15	8.26	3.62	
Total Administration	66.25	1.91	68.16	43.74	64.17%
State Police					
General Fund	2.61	-	2.61	1.36	
Other Funds	28.70	-	28.70	20.45	
Total State Police	31.31	-	31.31	21.82	69.67%
Debt Service					
General Fund	2.09	-	2.09	1.10	
Other Funds	1.94	-	1.94	1.13	
Total Debt Service	4.03	-	4.03	2.24	55.53%
Capital Improvement					
General Fund	0.16	-	0.16	-	
Other Funds	6.40	0.02	6.43	3.45	
Federal Funds	3.35	-	3.35	0.28	
Total Capital Improvement	9.91	0.02	9.94	3.73	37.55%
Capital Construction					
General Funds	-	-	-	-	
Other Funds	5.50	-	5.50	0.83	
Federal Funds	3.10	-	3.10	3.10	
Total Capital Construction	8.60	-	8.60	3.93	45.73%
Agency-wide					
General Fund	47.05	28.40	75.45	46.61	61.77%
Lottery Fund	6.77	0.12	6.89	4.08	59.17%
Other Funds	229.20	12.02	241.23	145.65	60.38%
Federal Funds	159.34	4.39	163.72	103.64	63.31%
Total Expenditures	442.36	44.93	487.28	299.97	61.56%

**Oregon Department of Fish and Wildlife
2021-23 Legislatively Approved Budget - Revenue
as of January 2023 \$ 536.83**



**Oregon Department of Fish and Wildlife
2021-23 Legislatively Approved Budget - Expenditures
as of January 2023 \$ 487.29**

