

**8570 Department of Food and Agriculture**

**FUND CONDITION STATEMENTS †**

	2023-24*	2024-25*	2025-26*
<u>0111 Department of Agriculture Account, Department of Food and Agriculture Fund <sup>§</sup></u>			
BEGINNING BALANCE	\$139,079	\$140,649	\$116,178
Prior Year Adjustments	22,354	-	-
Adjusted Beginning Balance	<u>\$161,433</u>	<u>\$140,649</u>	<u>\$116,178</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121200 Delinquent Fees	236	295	295
4129200 Other Regulatory Fees	92,137	69,864	69,864
4129400 Other Regulatory Licenses and Permits	16,020	15,972	15,972
4129600 Other Regulatory Taxes	-	12,646	12,646
4140000 Document Sales	2	9	9
4143500 Miscellaneous Services to the Public	1,565	1,584	1,584
4163000 Investment Income - Surplus Money Investments	6,534	6,175	6,175
4171100 Cost Recoveries - Other	2,202	2,080	2,080
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	38	1	1
4172500 Miscellaneous Revenue	97	-	-
4173000 Penalty Assessments - Other	402	94	94
Transfers and Other Adjustments			
Revenue Transfer from the Motor Vehicle Fuel Account Transportation Tax Fund (0061) to Department of Agriculture Account Department of Food and Agriculture Fund (0111) per Revenue and Taxation Code Section 8352.5	85,216	87,633	90,881
Total Revenues, Transfers, and Other Adjustments	<u>\$204,449</u>	<u>\$196,353</u>	<u>\$199,601</u>
Total Resources	<u>\$365,882</u>	<u>\$337,002</u>	<u>\$315,779</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
8570 Department of Food and Agriculture (State Operations)	138,657	161,634	154,356
8570 Department of Food and Agriculture (Local Assistance)	77,770	51,097	51,097
9892 Supplemental Pension Payments (State Operations)	1,608	1,232	1,232
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	7,198	6,861	3,413
Total Expenditures and Expenditure Adjustments	<u>\$225,233</u>	<u>\$220,824</u>	<u>\$210,098</u>
FUND BALANCE	<u>\$140,649</u>	<u>\$116,178</u>	<u>\$105,681</u>
Reserve for economic uncertainties	140,649	116,178	105,681
<u>0124 California Agricultural Export Promotion Account <sup>§</sup></u>			
BEGINNING BALANCE	\$161	\$137	\$143
Prior Year Adjustments	-12	-	-
Adjusted Beginning Balance	<u>\$149</u>	<u>\$137</u>	<u>\$143</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4143500 Miscellaneous Services to the Public	40	10	10
4163000 Investment Income - Surplus Money Investments	10	6	6
Total Revenues, Transfers, and Other Adjustments	<u>\$50</u>	<u>\$16</u>	<u>\$16</u>
Total Resources	<u>\$199</u>	<u>\$153</u>	<u>\$159</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
8570 Department of Food and Agriculture (State Operations)	62	10	10
Total Expenditures and Expenditure Adjustments	<u>\$62</u>	<u>\$10</u>	<u>\$10</u>
FUND BALANCE	<u>\$137</u>	<u>\$143</u>	<u>\$149</u>
Reserve for economic uncertainties	137	143	149
<u>0191 Fair and Exposition Fund <sup>§</sup></u>			
BEGINNING BALANCE	\$26,174	\$20,012	\$21,125

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

	2023-24*	2024-25*	2025-26*
Prior Year Adjustments	-157	-	-
Adjusted Beginning Balance	\$26,017	\$20,012	\$21,125
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4123720 Horse Racing Licenses	86	159	159
4151000 Interest Income - Other Loans	19	-	-
4163000 Investment Income - Surplus Money Investments	1,027	1,043	1,043
Total Revenues, Transfers, and Other Adjustments	\$1,132	\$1,202	\$1,202
Total Resources	\$27,149	\$21,214	\$22,327
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
8570 Department of Food and Agriculture (State Operations)	-	-	2,091
8570 Department of Food and Agriculture (Local Assistance)	11,472	5,116	4,914
9892 Supplemental Pension Payments (State Operations)	26	15	15
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	127	74	-
Less funding provided by General Fund (Local Assistance)	-4,488	-5,116	-4,914
Total Expenditures and Expenditure Adjustments	\$7,137	\$89	\$2,106
FUND BALANCE	\$20,012	\$21,125	\$20,221
Reserve for economic uncertainties	20,012	21,125	20,221
	<b><u>3010 Pierces Disease Management Account<sup>S</sup></u></b>		
BEGINNING BALANCE	\$6,867	\$814	\$769
Prior Year Adjustments	3,866	-	-
Adjusted Beginning Balance	\$10,733	\$814	\$769
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4129600 Other Regulatory Taxes	5,349	4,698	4,698
4163000 Investment Income - Surplus Money Investments	94	260	260
Total Revenues, Transfers, and Other Adjustments	\$5,443	\$4,958	\$4,958
Total Resources	\$16,176	\$5,772	\$5,727
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
8570 Department of Food and Agriculture (State Operations)	23,398	23,757	24,283
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	167	90	159
Less funding provided by Federal Trust Fund (State Operations)	-8,203	-18,844	-18,875
Total Expenditures and Expenditure Adjustments	\$15,362	\$5,003	\$5,567
FUND BALANCE	\$814	\$769	\$160
Reserve for economic uncertainties	814	769	160
	<b><u>3101 Analytical Laboratory Account, Department of Food and Agriculture Fund<sup>S</sup></u></b>		
BEGINNING BALANCE	\$7,309	\$8,248	\$8,639
Adjusted Beginning Balance	\$7,309	\$8,248	\$8,639
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	272	346	346
4172500 Miscellaneous Revenue	949	500	500
Total Revenues, Transfers, and Other Adjustments	\$1,221	\$846	\$846
Total Resources	\$8,530	\$9,094	\$9,485
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
8570 Department of Food and Agriculture (State Operations)	259	440	475
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	23	15	5
Total Expenditures and Expenditure Adjustments	\$282	\$455	\$480
FUND BALANCE	\$8,248	\$8,639	\$9,005
Reserve for economic uncertainties	8,248	8,639	9,005
	<b><u>8097 Prevention of Animal Homelessness and Cruelty Fund<sup>N</sup></u></b>		

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

**8570 Department of Food and Agriculture - Continued**

	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
BEGINNING BALANCE	\$1,037	\$1,097	\$1,154
Adjusted Beginning Balance	<u>\$1,037</u>	<u>\$1,097</u>	<u>\$1,154</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171300 Donations	61	250	256
Total Revenues, Transfers, and Other Adjustments	<u>\$61</u>	<u>\$250</u>	<u>\$256</u>
Total Resources	<u>\$1,098</u>	<u>\$1,347</u>	<u>\$1,410</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	1	-	6
8570 Department of Food and Agriculture (State Operations)	-	9	10
8570 Department of Food and Agriculture (Local Assistance)	-	184	184
Total Expenditures and Expenditure Adjustments	<u>\$1</u>	<u>\$193</u>	<u>\$200</u>
FUND BALANCE	<u>\$1,097</u>	<u>\$1,154</u>	<u>\$1,210</u>
Reserve for economic uncertainties	1,097	1,154	1,210

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† Fiscal year 2023-24 budget information reflects the latest available estimates for this department and/or fund(s). Changes resulting from the final reconciliation of the 2023-24 ending fund balance will be reflected as a prior year adjustment in the 2026-27 Governor's Budget publication.