

Agenda Item No:	A
Work Plan:	Administrative
Topic:	Financial Dashboard
Presentation Title:	Department Financial Report for June, July, and August 2025
Date of Presentation:	September 3, 2025
Contact Information:	James D. Short, Department Chief Financial Officer (503) 302-8478, <a href="mailto:james.short@odf.oregon.gov">james.short@odf.oregon.gov</a>

## **SUMMARY AND CONTEXT**

An executive financial report and summary will be submitted monthly to ensure the Board of Forestry (Board) receives current information to support its oversight of the Department's financial condition. The report will include the Department's financial and budgetary status, along with relevant ancillary topics as appropriate.

## **BACKGROUND AND ANALYSIS**

This consent item formalizes the transparent publishing of the Department's monthly financial reports to the Board of Forestry. While executive-level in scope, the financial report provides information on topics that are either directly related to, or have a measurable impact on, the agency's financial status and other administrative functions during a given month.

The agency has already made several updates to the financial report to improve clarity, usability, and transparency. These enhancements include refined formatting, clearer narrative explanations, and more structured presentation of key financial indicators. As the agency continues to strengthen its internal processes and leverage available data, the financial report will be further refined to provide greater insight into both financial performance and operational trends.

## **NEXT STEPS**

The Board will receive the Department's Financial Report during the third week of each month, regardless of whether a Board meeting is scheduled. This timing allows the Department to report on the prior month's activity while ensuring the fiscal month-end close process has been completed.

## **ATTACHMENTS**

- 1) Department of Forestry Financial Report for June 2025
- 2) Department of Forestry Financial Report for July 2025
- 3) Department of Forestry Financial Report for August 2025



# Oregon

Tina Kotek, Governor

Department of Forestry  
State Forester's Office  
2600 State St  
Salem, OR 97310-0340  
503-945-7200  
[www.oregon.gov/ODF](http://www.oregon.gov/ODF)

July 1, 2025

Sen. Kate Lieber, Co-Chair  
Rep. Tawna Sanchez, Co-Chair  
Joint Committee on Ways and Means  
900 Court St. NE, H-178  
Salem, OR 97301

Re: Oregon Department of Forestry - Monthly financial condition report

Dear Co-Chairs,

The Oregon Department of Forestry (ODF) remains focused on its mission to protect Oregon's forests and communities while maintaining sound financial stewardship. As we enter fire season 2025, ODF is actively managing fire-related costs, federal reimbursements, and cooperative funding agreements. All ODF's operating districts are officially in fire season and there are already several fires on the landscape being actively managed. Currently, the department's financial position remains stable, with ongoing efforts to ensure transparency, accountability, and preparedness in the face of evolving funding conditions.

### Cash and General Fund Balances

As of June 24, 2025, ODF's principal cash account balance was \$24.8 million, and the 2023–25 Protection Division General Fund appropriation balance stood at \$209 thousand. The estimated July payroll includes \$9.3 million from the Forestry Main Cash Account, \$2.2 million from the Protection General Fund, and \$700 thousand from the Forest Resources General Fund. County distributions for the fourth quarter total \$19.4 million to date.

*Figure 1 - Cash Fund Balances as of June 24, 2025.*

Fund	Fund Title	Balance
02000	FORESTRY CASH ACCOUNT	\$51,834,578.28
11000	FOREST LAND PROTECTION FUND - EFCC	\$9,749,576.64
56000	URBAN FORESTRY	\$30,281.67
58000	FOREST RESOURCE TRUST	\$1,140,290.40
70000	FACILITIES MANAGEMENT	\$12,174,480.61

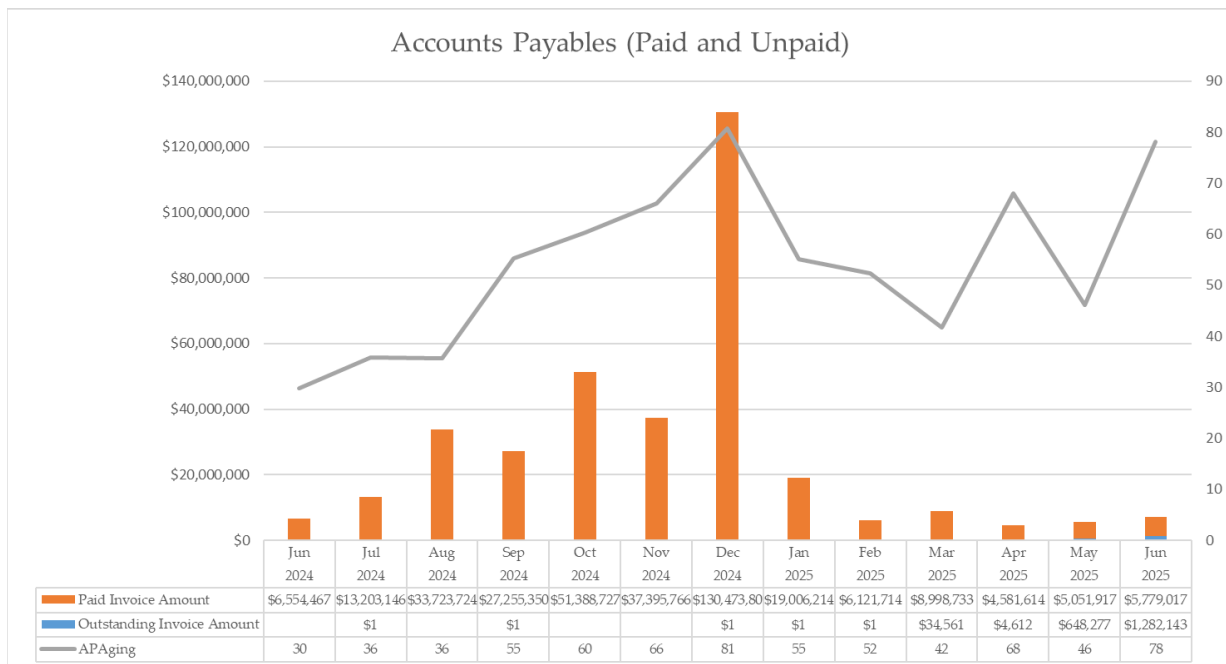
*General Fund appropriations as of June 24, 2025*

Appn	Appn Title	Balance
89905	PRIVATE FORESTS	\$8,143,364.21
89902	EQUIPMENT POOL GF	\$56,089.92
89920	PROTECTION FROM FIRE	\$208,945.27
89906	PLANNING BRANCH GF	\$124,965.23

### Accounts Payable

Department-wide expenditure has slightly decreased since the last reporting period (Figure 2), which is consistent with normal operational patterns. The average aging increased due to a multitude of invoices submitted by vendors that were not billed in a timely manner.

*Figure 2 - Accounts Payable as of June 23, 2025*



## Accounts Receivable

The agency invoiced \$89.2 million and has collected \$42.8 million for the fourth quarter of FY25. The number of outstanding invoices has decreased from the previous period, totaling 517, with 13% over 120 days past due, a decrease of 16% from the previous period.

Figure 3 – Accounts Receivable Aging as of June 16, 2025



## Fire Protection Financial Status

### Outstanding Fire Protection Assets and Liabilities Information

In addition to monitoring current agency-wide accounts payable and accounts receivable, the department also tracks estimated outstanding assets and liabilities related to the Fire Protection Division. Due to the nature of large fires and cooperative agreements—such as ODF providing resources for fires outside its protection jurisdiction—reimbursement for upfront costs incurred by ODF can take several years. Conversely, delays may also occur in receiving federal bills for resources initially paid for by federal partners, as well as in finalizing cost-share settlements that may result in ODF being billed. The table below summarizes the estimated outstanding assets and liabilities (accounts receivable and payable not yet invoiced to or from ODF).

Figure 4— Estimated Outstanding Assets and Liabilities as of June 17, 2025

Summary of Estimated Outstanding Assets and Liabilities (Costs that have not been fully reconciled or billed)		
Category	Assets (AR)	Liabilities (AP)
Coop Billable	\$17,267,489	\$13,446
Large Fire - Non-Cost Share	\$1,317,129	\$1,808,914
Large Fire - Cost Share	\$67,467,679	\$24,244,116
<b>TOTAL</b>	<b>\$86,052,297</b>	<b>\$26,066,476</b>

Notable updates since the last report include \$47 million in coop, non-cost share, and cost share accounts receivable invoiced. By the end of June, \$17 million will be invoiced to the USFS tied to the Battle Mountain cost share reconciliation.

### FEMA Information

FEMA Public Assistance (PA) grants are awarded to the Oregon Department of Emergency Management (ODEM), which then distributes the funds to ODF. In contrast, FEMA Fire Management Assistance Grants (FMAG) are awarded directly to ODF, providing more immediate access to funds once they are obligated. The FEMA reimbursement process can take several years to fully complete. ODF strives to submit all suppression claims to FEMA and/or ODEM within one year of an eligible incident's conclusion. Once submitted, claims undergo detailed audits by FEMA and/or ODEM before final payments are issued. Administrative claims take longer to process, as all suppression-related costs must be paid in full before ODF can submit expenses tied to administrative and financial work required by FEMA.

The table below outlines the status of claims by fire year and provides an update on payment progress for each.

Figure 5— FEMA/Public Assistance Outstanding Balances as of June 17, 2025

Summary of Outstanding FEMA FMAG/PA						
Fire Year	Claim Type	Estimate to Invoice to FEMA	Pending Review by FEMA	Amount Obligated by FEMA	Payment Amount Requested	Grand Total Due to ODF
2019	Admin - FMAG	\$0	\$215,943	\$0	\$0	\$215,943
2020	Admin - FMAG	\$85,250	\$0	\$0	\$0	\$85,250
2020	Admin - PA	\$17,017	\$0	\$0	\$0	\$17,017
2020	Fire - PA	\$0	\$297,219	\$0	\$1,151,850	\$1,449,069
2021	Admin - FMAG	\$43,950	\$0	\$0	\$0	\$43,950
2022	Admin - FMAG	\$12,000	\$0	\$0	\$0	\$12,000
2023	Admin - FMAG	\$32,500	\$0	\$0	\$0	\$32,500

2023	Fire - FMAG	\$1,000,000	\$0	\$0	\$0	\$1,000,000
2024	Fire - FMAG	\$25,553,265	\$0	\$0	\$0	\$25,553,265
2024	Fire - PA	\$34,645,827	\$7,500,961	\$0	\$0	\$42,146,788
<b>TOTAL</b>		<b>\$61,389,809</b>	<b>\$8,014,123</b>	<b>\$0</b>	<b>\$1,151,850</b>	<b>\$70,555,782</b>

Since the last report, audit work on the 2024 fire season claim documents is ongoing. \$3 million has been paid by FEMA tied to the 2023 claim. \$7.5 million has been invoiced to FEMA/ODEM tied to the 2024 claim.

### *Fire Season Cost Estimate Information*

Fire season runs from January 1 through December 31, encompassing two partial fiscal years. Incident cost estimates are produced for every incident, no matter the size, with the data coming from the ODF district where the incident occurs. Costs are generated daily for larger incidents and smaller incidents record costs within thirty days of an incident's end. Gross incident costs are adjusted to reflect a final projected net after Federal cost share recoveries and FEMA claim reimbursements. District per day and acre EFC claim deductible costs are also reduced from cost estimates as these amounts are a district's base budget cost once claims are finalized for the fiscal year. The result is a final net incident cost that is split between EFC and General Fund based on the first \$20 million of fire costs being split 50%/50% between EFC and General Fund, with the remainder of costs above that threshold being 100% General Fund obligation.

*Figure 6— Fire Season Cost Estimate as of June 16, 2025*

Summary of Fire Season 2025 Estimated Costs					
Gross Costs	Other Agency Cost Recoveries	FEMA Cost Recoveries	EFC Deductibles (base budget)	Net Costs	General Fund Obligation
\$4,105,418	\$1,915,804	\$1,327,206	\$50,000	\$812,408	\$812,408

Since the last report, the largest incident is Rowena with estimated ODF gross costs of \$3.5 million and net costs of \$450,000, after USFS cost share reconciliation and FEMA cost recovery payments to ODF. *Note: Rowena is still an active fire, and the cost estimate will adjust until the end of incident.*

### **Federal Grants**

As of today, ODF has not received any indication of changes to federal grants or other funding. Reimbursements from federal agencies for wildfire suppression and related activities are still

being processed as usual. ODF remains fully committed to protecting Oregon's forests and communities and will take all necessary steps to reduce any potential impacts if federal funding changes in the future. In the most recent quarter, ODF invoiced \$5 million and received \$4 million in federal grant reimbursements

ODF continues to manage its finances carefully while closely tracking fire-related costs and reimbursements. Cash levels remain stable, and billing and collections are progressing as planned. The agency is actively finalizing large fire cost shares and submitting claims for federal reimbursement. While the reimbursement process can take time, ODF is meeting all deadlines and staying on course.

At this time, there have been no changes to federal funding, and payments continue to be received. However, agency leadership is proactively gathering data on federally funded work to prepare for any potential changes to that funding. Together with the evolving fire season this is the primary focus for the agency in terms of fiscal management. ODF remains committed to its mission and to responsible financial stewardship on behalf of all Oregonians.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Kate Skinner', with a long horizontal flourish extending to the right.

Kate Skinner  
Interim State Forester

c:  
Legislative Fiscal Office  
Chief Financial Office  
Oregon State Treasury  
Board of Forestry  
Governor's Office



# Oregon

Tina Kotek, Governor

Department of Forestry  
State Forester's Office  
2600 State St  
Salem, OR 97310-1336  
503-945-7200  
[www.oregon.gov/ODF](http://www.oregon.gov/ODF)

August 1, 2025

Sen. Kate Lieber, Co-Chair  
Rep. Tawna Sanchez, Co-Chair  
Joint Committee on Ways and Means  
900 Court St. NE, H-178  
Salem, OR 97301

Re: Oregon Department of Forestry - Monthly financial condition report

Dear Co-Chairs,

The Oregon Department of Forestry (ODF) remains focused on its mission to protect Oregon's forests and communities while maintaining sound financial stewardship. As fire season 2025 ramps up, ODF is actively managing fire-related costs, federal reimbursements, and cooperative funding agreements. Fully amid an active fire season, ODF has already deployed three incident management teams and responded to multiple lightning events across the state. Currently, the department's financial position remains stable, with ongoing efforts to ensure transparency, accountability, and preparedness in the face of evolving funding conditions.

### Cash and General Fund balances

As of July 22, 2025, ODF's principal cash account balance was \$56.1 million, and the AY27 Protection Division General Fund appropriation balance stood at \$82.5 million. The estimated July payroll includes \$11.3 million from the Forestry Main Cash Account, \$2.9 million from the Protection General Fund, and \$700 thousand from the Forest Resources General Fund. County timber distributions for the fourth quarter total \$22 million to date.

Figure 1 - Cash Fund Balances as of July 22, 2025

Fund	Fund Title	Balance
02000	FORESTRY CASH ACCOUNT	\$56,107,184.36
11000	FOREST LAND PROTECTION FUND - EFCC	\$9,993,495.66
56000	URBAN FORESTRY	\$30,396.92
58000	FOREST RESOURCE TRUST	\$1,115,966.64
70000	FACILITIES MANAGEMENT	\$11,689,439.97



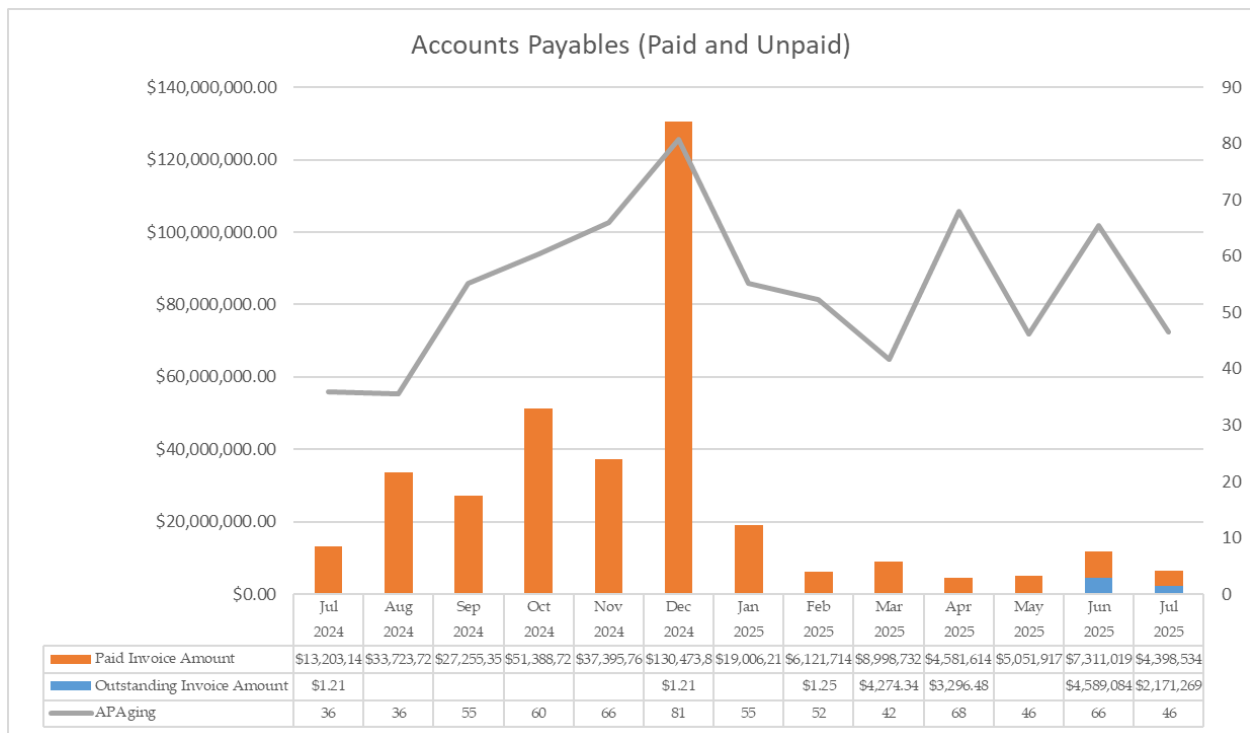
*General Fund appropriations as of July 22, 2025*

Appn	Appn Title	Balance
89905	FOREST RESOURCES	\$59,911,048.61
89908	ADMINISTRATION	\$758,644.00
89920	PROTECTION FROM FIRE	\$82,522,154.31

### Accounts payable

Department-wide expenditures have slightly increased since the last reporting period (Figure 2), which is consistent with the start of 2025 fire season.

*Figure 2 - Accounts Payable as of July 23, 2025*



### Accounts receivable

The agency invoiced \$102.9 million and has collected \$59.3 million for the fourth quarter of FY25. The number of outstanding invoices has decreased from the previous period, totaling 396, with 13% over 120 days past due, a change of 0% from the previous period.

Figure 3 – Accounts Receivable Aging as of July 21, 2025



## Fire Protection financial status

### *Outstanding Fire Protection assets and liabilities information*

In addition to monitoring current agency-wide accounts payable and accounts receivable, the department also tracks estimated outstanding assets and liabilities related to the Fire Protection Division. Due to the nature of large fires and cooperative agreements—such as ODF providing resources for fires outside its protection jurisdiction—reimbursement for upfront costs incurred by ODF can take several years. Conversely, delays may also occur in receiving federal bills for resources initially paid for by federal partners, as well as in finalizing cost-share settlements that may result in ODF being billed. The table below summarizes the estimated outstanding assets and liabilities (accounts receivable and payable not yet invoiced to or from ODF).

Figure 4– Estimated Outstanding Assets and Liabilities as of July 24, 2025

Summary of Estimated Outstanding Assets and Liabilities (Costs that have not been fully reconciled or billed)		
Category	Assets (AR)	Liabilities (AP)
Coop Billable	\$11,346,895	\$13,446
Large Fire - Non-Cost Share	\$1,188,502	\$1,551,765
Large Fire - Cost Share	\$52,075,616	\$23,497,657
<b>TOTAL</b>	<b>\$64,611,013</b>	<b>\$25,062,868</b>

Notable updates since the last report include \$21.4 million in coop, non-cost share, and cost share accounts receivable invoiced. With fire season heating up, ODF will continue to work on coop and cost share billings, but things will slow down as both ODF and federal agency finance staff's attention is drawn to current fires.

### ***FEMA information***

FEMA Public Assistance (PA) grants are awarded to the Oregon Department of Emergency Management (ODEM), which then distributes the funds to ODF. In contrast, FEMA Fire Management Assistance Grants (FMAG) are awarded directly to ODF, providing more immediate access to funds once they are obligated. The FEMA reimbursement process can take several years to fully complete. ODF strives to submit all suppression claims to FEMA and/or ODEM within one year of an eligible incident's conclusion. Once submitted, claims undergo detailed audits by FEMA and/or ODEM before final payments are issued. Administrative claims take longer to process, as all suppression-related costs must be paid in full before ODF can submit expenses tied to administrative and financial work required by FEMA.

The table below outlines the status of claims by fire year and provides an update on payment progress for each.

*Figure 5– FEMA/Public Assistance Outstanding Balances as of July 24, 2025*

Summary of Outstanding FEMA FMAG/PA						
Fire Year	Claim Type	Estimate to Invoice to FEMA	Pending Review by FEMA	Amount Obligated by FEMA	Payment Amount Requested	Grand Total Due to ODF
2019	Admin - FMAG	\$0	\$215,943	\$0	\$0	\$215,943
2020	Admin - FMAG	\$85,250	\$0	\$0	\$0	\$85,250
2020	Admin - PA	\$17,017	\$0	\$0	\$0	\$17,017
2020	Fire - PA	\$0	\$297,219	\$0	\$1,036,966	\$1,334,186
2021	Admin - FMAG	\$43,950	\$0	\$0	\$0	\$43,950
2022	Admin - FMAG	\$12,000	\$0	\$0	\$0	\$12,000
2023	Admin - FMAG	\$32,500	\$0	\$0	\$0	\$32,500
2023	Fire - FMAG	\$1,000,000	\$0	\$0	\$0	\$1,000,000
2024	Fire - FMAG	\$24,366,189	\$1,187,069	\$0	\$0	\$25,553,258
2024	Fire - PA	\$34,645,827	\$7,500,961	\$0	\$0	\$42,146,788
<b>TOTAL</b>		<b>\$60,202,733</b>	<b>\$9,201,192</b>	<b>\$0</b>	<b>\$1,036,966</b>	<b>\$70,440,892</b>

Since the last report, auditing work on the 2024 fire season claim documents is ongoing. \$1.2 million of completed auditing work was submitted to FEMA for review and potential payment. \$1 million of the 2020 PA claim was approved for payment by ODEM and will be adjusted on this report next month once the revenue has been sent to ODF.

### ***Fire season cost estimate information***

Fire season runs from January 1 through December 31, encompassing two partial fiscal years. Incident cost estimates are produced for every incident, no matter the size, with the data coming from the ODF district where the incident occurs. Costs are generated daily for larger incidents and smaller incidents record costs within thirty days of an incident's end. Gross

incident costs are adjusted to reflect a final projected net after Federal cost share recoveries and FEMA claim reimbursements. District per day and acre EFC claim deductible costs are also reduced from cost estimates as these amounts are a district's base budget cost once claims are finalized for the fiscal year. The result is a final net incident cost that is split between EFC and General Fund based on the first \$20 million of fire costs being split 50%/50% between EFC and General Fund, with the remainder of costs above that threshold being 100% General Fund obligation.

*Figure 6— Fire Season Cost Estimate as of July 24, 2025*

Summary of Fire Season 2025 Large Fire Fund (LWFF) Estimated Costs			
Gross Costs	Other Agency Cost Recoveries	FEMA Cost Recoveries	Net Costs
\$80,245,349	\$43,614,920	\$4,454,528	\$32,175,901

Since the last report, the largest incidents are Grizzly Complex, Eastside Complex, Elk, Cram, Hagelstein, and Board Shanty with estimated ODF gross costs of \$65 million and net costs of \$25 million, after federal agency cost share reconciliations.

ODF is maintaining a strong financial position through careful oversight of its expenditures and a close watch on fire-related costs and reimbursements. The agency's cash position remains steady, and billing and collection efforts are moving forward as planned. Large fire cost allocations are being finalized, and reimbursement claims to federal partners are being submitted on schedule. While federal reimbursements can take time to process, ODF continues to meet all required deadlines and maintain steady progress.

Federal funding levels remain unchanged, and the agency continues to receive payments as expected. Still, in anticipation of any future changes, ODF leadership is proactively tracking federally supported activities and associated costs. With fire activity increasing, fiscal oversight in this area has become a top priority. The agency remains focused on delivering its mission while ensuring strong financial stewardship for the people of Oregon.

Sincerely,



Kate Skinner  
Interim State Forester

c:  
Board of Forestry  
Governor's Office  
Chief Financial Office  
Legislative Fiscal Office  
Oregon State Treasury