

Department of Fish & Wildlife Resources
Income Statement - Fiscal Year 2026, Quarter 2

	50.00%					
<u>REVENUE</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>FY26 Year To Date</u> <u>TOTALS</u>	<u>FY26 BUDGET</u>	<u>Percent</u> <u>Earned /</u> <u>Expended</u>
<u>Restricted Fish and Game Fund</u>						
Hunting and Fishing Licenses	\$ 3,579,874.79	\$ 5,842,978.70	\$ 3,854,481.33	\$ 19,781,305.86	\$ 36,912,500	53.59%
Boat Registration Fees	\$ 41,013.63	\$ 14,322.88	\$ 12,723.68	\$ 776,889.91	\$ 5,878,500	13.22%
Interest Income	\$ 96,064.04	\$ 121,348.29	\$ 147,742.39	\$ 749,917.71	\$ 1,879,600	39.90%
Camp Income	\$ -	\$ -	\$ -	\$ 73,955.62	\$ 577,500	12.81%
General Sales	\$ 34,280.00	\$ 42,381.00	\$ 25,835.00	\$ 195,965.00	\$ 429,900	45.58%
Otter Creek Outdoor Recreation Area	\$ 7,070.00	\$ 2,794.00	\$ 3,055.00	\$ 35,055.00	\$ 67,600	51.86%
Proceeds from Asset Disposition	\$ 190,408.67	\$ -	\$ -	\$ 190,408.67	\$ 356,700	53.38%
Fish and Game Fines & Forfeitures/ Restitution	\$ 12,251.68	\$ 14,728.98	\$ 9,644.67	\$ 62,385.32	\$ 119,500	52.21%
Miscellaneous Receipts	\$ 107,890.45	\$ 16,637.72	\$ 117,512.25	\$ 475,818.67	\$ 2,000,100	23.79%
Sub-Total Restricted Fish and Game Fund	\$ 4,068,853.26	\$ 6,055,191.57	\$ 4,170,994.32	\$ 22,341,701.76	\$ 48,221,900	46.33%
Sub-Total FILO (=Operating Costs & Full Delivery Payments Paid from Operating)	\$ 132,904.21	\$ 140,839.73	\$ 137,533.08	\$ 2,126,381.24	\$ 3,349,400	63.49%
Sub-Total Federal Fish and Wildlife Fund	\$ 3,117,707.06	\$ 2,281,143.87	\$ 2,266,575.50	\$ 11,205,121.78	\$ 30,769,600	36.42%
TOTAL REVENUE	\$ 7,319,465	\$ 8,477,175	\$ 6,575,103	\$ 35,673,205	\$ 82,340,900	43.32%
<u>EXPENDITURES</u>						
Commissioner's Office	\$ 207,916.90	\$ 185,113.55	\$ 131,029.93	\$ 861,610.04	\$ 2,270,700	37.94%
Commission	\$ 860.86	\$ 1,665.79	\$ 2,372.72	\$ 10,258.57	\$ 23,500	43.65%
Marketing Division	\$ (285,123.43)	\$ 1,681.01	\$ 22,798.51	\$ 24,479.52	\$ -	0
Administrative Services Division	\$ 282,963.38	\$ 328,551.78	\$ 352,176.00	\$ 2,870,629.28	\$ 5,061,500	56.71%
Engineering Infrastructure and Technology Division	\$ 2,059,458.13	\$ 363,724.88	\$ 367,824.69	\$ 3,465,999.81	\$ 6,566,300	52.78%
Wildlife Division	\$ 1,552,943.25	\$ 1,583,132.46	\$ 1,467,876.30	\$ 8,814,637.87	\$ 19,068,200	46.23%
Fisheries Division	\$ (800,184.34)	\$ 754,834.83	\$ 1,004,033.94	\$ 5,089,073.72	\$ 12,347,800	41.21%
Information & Education	\$ 981,060.79	\$ 621,206.54	\$ 694,818.94	\$ 4,705,034.36	\$ 10,081,500	46.67%
Law Enforcement	\$ 1,215,045.99	\$ 1,163,368.07	\$ 1,211,775.90	\$ 8,197,890.79	\$ 17,529,700	46.77%
OPERATING EXPENDITURES	\$ 5,214,941.53	\$ 5,003,278.91	\$ 5,254,706.93	\$ 34,039,613.96	\$ 72,949,200	46.66%
NET Gain/Loss Operating	\$ 2,104,523.00	\$ 3,473,896.26	\$ 1,320,395.97	\$ 1,633,590.82	\$ 9,391,700	

DEPARTMENT OF FISH AND WILDLIFE RESOURCES
Operating Budget Review
For the Month of October 2025 (FY26)

<u>REVENUE</u>	Month of October			Fiscal Year thru October		
	<u>FY26</u>	<u>FY25</u>	<u>FY24</u>	<u>FY26</u>	<u>FY25</u>	<u>FY24</u>
Restricted Funds						
Hunting and Fishing Licenses	\$ 3,579,874.79	\$ 3,266,480.24	\$ 2,917,439.57	\$ 10,083,845.83	\$ 8,901,135.72	\$ 8,449,925.31
Boat Registration Fees	\$ 41,013.63	\$ 42,698.51	\$ 36,599.07	\$ 749,843.35	\$ 746,771.99	\$ 571,003.35
Interest Income	\$ 96,064.04	\$ 35,690.27	\$ 148,403.55	\$ 480,827.03	\$ 766,749.88	\$ 583,320.81
Camp Income	\$ -	\$ 191.88		\$ 73,955.62	\$ 20,048.36	\$ 56,897.93
General Sales	\$ 34,280.00	\$ 43,921.44	\$ 34,441.30	\$ 127,749.00	\$ 120,225.58	\$ 106,404.98
Otter Creek Outdoor Recreation Area	\$ 7,070.00	\$ 7,806.00	\$ 14,491.27	\$ 29,206.00	\$ 34,241.00	\$ 93,938.50
Proceeds from Asset Disposition	\$ 190,408.67	\$ 106,252.03	\$ 29,451.74	\$ 190,408.67	\$ 106,252.03	\$ 29,451.74
Fish and Game Fines & Forfeitures/ Restitution	\$ 12,251.68	\$ 8,385.55	\$ 17,470.23	\$ 38,011.67	\$ 31,666.46	\$ 46,464.74
Miscellaneous Receipts ¹	\$ 107,890.45	\$ 105,435.65	\$ 262,121.57	\$ 341,668.70	\$ 426,069.47	\$ 419,743.50
Sub-Total Restricted Fish and Game Fund	\$ 4,068,853.26	\$ 3,616,861.57	\$ 3,460,418.30	\$ 12,115,515.87	\$ 11,153,160.49	\$ 10,357,150.86
Sub-Total FILO (=Operating Costs of FILO Fund)	\$ 132,904.21	\$ 135,295.30	\$ 162,401.21	\$ 1,848,008.43	\$ 584,201.79	\$ 769,425.03
Sub-Total Federal Fish and Wildlife Fund	\$ 3,117,707.06	\$ 2,323,401.35	\$ 2,657,949.40	\$ 6,657,402.41	\$ 5,884,283.41	\$ 5,964,330.12
General Fund Appropriation (Ataya)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 7,319,464.53	\$ 6,075,558.22	\$ 6,280,768.91	\$ 20,620,926.71	\$ 17,621,645.69	\$ 17,090,906.01
<u>EXPENDITURES</u>						
Commissioner's Office	\$ 207,916.90	\$ 191,770.10	\$ 130,300.50	\$ 545,466.56	\$ 646,063.84	\$ 512,608.11
Commission	\$ 860.86	\$ 1,186.18	\$ 1,151.12	\$ 6,220.06	\$ 5,017.10	\$ 4,898.07
Marketing Division	\$ (285,123.43)	\$ 98,504.07	\$ 72,414.80	\$ -	\$ 360,585.22	\$ 466,204.17
Administrative Services Division	\$ 282,963.38	\$ 269,663.05	\$ 278,769.69	\$ 2,189,901.50	\$ 2,101,447.74	\$ 1,780,636.78
Engineering Infrastructure and Technology Division ¹	\$ 2,059,458.13	\$ 273,420.26	\$ 223,258.65	\$ 2,734,450.24	\$ 859,133.40	\$ 840,987.24
Wildlife Division	\$ 1,552,943.25	\$ 1,830,413.64	\$ 2,482,506.83	\$ 5,763,629.11	\$ 5,512,548.16	\$ 6,474,925.68
Fisheries Division ¹	\$ (800,184.34)	\$ 1,050,181.17	\$ 1,396,604.63	\$ 3,330,204.95	\$ 4,193,432.89	\$ 4,472,366.80
Information & Education	\$ 981,060.79	\$ 580,799.19	\$ 630,505.57	\$ 3,389,008.88	\$ 3,321,853.72	\$ 3,259,104.10
Law Enforcement	\$ 1,215,045.99	\$ 1,490,494.01	\$ 1,139,501.53	\$ 5,822,746.82	\$ 5,865,573.50	\$ 5,398,799.97
OPERATING EXPENDITURES	\$ 5,214,941.53	\$ 5,786,431.67	\$ 6,355,013.32	\$ 23,781,628.12	\$ 22,865,655.57	\$ 23,210,530.92
NET Gain / Loss Operating	\$ 2,104,523.00	\$ 289,126.55	\$ (74,244.41)	\$ (3,160,701.41)	\$ (5,244,009.88)	\$ (6,119,624.91)

¹ Includes the transfer of Bil Lick Hollow FILO Stream Mitigation Project Payment (\$1,272,040) from Fisheries to Engineering due to the reorg.

DEPARTMENT OF FISH AND WILDLIFE RESOURCES
Operating Budget Review
For the Month of November 2025 (FY26)

	Month of November			Fiscal Year thru November		
	FY26	FY25	FY24	FY26	FY25	FY24
REVENUE						
Restricted Funds						
Hunting and Fishing Licenses	\$ 5,842,978.70	\$ 7,042,560.12	\$ 7,429,377.29	\$ 15,926,824.53	\$ 15,943,695.84	\$ 15,879,302.60
Boat Registration Fees	\$ 14,322.88	\$ 17,669.11	\$ 17,523.31	\$ 764,166.23	\$ 764,441.10	\$ 588,526.66
Interest Income	\$ 121,348.29	\$ 118,592.58	\$ 291,568.24	\$ 602,175.32	\$ 885,342.46	\$ 874,889.05
Camp Income	\$ -	\$ 59,441.30		\$ 73,955.62	\$ 79,489.66	\$ 56,897.93
General Sales	\$ 42,381.00	\$ 29,489.27	\$ 35,751.60	\$ 170,130.00	\$ 149,714.85	\$ 142,156.58
Otter Creek Outdoor Recreation Area	\$ 2,794.00	\$ 5,339.00	\$ 10,630.14	\$ 32,000.00	\$ 39,580.00	\$ 104,568.64
Proceeds from Asset Disposition		\$ 1,020.25		\$ 190,408.67	\$ 107,272.28	\$ 29,451.74
Fish and Game Fines & Forfeitures/ Restitution	\$ 14,728.98	\$ 8,589.48	\$ 9,911.49	\$ 52,740.65	\$ 40,255.94	\$ 56,376.23
Miscellaneous Receipts	\$ 16,637.72	\$ 76,170.58	\$ 94,144.75	\$ 358,306.42	\$ 502,240.05	\$ 513,888.25
TOTAL REVENUE	\$ 6,055,191.57	\$ 7,358,871.69	\$ 7,888,906.82	\$ 18,170,707.44	\$ 18,512,032.18	\$ 18,246,057.68
Sub-Total FILO (=Operating Costs of FILO Fund)	\$ 140,839.73	\$ 138,134.36	\$ 148,155.21	\$ 1,988,848.16	\$ 722,336.15	\$ 917,580.24
Sub-Total Federal Fish and Wildlife Fund	\$ 2,281,143.87	\$ 1,577,068.94	\$ 3,310,006.32	\$ 8,938,546.28	\$ 7,461,352.35	\$ 9,274,336.44
General Fund Appropriation (Ataya)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 8,477,175.17	\$ 9,074,074.99	\$ 11,347,068.35	\$ 29,098,101.88	\$ 26,695,720.68	\$ 28,437,974.36
EXPENDITURES						
Commissioner's Office	\$ 185,113.55	\$ 201,520.00	\$ 89,719.54	\$ 730,580.11	\$ 847,583.84	\$ 602,327.65
Commission	\$ 1,665.79	\$ 994.75	\$ 1,441.42	\$ 7,885.85	\$ 6,011.85	\$ 6,339.49
Marketing Division	\$ 1,681.01	\$ 67,029.09	\$ 97,254.07	\$ 1,681.01	\$ 427,614.31	\$ 563,458.24
Administrative Services Division	\$ 328,551.78	\$ 328,115.65	\$ 367,248.55	\$ 2,518,453.28	\$ 2,429,563.39	\$ 2,147,885.33
Engineering Infrastructure and Technology Division	\$ 363,724.88	\$ 194,904.27	\$ 208,113.70	\$ 3,098,175.12	\$ 1,054,037.67	\$ 1,049,100.94
Wildlife Division	\$ 1,583,132.46	\$ 1,492,443.05	\$ 2,915,027.71	\$ 7,346,761.57	\$ 7,004,991.21	\$ 9,389,953.39
Fisheries Division	\$ 754,834.83	\$ 1,367,191.14	\$ 1,014,108.11	\$ 4,085,039.78	\$ 5,560,624.03	\$ 5,486,474.91
Information & Education	\$ 621,206.54	\$ 537,756.12	\$ 626,882.60	\$ 4,010,215.42	\$ 3,859,609.84	\$ 3,885,986.70
Law Enforcement	\$ 1,163,368.07	\$ 1,091,025.79	\$ 1,117,912.69	\$ 6,986,114.89	\$ 6,956,599.29	\$ 6,516,712.66
OPERATING EXPENDITURES	\$ 5,003,278.91	\$ 5,280,979.86	\$ 6,437,708.39	\$ 28,784,907.03	\$ 28,146,635.43	\$ 29,648,239.31
NET Gain / Loss Operating	\$ 3,473,896.26	\$ 3,793,095.13	\$ 4,909,359.96	\$ 313,194.85	\$ (1,450,914.75)	\$ (1,210,264.95)

DEPARTMENT OF FISH AND WILDLIFE RESOURCES
Operating Budget Review
For the Month of December 2025 (FY26)

	Month of December			Fiscal Year thru December		
	FY26	FY25	FY24	FY26	FY25	FY24
REVENUE						
Restricted Funds						
Hunting and Fishing Licenses	\$ 3,854,481.33	\$ 2,156,136.42	\$ 1,858,628.78	\$ 19,781,305.86	\$ 18,099,832.26	\$ 17,737,931.38
Boat Registration Fees	\$ 12,723.68	\$ 10,489.38	\$ 12,157.04	\$ 776,889.91	\$ 774,930.48	\$ 600,683.70
Interest Income	\$ 147,742.39	\$ 150,532.25	\$ 302,747.68	\$ 749,917.71	\$ 1,035,874.71	\$ 1,177,636.73
Camp Income	\$ -	\$ -		\$ 73,955.62	\$ 79,489.66	\$ 56,897.93
General Sales	\$ 25,835.00	\$ 42,881.13	\$ 31,810.06	\$ 195,965.00	\$ 192,595.98	\$ 173,966.64
Otter Creek Outdoor Recreation Area	\$ 3,055.00	\$ 2,603.00	\$ 3,110.55	\$ 35,055.00	\$ 42,183.00	\$ 107,679.19
Proceeds from Asset Disposition	\$ -	\$ -		\$ 190,408.67	\$ 107,272.28	\$ 29,451.74
Fish and Game Fines & Forfeitures/ Restitution	\$ 9,644.67	\$ 7,803.15	\$ 13,698.81	\$ 62,385.32	\$ 48,059.09	\$ 70,075.04
Miscellaneous Receipts	\$ 117,512.25	\$ 179,700.44	\$ 242,813.65	\$ 475,818.67	\$ 681,940.49	\$ 756,701.90
Sub-Total Restricted Fund	\$ 4,170,994.32	\$ 2,550,145.77	\$ 2,464,966.57	\$ 22,341,701.76	\$ 21,062,177.95	\$ 20,711,024.25
Sub-Total FILO (=Operating Costs of FILO Fund)	\$ 137,533.08	\$ 141,059.92	\$ 1,543,212.07	\$ 2,126,381.24	\$ 863,396.07	\$ 2,460,792.31
Sub-Total Federal Fish and Wildlife Fund	\$ 2,266,575.50	\$ 3,130,332.64	\$ 1,616,066.29	\$ 11,205,121.78	\$ 10,591,684.99	\$ 10,890,402.73
General Fund Appropriation (Ataya)¹	\$ -	\$ -	\$ 3,862,000.00	\$ -	\$ -	\$ 3,862,000.00
TOTAL REVENUE	\$ 6,575,102.90	\$ 5,821,538.33	\$ 9,486,244.93	\$ 35,673,204.78	\$ 32,517,259.01	\$ 37,924,219.29
EXPENDITURES						
Commissioner's Office ¹	\$ 131,029.93	\$ 155,098.49	\$ 4,034,356.92	\$ 861,610.04	\$ 1,002,682.33	\$ 4,636,684.57
Commission	\$ 2,372.72	\$ 2,771.18	\$ 7,830.45	\$ 10,258.57	\$ 8,783.03	\$ 14,169.94
Marketing Division	\$ 22,798.51	\$ 99,651.84	\$ 136,907.77	\$ 24,479.52	\$ 527,266.15	\$ 700,366.01
Administrative Services Division	\$ 352,176.00	\$ 308,226.59	\$ 352,900.81	\$ 2,870,629.28	\$ 2,737,789.98	\$ 2,500,786.14
Engineering Infrastructure and Technology Division	\$ 367,824.69	\$ 176,162.19	\$ 213,749.04	\$ 3,465,999.81	\$ 1,230,199.86	\$ 1,262,849.98
Wildlife Division	\$ 1,467,876.30	\$ 1,547,761.56	\$ 5,102,425.59	\$ 8,814,637.87	\$ 8,552,752.77	\$ 14,492,378.98
Fisheries Division	\$ 1,004,033.94	\$ 3,335,455.00	\$ 2,585,262.11	\$ 5,089,073.72	\$ 8,896,079.03	\$ 8,071,737.02
Information & Education	\$ 694,818.94	\$ 651,411.41	\$ 649,279.23	\$ 4,705,034.36	\$ 4,511,021.25	\$ 4,535,265.93
Law Enforcement	\$ 1,211,775.90	\$ 1,197,715.10	\$ 1,380,157.28	\$ 8,197,890.79	\$ 8,154,314.39	\$ 7,896,869.94
OPERATING EXPENDITURES	\$ 5,254,706.93	\$ 7,474,253.36	\$ 14,462,869.20	\$ 34,039,613.96	\$ 35,620,888.79	\$ 44,111,108.51
NET Gain / Loss Operating	\$ 1,320,395.97	\$ (1,652,715.03)	\$ (4,976,624.27)	\$ 1,633,590.82	\$ (3,103,629.78)	\$ (6,186,889.22)

Department of Fish and Wildlife Resources

Cash Fund Balances - December 2025 (Fiscal Year 2026, Quarter 2)

	Beginning Balance (10/1/2025)	Quarter 2 Revenue	Quarter 2 Expenditures	Quarter 2 Transfers	Ending Balance (12/31/2025)
Agency Revenue Funds					
Restricted Fish & Game Fund (134R)	\$ 26,185,946.51	\$ 14,293,174.56	\$ (9,868,390.35)	\$ 2,934,560.96	\$ 33,545,291.68
Nongame Fish and Wildlife Fund (13NY)	\$ 99,373.28	\$ 1,864.59	\$ -	\$ -	\$ 101,237.87
Ky Heritage Land Conservation Mgmt Fund (13KR)	\$ 249,678.08	\$ -	\$ -	\$ -	\$ 249,678.08
JC Williams WMA Management Funds (13QJ)	\$ 90,669.85	\$ 968.73	\$ -	\$ -	\$ 91,638.58
Fees in Lieu of ("FILO") Stream Mitigation Fund (134S)	\$ 86,935,433.43	\$ 3,402,151.89	\$ (412,348.53)	\$ (3,545,000.00)	\$ 86,380,236.79
Capital Fund					
Various Capital Funded Projects (FILO, Agency Maintenance, etc.)	\$ 172,991,928.77	\$ 1,952,232.79	\$ (7,045,981.93)	\$ (2,527,553.74)	\$ 165,370,625.89
Federal Fund					
F&W Federal Fund	\$ (5,009,777.97)	\$ 7,331,673.70	\$ (5,223,108.00)	\$ 1,185,759.99	\$ (1,715,452.28)
Special Deposit Trust Fund					
FW-Commissioner's Office Fund	\$ 9,216.24	\$ -	\$ -	\$ -	\$ 9,216.24
Other Expendable Trust Fund					
CF Ataya Property-Escrow	\$ 799,200.00	\$ -	\$ -	\$ -	\$ 799,200.00
	\$ 282,351,668.19	\$ 26,982,066.26	\$ (22,549,828.81)	\$ (1,952,232.79)	# \$ 284,831,672.85