

**3600 Department of Fish and Wildlife**

**FUND CONDITION STATEMENTS †**

	2023-24*	2024-25*	2025-26*
<u>0200 Fish and Game Preservation Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$137,988	\$112,153	\$81,216
Adjusted Beginning Balance	\$137,988	\$112,153	\$81,216
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4123000 Fish and Game - Licenses, Tags, and Permits	97,219	97,351	97,351
4123200 Fish and Game - Taxes	1,106	836	836
4129400 Other Regulatory Licenses and Permits	13,559	14,146	14,146
4132500 Fish and Game Fines	-162	339	339
4133000 Fish and Game Fines - Additional Assessments	45	57	57
4133500 Fish and Game Fines - Penalty Assessments	132	148	148
4152500 Rental of State Property	1,326	1,114	1,114
4162000 Investment Income - Pooled Money Investments	5,021	380	380
4170800 Confiscated Property Sales	13	3	3
4171100 Cost Recoveries - Other	-	1	1
4171300 Donations	415	587	587
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	29	130	130
4172500 Miscellaneous Revenue	2,176	2,020	2,020
4173000 Penalty Assessments - Other	-	1	1
4173500 Settlements and Judgments - Other	-	15	15
Transfers and Other Adjustments			
Revenue Transfer from the State Penalty Fund (0903) to the Fish and Game Preservation Fund (0200) per Penal Code section 1464	450	450	450
Total Revenues, Transfers, and Other Adjustments	<u>\$121,329</u>	<u>\$117,578</u>	<u>\$117,578</u>
Total Resources	<u>\$259,317</u>	<u>\$229,731</u>	<u>\$198,794</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0540 Secretary of the Natural Resources Agency (State Operations)	67	68	68
3600 Department of Fish and Wildlife (State Operations)	139,877	142,102	139,318
7730 Franchise Tax Board (State Operations)	8	13	13
9892 Supplemental Pension Payments (State Operations)	4,324	3,795	3,795
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,906	2,555	6,606
Less funding provided by General Fund (State Operations)	-18	-18	-18
Total Expenditures and Expenditure Adjustments	<u>\$147,164</u>	<u>\$148,515</u>	<u>\$149,782</u>
FUND BALANCE	<u>\$112,153</u>	<u>\$81,216</u>	<u>\$49,012</u>
Reserve for economic uncertainties	112,153	81,216	49,012
<u>0207 Fish and Wildlife Pollution Account<sup>s</sup></u>			
BEGINNING BALANCE	\$2,093	\$2,778	\$2,733
Adjusted Beginning Balance	\$2,093	\$2,778	\$2,733
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4132500 Fish and Game Fines	902	205	205
4163000 Investment Income - Surplus Money Investments	116	13	13
4171100 Cost Recoveries - Other	1	61	61
Total Revenues, Transfers, and Other Adjustments	<u>\$1,019</u>	<u>\$279</u>	<u>\$279</u>
Total Resources	<u>\$3,112</u>	<u>\$3,057</u>	<u>\$3,012</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	324	321	321
9892 Supplemental Pension Payments (State Operations)	2	-	-

\* 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*
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	8	3	14
Total Expenditures and Expenditure Adjustments	\$334	\$324	\$335
FUND BALANCE	\$2,778	\$2,733	\$2,677
Reserve for economic uncertainties	2,778	2,733	2,677
<b><u>0211 California Waterfowl Habitat Preservation Account, Fish and Game Preservation Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$2,146	\$2,019	\$2,045
Adjusted Beginning Balance	\$2,146	\$2,019	\$2,045
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	87	28	28
Total Revenues, Transfers, and Other Adjustments	\$87	\$28	\$28
Total Resources	\$2,233	\$2,047	\$2,073
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	209	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	5	2	9
Total Expenditures and Expenditure Adjustments	\$214	\$2	\$9
FUND BALANCE	\$2,019	\$2,045	\$2,064
Reserve for economic uncertainties	2,019	2,045	2,064
<b><u>0213 Native Species Conservation and Enhancement Account, Fish and Game Preservation Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$867	\$891	\$874
Adjusted Beginning Balance	\$867	\$891	\$874
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4123000 Fish and Game - Licenses, Tags, and Permits	126	121	121
4151500 Miscellaneous Revenue - Use of Property and Money	14	-	-
4163000 Investment Income - Surplus Money Investments	38	3	3
4172500 Miscellaneous Revenue	-	10	10
Total Revenues, Transfers, and Other Adjustments	\$178	\$134	\$134
Total Resources	\$1,045	\$1,025	\$1,008
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	150	149	149
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	4	2	7
Total Expenditures and Expenditure Adjustments	\$154	\$151	\$156
FUND BALANCE	\$891	\$874	\$852
Reserve for economic uncertainties	891	874	852
<b><u>0320 Oil Spill Prevention and Administration Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$34,736	\$38,906	\$38,795
Adjusted Beginning Balance	\$34,736	\$38,906	\$38,795
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	69,782	66,242	68,095
4163000 Investment Income - Surplus Money Investments	1,589	347	347
4171100 Cost Recoveries - Other	1	-	-
Transfers and Other Adjustments			
Total Revenues, Transfers, and Other Adjustments	\$71,372	\$66,589	\$68,442
Total Resources	\$106,108	\$105,495	\$107,237
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3560 State Lands Commission (State Operations)	16,959	16,811	16,831
3600 Department of Fish and Wildlife (State Operations)	42,785	42,030	42,124
3600 Department of Fish and Wildlife (Local Assistance)	1,341	1,341	1,341

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	2023-24*	2024-25*	2025-26*
3980 Office of Environmental Health Hazard Assessment (State Operations)	119	238	239
6440 University of California (State Operations)	2,500	3,250	3,250
7600 California Department of Tax and Fee Administration (State Operations)	240	397	398
9892 Supplemental Pension Payments (State Operations)	1,067	820	820
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,191	1,813	3,188
Total Expenditures and Expenditure Adjustments	<u>\$67,202</u>	<u>\$66,700</u>	<u>\$68,191</u>
FUND BALANCE	<u>\$38,906</u>	<u>\$38,795</u>	<u>\$39,046</u>
Reserve for economic uncertainties	38,906	38,795	39,046
<b><u>0321 Oil Spill Response Trust Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$29,747	\$44,890	\$56,009
Adjusted Beginning Balance	<u>\$29,747</u>	<u>\$44,890</u>	<u>\$56,009</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4150500 Interest Income - Interfund Loans	199	-	-
4163000 Investment Income - Surplus Money Investments	1,543	132	132
4171100 Cost Recoveries - Other	3,510	1,088	1,088
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Oil Spill Response Trust Fund (0321) per Item 3600-011-0321, Budget Act of 2020	10,000	10,000	-
Total Revenues, Transfers, and Other Adjustments	<u>\$15,252</u>	<u>\$11,220</u>	<u>\$1,220</u>
Total Resources	<u>\$44,999</u>	<u>\$56,110</u>	<u>\$57,229</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	79	79	79
9892 Supplemental Pension Payments (State Operations)	28	22	22
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2	-	4
Total Expenditures and Expenditure Adjustments	<u>\$109</u>	<u>\$101</u>	<u>\$105</u>
FUND BALANCE	<u>\$44,890</u>	<u>\$56,009</u>	<u>\$57,124</u>
Reserve for economic uncertainties	44,890	56,009	57,124
<b><u>0322 Environmental Enhancement Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$637	\$7,989	\$8,012
Adjusted Beginning Balance	<u>\$637</u>	<u>\$7,989</u>	<u>\$8,012</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	126	17	17
4173000 Penalty Assessments - Other	7,576	421	421
4173500 Settlements and Judgments - Other	-	7,500	-
Total Revenues, Transfers, and Other Adjustments	<u>\$7,702</u>	<u>\$7,938</u>	<u>\$438</u>
Total Resources	<u>\$8,339</u>	<u>\$15,927</u>	<u>\$8,450</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	278	7,915	278
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	72	-	-
Total Expenditures and Expenditure Adjustments	<u>\$350</u>	<u>\$7,915</u>	<u>\$278</u>
FUND BALANCE	<u>\$7,989</u>	<u>\$8,012</u>	<u>\$8,172</u>
Reserve for economic uncertainties	7,989	8,012	8,172
<b><u>0384 The Salmon and Steelhead Trout Restoration Account<sup>s</sup></u></b>			
BEGINNING BALANCE	\$97	\$97	\$97
Adjusted Beginning Balance	<u>\$97</u>	<u>\$97</u>	<u>\$97</u>
Total Resources	<u>\$97</u>	<u>\$97</u>	<u>\$97</u>
FUND BALANCE	<u>\$97</u>	<u>\$97</u>	<u>\$97</u>
Reserve for economic uncertainties	97	97	97
<b><u>0643 Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund<sup>s</sup></u></b>			

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	2023-24*	2024-25*	2025-26*
BEGINNING BALANCE	\$1	\$1	\$1
Adjusted Beginning Balance	\$1	\$1	\$1
Total Resources	\$1	\$1	\$1
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1
<b><u>3103 Hatchery and Inland Fisheries Fund<sup>S</sup></u></b>			
BEGINNING BALANCE	\$9,094	\$9,158	\$6,067
Prior Year Adjustments	1,913	-	-
Adjusted Beginning Balance	\$11,007	\$9,158	\$6,067
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4123000 Fish and Game - Licenses, Tags, and Permits	23,779	27,819	27,819
4163000 Investment Income - Surplus Money Investments	551	74	74
4172500 Miscellaneous Revenue	276	-	-
Total Revenues, Transfers, and Other Adjustments	\$24,606	\$27,893	\$27,893
Total Resources	\$35,613	\$37,051	\$33,960
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	25,636	30,008	30,066
9892 Supplemental Pension Payments (State Operations)	395	284	284
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	424	692	1,587
Total Expenditures and Expenditure Adjustments	\$26,455	\$30,984	\$31,937
FUND BALANCE	\$9,158	\$6,067	\$2,023
Reserve for economic uncertainties	9,158	6,067	2,023
<b><u>3104 Coastal Wetlands Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$494	\$514	\$516
Adjusted Beginning Balance	\$494	\$514	\$516
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	20	2	2
Total Revenues, Transfers, and Other Adjustments	\$20	\$2	\$2
Total Resources	\$514	\$516	\$518
FUND BALANCE	\$514	\$516	\$518
Reserve for economic uncertainties	514	516	518
<b><u>3164 Renewable Energy Resources Development Fee Trust Fund<sup>S</sup></u></b>			
BEGINNING BALANCE	\$168	\$175	\$175
Adjusted Beginning Balance	\$168	\$175	\$175
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	7	-	-
Total Revenues, Transfers, and Other Adjustments	\$7	-	-
Total Resources	\$175	\$175	\$175
FUND BALANCE	\$175	\$175	\$175
Reserve for economic uncertainties	175	175	175
<b><u>3338 Cannabis Tax Fund - Department of Fish and Wildlife<sup>S</sup></u></b>			
BEGINNING BALANCE	\$3,270	\$1,702	\$1,702
Prior Year Adjustments	1	-	-
Adjusted Beginning Balance	\$3,271	\$1,702	\$1,702
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			

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	2023-24*	2024-25*	2025-26*
Revenue Transfer from the California Cannabis Tax Fund (3314) to Cannabis Tax Fund - Department of Fish and Wildlife (3338) per Revenue and Taxation Code Section 34019(a)(3)	-	10,681	9,456
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>\$10,681</u>	<u>\$9,456</u>
Total Resources	<u>\$3,271</u>	<u>\$12,383</u>	<u>\$11,158</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
3600 Department of Fish and Wildlife (State Operations)	1,569	10,681	9,456
Total Expenditures and Expenditure Adjustments	<u>\$1,569</u>	<u>\$10,681</u>	<u>\$9,456</u>
FUND BALANCE	<u>\$1,702</u>	<u>\$1,702</u>	<u>\$1,702</u>
Reserve for economic uncertainties	1,702	1,702	1,702
<b><u>3351 Cannabis Tax Fund - Department of Fish and Wildlife, Environmental Restoration and Protection Account - Allocation 3<sup>s</sup></u></b>			
BEGINNING BALANCE	\$132,872	\$166,929	\$158,502
Adjusted Beginning Balance	<u>\$132,872</u>	<u>\$166,929</u>	<u>\$158,502</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Transfers and Other Adjustments			
Revenue Transfer from the California Cannabis Tax Fund (3314) to Cannabis Tax Fund – Department of Fish and Wildlife - Allocation 3 (3351) per Revenue and Taxation Code Section 34019(f)(2)	64,612	56,185	56,185
Total Revenues, Transfers, and Other Adjustments	<u>\$64,612</u>	<u>\$56,185</u>	<u>\$56,185</u>
Total Resources	<u>\$197,484</u>	<u>\$223,114</u>	<u>\$214,687</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
3600 Department of Fish and Wildlife (State Operations)	30,555	64,612	56,185
Total Expenditures and Expenditure Adjustments	<u>\$30,555</u>	<u>\$64,612</u>	<u>\$56,185</u>
FUND BALANCE	<u>\$166,929</u>	<u>\$158,502</u>	<u>\$158,502</u>
Reserve for economic uncertainties	166,929	158,502	158,502
<b><u>3364 Department of Fish and Wildlife - California Environmental Quality Act Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$1,877	\$870	\$2,085
Adjusted Beginning Balance	<u>\$1,877</u>	<u>\$870</u>	<u>\$2,085</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4129200 Other Regulatory Fees	4,437	6,300	6,300
Total Revenues, Transfers, and Other Adjustments	<u>\$4,437</u>	<u>\$6,300</u>	<u>\$6,300</u>
Total Resources	<u>\$6,314</u>	<u>\$7,170</u>	<u>\$8,385</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
3600 Department of Fish and Wildlife (State Operations)	4,939	5,009	5,019
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	505	76	168
Total Expenditures and Expenditure Adjustments	<u>\$5,444</u>	<u>\$5,085</u>	<u>\$5,187</u>
FUND BALANCE	<u>\$870</u>	<u>\$2,085</u>	<u>\$3,198</u>
Reserve for economic uncertainties	870	2,085	3,198
<b><u>3392 Nesting Bird Habitat Incentive Program Account, Fish and Game Preservation Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$1,959	\$2,901	\$2,440
Adjusted Beginning Balance	<u>\$1,959</u>	<u>\$2,901</u>	<u>\$2,440</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4123000 Fish and Game - Licenses, Tags, and Permits	2,134	2,244	2,244
Total Revenues, Transfers, and Other Adjustments	<u>\$2,134</u>	<u>\$2,244</u>	<u>\$2,244</u>
Total Resources	<u>\$4,093</u>	<u>\$5,145</u>	<u>\$4,684</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
3600 Department of Fish and Wildlife (State Operations)	192	1,690	1,690
3600 Department of Fish and Wildlife (Local Assistance)	1,000	1,000	1,000
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	15	17

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**3600 Department of Fish and Wildlife - Continued**

	2023-24*	2024-25*	2025-26*
Total Expenditures and Expenditure Adjustments	\$1,192	\$2,705	\$2,707
FUND BALANCE	\$2,901	\$2,440	\$1,977
Reserve for economic uncertainties	2,901	2,440	1,977
<b><u>3415 Fish and Wildlife Regional Conservation Investment Strategy Program Fund<sup>S</sup></u></b>			
BEGINNING BALANCE	\$35	\$70	\$70
Adjusted Beginning Balance	\$35	\$70	\$70
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	35	-	-
Total Revenues, Transfers, and Other Adjustments	\$35	-	-
Total Resources	\$70	\$70	\$70
FUND BALANCE	\$70	\$70	\$70
Reserve for economic uncertainties	70	70	70
<b><u>3430 Western Joshua Tree Conservation Fund<sup>S</sup></u></b>			
BEGINNING BALANCE	-	\$2,531	\$2,531
Adjusted Beginning Balance	-	\$2,531	\$2,531
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4172500 Miscellaneous Revenue	\$2,531	-	-
Total Revenues, Transfers, and Other Adjustments	\$2,531	-	-
Total Resources	\$2,531	\$2,531	\$2,531
FUND BALANCE	\$2,531	\$2,531	\$2,531
Reserve for economic uncertainties	2,531	2,531	2,531
<b><u>8018 Salton Sea Restoration Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$9,018	\$6,442	\$5,007
Adjusted Beginning Balance	\$9,018	\$6,442	\$5,007
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	357	88	88
4170900 Contributions to Fiduciary Funds	1,071	1,103	1,103
Total Revenues, Transfers, and Other Adjustments	\$1,428	\$1,191	\$1,191
Total Resources	\$10,446	\$7,633	\$6,198
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3600 Department of Fish and Wildlife (State Operations)	4,216	5,982	2,884
9892 Supplemental Pension Payments (State Operations)	40	24	24
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	44	14	303
Less funding provided by Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (State Operations)	-296	-3,394	-296
Total Expenditures and Expenditure Adjustments	\$4,004	\$2,626	\$2,915
FUND BALANCE	\$6,442	\$5,007	\$3,283
Reserve for economic uncertainties	6,442	5,007	3,283

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds. Fiscal year 2023-24 budget display reflects the best available information for use in decision-making for this department and/or these fund(s). Additional review and reconciliation of 2023-24 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.

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