3540 Department of Forestry and Fire Protection

FUND CONDITION STATEMENTS †

	2024-25*	2025-26*	2026-27*
0102 State Fire Marshal Licensing and Certification Fund S			
BEGINNING BALANCE	$4,718	$3,188	$1,597
Adjusted Beginning Balance	$4,718	$3,188	$1,597
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4121200 Delinquent Fees	290	112	114
4122600 Explosive Permit Fees	1	-	-
4127400 Renewal Fees	3,425	3,743	3,781
4129200 Other Regulatory Fees	6	10	10
4129400 Other Regulatory Licenses and Permits	1,068	1,221	1,233
4143500 Miscellaneous Services to the Public	1	-	-
Total Revenues, Transfers, and Other Adjustments	$4,791	$5,086	$5,138
Total Resources	$9,509	$8,274	$6,735
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3540 Department of Forestry and Fire Protection (State Operations)	6,105	6,286	6,507
9892 Supplemental Pension Payments (State Operations)	25	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	191	391	225
Total Expenditures and Expenditure Adjustments	$6,321	$6,677	$6,732
FUND BALANCE	$3,188	$1,597	$3
Reserve for economic uncertainties	3,188	1,597	3
0198 California Fire and Arson Training Fund S			
BEGINNING BALANCE	$15,340	$18,459	$19,724
Adjusted Beginning Balance	$15,340	$18,459	$19,724
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4127400 Renewal Fees	2	-	-
4143500 Miscellaneous Services to the Public	7,553	5,914	5,914
4163000 Investment Income - Surplus Money Investments	743	839	923
Total Revenues, Transfers, and Other Adjustments	$8,298	$6,753	$6,837
Total Resources	$23,638	$25,212	$26,561
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3540 Department of Forestry and Fire Protection (State Operations)	4,834	5,058	5,108
9892 Supplemental Pension Payments (State Operations)	49	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	296	430	286
Total Expenditures and Expenditure Adjustments	$5,179	$5,488	$5,394
FUND BALANCE	$18,459	$19,724	$21,167
Reserve for economic uncertainties	18,459	19,724	21,167
0209 California Hazardous Liquid Pipeline Safety Fund S			
BEGINNING BALANCE	$25,382	$25,255	$24,884
Adjusted Beginning Balance	$25,382	$25,255	$24,884
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126400 Processing Fee	30	36	36
4129200 Other Regulatory Fees	7,279	7,358	7,525
4163000 Investment Income - Surplus Money Investments	567	624	686
4173000 Penalty Assessments - Other	52	50	50
Total Revenues, Transfers, and Other Adjustments	$7,928	$8,068	$8,297

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

	2024-25*	2025-26*	2026-27*
Total Resources	$33,310	$33,323	$33,181
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3540 Department of Forestry and Fire Protection (State Operations)	7,547	7,852	7,933
9892 Supplemental Pension Payments (State Operations)	33	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	475	587	463
Total Expenditures and Expenditure Adjustments	$8,055	$8,439	$8,396
FUND BALANCE	$25,255	$24,884	$24,785
Reserve for economic uncertainties	25,255	24,884	24,785
0300 Professional Forester Registration Fund [S]			
BEGINNING BALANCE	$81	$34	$33
Adjusted Beginning Balance	$81	$34	$33
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	193	258	258
4163000 Investment Income - Surplus Money Investments	8	-	-
4173000 Penalty Assessments - Other	1	1	1
Total Revenues, Transfers, and Other Adjustments	$202	$259	$259
Total Resources	$283	$293	$292
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3540 Department of Forestry and Fire Protection (State Operations)	240	244	245
9892 Supplemental Pension Payments (State Operations)	2	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	7	16	18
Total Expenditures and Expenditure Adjustments	$249	$260	$263
FUND BALANCE	$34	$33	$29
Reserve for economic uncertainties	34	33	29
0928 Forest Resources Improvement Fund [N]			
BEGINNING BALANCE	$3,291	$4,321	$5,184
Adjusted Beginning Balance	$3,291	$4,321	$5,184
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	3,000	3,000	6,500
4163000 Investment Income - Surplus Money Investments	114	-	-
Total Revenues, Transfers, and Other Adjustments	$3,114	$3,000	$6,500
Total Resources	$6,405	$7,321	$11,684
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
3540 Department of Forestry and Fire Protection (State Operations)	2,000	2,137	11,386
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	84	-	295
Total Expenditures and Expenditure Adjustments	$2,084	$2,137	$11,681
FUND BALANCE	$4,321	$5,184	$3
Reserve for economic uncertainties	4,321	5,184	3
3063 State Responsibility Area Fire Prevention Fund [S]			
BEGINNING BALANCE	$1,667	$1,667	$1,667
Adjusted Beginning Balance	$1,667	$1,667	$1,667
Total Resources	$1,667	$1,667	$1,667
FUND BALANCE	$1,667	$1,667	$1,667
Reserve for economic uncertainties	1,667	1,667	1,667
3120 State Fire Marshal Fireworks Enforcement and Disposal Fund [S]			
BEGINNING BALANCE	$235	$235	$235
Adjusted Beginning Balance	$235	$235	$235
Total Resources	$235	$235	$235

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

3540 Department of Forestry and Fire Protection - Continued

	2024-25*	2025-26*	2026-27*
FUND BALANCE	$235	$235	$235
Reserve for economic uncertainties	235	235	235
3429 Prescribed Fire Claims Fund [S]			
BEGINNING BALANCE	$20,000	$20,000	$20,000
Adjusted Beginning Balance	$20,000	$20,000	$20,000
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from the Prescribed Fire Claims Fund (3429) to the General Fund (0001) per the 2024 Budget Act (AB 107)	-20,000	-	-
Revenue Transfer from the Greenhouse Gas Reduction Fund (3228) to the Prescribed Fire Claims Fund (3429) per the 2024 Budget Act (AB 107)	20,000	-	-
Total Resources	$20,000	$20,000	$20,000
FUND BALANCE	$20,000	$20,000	$20,000
Reserve for economic uncertainties	20,000	20,000	20,000

† Fiscal year 2024-25 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 2024-25 ending fund balances will occur in the spring to evaluate if a budget adjustment is required.