

## Nursery Services Program Budget Summary

updated September 2025

	FY 2023/24 (Not Final)	FY 2024/25 (Not Final)	Budgeted FY 2025/26	Board Proposal FY2026/27
Permanent and Temp Salary	\$1,332,917	\$1,332,316	\$1,327,506	\$1,574,564
Staff Benefits (includes Unemployment Ins)	\$684,220	\$617,580	\$827,606	\$658,255
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$2,017,137</b>	<b>\$1,949,896</b>	<b>\$2,155,112</b>	<b>\$2,232,819</b>
General Expenses	\$23,330	\$23,212	\$10,000	\$24,000
Printing	\$499	\$125	\$1,500	\$500
Communications	\$21,338	\$14,373	\$12,000	\$17,000
Postage	\$7,717	\$8,303	\$8,000	\$9,000
Insurance-Vehicles	\$10,836	\$9,839	\$18,000	\$12,000
Travel In-State	\$8,817	\$12,885	\$11,000	\$10,000
Travel Out-of-State	\$1,088	\$0	\$1,000	\$0
Training	\$1,180	\$1,000	\$1,200	\$1,200
Facilities	\$80,956	\$74,111	\$100,000	\$100,000
Utilities	\$21,491	\$26,190	\$25,000	\$28,000
Cons & Prof External Services (includes web payment service)	\$10,437	\$16,121	\$13,000	\$16,000
Atty General Charges	\$0	\$0	\$2,500	\$2,500
Indirect Division Costs	\$135,389	\$137,848	\$146,304	\$161,922
Indirect Executive/Administration Costs	\$196,010	\$193,084	\$222,118	\$246,354
Indirect IT Costs	\$98,864	\$80,455	\$86,669	\$84,686
Indirect Recovery	\$74	\$0	\$0	\$0
Pro Rata	\$158,009	\$170,290	\$138,692	\$0
SB 84 (From FY18/19 to FY24/25)	\$35,302	\$12,294	\$0	\$0
IT Purchases	\$3,393	\$4,935	\$3,200	\$6,000
Field Expenses/Agri & Lab Supplies	\$11,920	\$24,939	\$25,350	\$40,000
Vehicle Operations	\$23,996	\$18,842	\$36,000	\$30,000
Other Misc. Charges	\$13,820	\$14,065	\$15,000	\$15,000
<b>Subtotal Oper Exp/Equip</b>	<b>\$864,466</b>	<b>\$842,911</b>	<b>\$876,533</b>	<b>\$804,162</b>
County Contracts for Nursery Inspection and Nematode (Nursery \$600,000, Nematode \$86,000 projection is variable)	\$1,145,812	\$820,596	\$831,751	\$832,000
Nematode Lab Costs (projection \$100,000)	\$103,544	\$82,705	\$85,000	\$85,000
<b>TOTAL OPER EXP/EQUIP</b>	<b>\$2,113,822</b>	<b>\$1,746,212</b>	<b>\$1,793,284</b>	<b>\$1,721,162</b>
Recovery from other programs la\	-\$293,935	-\$300,000	-\$300,000	-\$300,000
Reimbursement 224c - Admin	-\$81,572	-\$92,193	-\$35,511	-\$35,511
Reimbursement UGT	-\$456,000	\$0	\$0	\$0
<b>TOTAL COST RECOVERIES</b>	<b>-\$831,506</b>	<b>-\$392,193</b>	<b>-\$335,511</b>	<b>-\$335,511</b>
<b>TOTAL BUDGET w Personnel &amp; Benefits</b>	<b>\$3,299,453</b>	<b>\$3,303,915</b>	<b>\$3,612,885</b>	<b>\$3,618,470</b>

## Fund Condition

Updated with data from 9/2025

	FY 2023/24 (Not Final)	FY 2024/25 (Not Final)	Budgeted FY 2025/26	Proposal FY 2026/27
<b>BEGINNING CASH RESERVE BALANCE*</b>	<b>\$840,829</b>	<b>\$1,102,752</b>	<b>\$1,299,216</b>	<b>\$1,259,470</b>
<b>REVENUE CATEGORIES</b>				
Minimum License Fee <i>NEW 01/01/2026</i>			\$341,250	\$682,500
Nursery License Fee change to <i>Sales Location Fee NEW 01/01/2026</i>	\$1,851,730	\$1,807,550	\$1,800,000	\$1,600,000
Acreage Fee	\$288,400	\$289,650	\$285,000	\$285,000
Delinquent (Penalty) Fee	\$72,325	\$60,450	\$55,000	\$55,000
Nematode Certification	\$130,254	\$46,232	\$80,000	\$80,000
<b>Nursery Revenue Subtotal</b>	<b>\$2,342,709</b>	<b>\$2,203,882</b>	<b>\$2,561,250</b>	<b>\$2,702,500</b>
R&C - Avocado Reg	\$0	\$350	\$0	\$350
R&C - Avocado Cert	\$0	\$0	\$0	\$350
R&C - Seed Garlic	\$1,620	\$2,050	\$1,000	\$2,050
R&C - Strawberry	\$885,614	\$949,648	\$800,000	\$950,000
R&C - Grapevine	\$192,190	\$204,116	\$150,000	\$300,000
R&C - Fruit , Nut and Pome	\$0	\$0	\$0	\$0
<b>R&amp;C Revenue Subtotal</b>	<b>\$1,079,424</b>	<b>\$1,156,163</b>	<b>\$951,000</b>	<b>\$1,252,750</b>
Misc Revenue, Interest & Miscellaneous Income	\$139,243	\$140,333	\$60,889	\$82,572
<b>TOTAL REVENUE</b>	<b>\$3,561,376</b>	<b>\$3,500,378</b>	<b>\$3,573,139</b>	<b>\$4,037,822</b>
<b>EXPENDITURES</b>				
Personnel Services	\$2,017,137	\$1,949,896	\$2,155,112	\$2,232,819
Operating Exp & Equipment	\$864,466	\$842,911	\$876,533	\$804,162
County Contracts	\$1,145,812	\$820,596	\$831,751	\$832,000
Lab Services	\$103,544	\$82,705	\$85,000	\$85,000
<b>PROGRAMS COST RECOVERIES</b>				
Recovery from other programs	-\$293,935	-\$300,000	-\$300,000	-\$300,000
Reimbursement 224c - Admin	-\$81,572	-\$92,193	-\$35,511	-\$35,511
Reimbursement UGT FY20/21 - FY24/25	-\$456,000	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$3,299,452</b>	<b>\$3,303,915</b>	<b>\$3,612,885</b>	<b>\$3,618,470</b>
Required cash reserve (*50% of total expenditures)	\$1,649,726	\$1,651,957	\$1,806,443	\$1,809,235
<b>FY CASH RESERVE BALANCE</b>	<b>\$1,102,752</b>	<b>\$1,299,216</b>	<b>\$1,259,470</b>	<b>\$1,678,821</b>
Difference to cash reserve goal of 50%	<b>-\$546,974</b>	<b>-\$352,742</b>	<b>-\$546,973</b>	<b>-\$130,414</b>
START AG TRUST FUND	\$346,175	\$360,039	\$376,373	\$380,409
EST. GROWTH	\$13,864	\$16,334	\$14,000	\$14,000
END AG TRUST FUND	\$360,039	\$376,373	\$380,409	\$394,409