

Budgetary Process

The Governor's Budget is the result of a process that begins more than one year before the budget becomes law. When presented to the Legislature on January 10 of each year, the Governor's Budget incorporates revenue and expenditure estimates based upon the most current information available through late December. In the event that the Governor wants to change the budget presented to the Legislature, including adjustments resulting from changes in population, caseload, or enrollment estimates, the Department of Finance (Finance) proposes adjustments to the Legislature during budget hearings through Finance Letters. During late spring, usually May, Finance submits revised revenue and expenditure estimates for both the current and budget years to the Legislature. This update process is referred to as the May Revision. Finance also prepares monthly economic and cash revenue updates during the fiscal year. Listed below are the key documents used in the budget process.

Title	Purpose	Prepared/Issued By	When
Budget Letters and Management Memos	Convey Administration guidelines for budget preparation to agencies and departments.	Governor/Finance	January through December
Budget Change Proposal	Document that proposes to maintain or change the existing level of service.	Agencies and departments submit to Finance for analysis	July through September
Governor's Budget	Governor's proposed budget for the upcoming fiscal year.	Governor/Finance	January 10
Governor's Budget Summary	A summary of the Governor's Budget.	Governor/Finance	January 10
Budget Bill	Requests spending authorization to carry out Governor's expenditure plan (legislative budget decision document).	Finance/Legislature	January 10
Budget Analysis	Analysis of the budget, including recommendations for changes to the Governor's Budget.	Legislative Analyst	February
May Revision of General Fund Revenues and Expenditures	Update of General Fund revenues, expenditures, and reserve estimates based on the latest economic forecast.	Finance	Mid-May
Budget Act	The primary annual expenditure authorization as approved by the Governor and Legislature, including a listing of Governor's vetoes.	Legislature/Governor	Late June
Final Budget Summary	Update of the individual Budget Act items with changes by the Governor's vetoes, including budget summary schedules.	Finance	Late July-August
Final Change Book	Update of changes to the detailed fiscal information in the Governor's Budget.	Finance	Late July-August

Glossary of Budget Terms

The following budgetary terms are used frequently throughout the Governor's Budget, the Governor's Budget Summary, and the annual Budget (Appropriations) Bill. Definitions are provided for terminology that is common to all publications. For definitions of terms unique to a specific program area, please refer to the individual budget presentation.

Administration Program:

The general program name used by departments for an accounting of central management costs such as the Director's Office, Legal Office, Human Resources, Accounting, and Business Services functions that generally serve the whole department, i.e., indirect or overhead costs.

“Administration-distributed” is the general program name for the distribution of indirect costs to the direct program activities of a department. In most departments, all administrative costs are distributed to other programs.

Allocation:

A distribution of funds or an expenditure limit established for an organizational unit or function.

Appropriation:

An authorization from a specific fund to a specific agency or program to make expenditures/incur obligations for a specified purpose and period of time. The Budget Act contains many appropriations or items. These appropriation items are limited to one year, unless otherwise specified. Appropriations are made by the Legislature in the annual Budget Act and in other legislation. Continuous appropriations (see definition below) can be provided by legislation or the California Constitution.

Augmentation:

An increase to an appropriation, as provided by various control sections, Budget Bill language, or legislation.

Authorized Positions:

Regular ongoing positions approved in the final budget of the preceding year less positions abolished because of continued, extended vacancy. The detail of authorized positions by classification is published in the Salaries and Wages

Supplement for State organizations. Changes in authorized positions are listed following each department's budget presentation in the Governor's Budget. (See Proposed New Positions.)

Balance Available:

Generally, the portion of a fund balance that is available for appropriation. It is the excess of assets of a fund over its liabilities and reserves; or commonly called amount available for appropriation. It is also the unobligated balance of an appropriation.

Baseline Budget:

A baseline budget reflects the anticipated costs of carrying out the current level of service or activities as authorized by the Legislature. It may include an adjustment for cost increases, but does not include changes in level of service over that authorized by the Legislature.

Budget, Program/Traditional:

A plan of operation for a specific period of time expressed in financial terms. A *program budget* expresses the operating plan in terms of the costs of activities to be undertaken to achieve specific goals and objectives. A *traditional budget* expresses the plan in terms of the costs of the goods or services to be used to perform specific functions.

The Governor's Budget is primarily a program budget. However, a summary of proposed expenditures for goods and services (Summary by Object) is included for State Operations.

Budget Bill/Act:

The initial Budget Bill is prepared by the Department of Finance (Finance) and is submitted to the Legislature in January, accompanying the Governor's Budget. It is the Governor's proposal for spending authorization for the subsequent fiscal year. The Constitution requires the Legislature to pass the Budget Bill and forward it by June 15 to the Governor for signature. After signature by the Governor, the Budget Bill becomes the Budget Act. The Budget Act is the main legal authority to spend or obligate funds.

Budget Change Proposal (BCP):

A BCP is a proposal to change the level of service or funding sources for activities authorized by the Legislature, or to propose new program activities not currently authorized.

Budget Year (BY):

The next fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted. The year following the current fiscal year.

Capital Outlay (CO):

The expenditure of funds to acquire land or pay the cost of planning and construction of new buildings, or additions to and modification of existing buildings, and the equipment which is related to such construction.

Carryover Appropriations:

The balance of appropriations available for expenditure in years subsequent to the year of enactment.

Category:

A grouping of related objects of expenditure (goods or services), such as Personal Services, Operating Expenses and Equipment, and Special Items of Expense.

Changes in Authorized Positions:

A schedule included in each budget presentation in the Governor's Budget which reflects personnel staffing changes made subsequent to the adoption of the current year budget (transfers, positions established, and selected reclassifications). It also includes proposed new positions and reductions of positions for the budget year.

Character of Expenditure:

A classification identifying the purpose of the expenditures. (See State Operations, Local Assistance, and Capital Outlay.)

Codes, Uniform:

A set of codes, used in all major fiscal systems of California State government. These codes identify organizations, programs, funds, appropriation structures, receipts, and line-item objects of expenditure. The Uniform Codes Manual, published by Finance, lists all such uniform codes. (See Section 1.50 of the Budget Act for an explanation of the codes used for Budget Act appropriation items.)

Continuous Appropriation:

An amount, specific or estimated, available each year under a permanent constitutional or statutory expenditure authorization that exists from year to year without further legislative action. The amount available may be a specific, recurring sum each year; all or a specified portion of the proceeds of specified revenues that have been dedicated permanently to a certain purpose; or whatever amount is required for the purpose as determined by formula—such as school apportionments.

Control Sections, Budget Act:

The Budget Act is divided into sections. Section 1.00 establishes a citation for the legislation. Section 1.50 provides a description of the format of the act. Section 2.00 contains the itemized appropriations. Sections 4.00 through 99.50 are general sections, also referred to as control sections, that generally provide additional authorizations or place additional restrictions on one or more of the itemized appropriations contained in Section 2.00.

Cost of Living Adjustments (COLAs)**Statutory/Discretionary:**

Increases provided in State-funded programs that include periodic adjustments predetermined in State law (statutory), e.g., K-12 education apportionments; and adjustments that may be established at optional levels (discretionary) by the Legislature each year.

Current Year (CY):

A term designating the operations of the present fiscal period, as opposed to the past or future periods (i.e., the time period we are in now). For the State, the fiscal year begins July 1 and ends the following June 30.

Deficiency:

A lack or shortage of (1) money in a fund, (2) expenditure authority due to an insufficient appropriation, or (3) expenditure authority due to a cash problem, e.g., reimbursements not received on a timely basis.

Encumbrance:

An obligation placed on an appropriation to pay for goods or services that have been ordered by means of contracts, salary commitments, etc., but not yet received.

Expenditure:

Generally, this term designates the amount of an appropriation used for goods and services whether paid or unpaid, including expenses, provisions for debt retirement not reported as a liability of the fund from which retired, and capital outlays where the accounts are kept on an accrual basis or a modified accrual basis. Where the accounts are kept on a cash basis, the term designates only actual cash disbursements.

Enrollment, Caseload, & Population (ECP):

Adjustments that occur due to increases/decreases in enrollment for the educational segments, caseload adjustments for programs such as Medi-Cal and human services programs, and population adjustments for State hospitals and youth and correctional facilities.

Federal Funds:

In State budget usage, this term describes all funds received directly from an agency of the federal government but not those received through other State departments. Generally, State departments must initially deposit such federal funds in the Federal Trust Fund, a fund in the State Treasury.

Final Budget:

The final budget is the Governor's Budget as amended by action taken on the Budget Bill. A Final Change Book is published by Finance after enactment of the Budget Act to reflect the changes made by the Legislature in their review of the Budget Bill and by the Governor by power of line item veto. It includes a detailed list of changes by item number.

Finance Letters:

Proposals made by the Director of Finance to the chairpersons of the committees in each house of the Legislature that consider appropriations to amend the Budget Bill and Governor's Budget from that submitted January 10 to reflect a revised plan of expenditure for the Current or Budget Year.

Fiscal Year (FY):

A 12-month State accounting period that varies from the calendar year and the federal fiscal year. In California State government, the fiscal year runs from July 1 through the following June 30. It is the period during which obligations are incurred, encumbrances are made and appropriations are expended. The Governor's Budget presents three years of detailed fiscal data for the past, current, and budget years.

The State fiscal year is often referenced by the first calendar year of the fiscal year, e.g., "'02" or "2002" means the 2002-03 fiscal year. By contrast, the federal fiscal year is referenced by the last calendar year of the fiscal year, e.g., "'03" or "2003" means the 2002-03 fiscal year, and lasts from October 1, 2002 through September 30, 2003.

Fund:

A legal entity that provides for the segregation of moneys or other resources in the State Treasury for specific activities or obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and fund balance, as well as, its income and expenditures. The assets of a fund may also be placed into separate accounts to provide for limitations on specified fund income or expenditures.

(See "Description of Fund Classifications in State Treasury," which follows in this volume.)

Fund Balance:

Excess of the assets of a fund over its liabilities. (See "Balance Available.")

Fund Condition Statement:

A statement included in the Governor's Budget for the General Fund, special funds, special accounts in the General Fund, selected bond funds, and selected nongovernmental cost funds to disclose beginning reserves, revenues and transfers, expenditures, fund balance, and ending reserves.

General Fund (GF):

The General Fund is the predominant fund for financing State government programs. It is used to account for revenues that are not specifically designated to be accounted for by any other fund. The primary sources of revenue for the General Fund are the personal income tax, sales tax, and corporation taxes. A complete itemization of the revenue sources are listed in Summary Schedule 8. The General Fund is used as the major funding source for education (K-12 and higher education), health and human services programs, youth and adult correctional programs, and tax relief. Summary Schedule 9 provides a listing of expenditures for the General Fund.

Intraschedule Transfer:

A control section of the Budget Act authorizes Finance to augment or reduce any program, project, or function by transfer from any other

program, or project or function within the same appropriation.

Generally, transfers cannot exceed, in the aggregate, 20 percent of the amount scheduled. Lower limits exist for appropriations which exceed \$2,000,000.

Item:

(See "Appropriation.")

Governmental Cost Funds:

(See "Special Funds.")

Limited-Term Positions:

A limited-term position is any position that has been authorized for a specific length of time with a set termination date. Limited-term positions may be authorized during the budget enactment process or in transactions approved by Finance.

Line-Item:

(See "Objects.")

Local Assistance:

Expenditures made for the support of local government activities.

Local Mandates:

(See "State-Mandated Local Program.")

May Revision:

An annual update to the Governor's proposed January budget containing revised General Fund revenues, and specified expenditures for the Governor's Budget. Finance is required to submit its May Revision to the Legislature by May 14.

Merit Salary Adjustment:

A cost factor resulting from the periodic increase in salaries paid to personnel occupying authorized positions. Personnel generally receive a salary adjustment of five percent per year to recognize proficiency in the work performed up to the upper salary limit of the classification.

Minor Capital Outlay:

Minor Capital Outlay consists of construction projects or equipment acquired to complete a construction project estimated to cost less than \$250,000.

Objects (line-items):

A subclassification of expenditures based on type of goods or services. For example, the Personal Services category includes the objects of Salaries and Wages and Staff Benefits. These may be further subdivided into line items such as State Employees' Retirement, Workers' Compensation, etc. Objects do not reflect a function or purpose to be served by the expenditure. A Summary by Object is provided for each department's budget in the Governor's Budget for State Operations and Local Assistance, where applicable. Finance publishes a Uniform Codes Manual which reflects the standard line-item objects of expenditure.

Past Year (PY):

The fiscal year just completed. (See Fiscal Year.)

Personnel Years:

The actual or estimated portion of a position expended for the performance of work. For example, a full-time position that was filled by an employee for half of a year would result in an expenditure of 0.5 personnel years.

Positions:

(See "Authorized Positions.")

Programs:

The activities of an organization grouped on the basis of common objectives. Programs are comprised of elements that can be further divided into components and tasks (the lowest defined program activity).

Proposed New Positions:

A request for an authorization for the employment of additional people for the performance of work. Proposed new positions may be for limited time periods (limited-term) and for full or less than full-time. Proposed new positions may be for an authorization sufficient to employ one person, or for a sum of funds (blanket) from which several people may be employed.

Proposition 98:

An initiative passed in the November 1988, and amended in the June 1990, election that provides a minimum funding guarantee for school districts, community college districts, and other State agencies that provide direct elementary and secondary instructional programs for Kindergarten through grade 14 (K-14) beginning with fiscal year

1988–89. Also, used to refer to any expenditures that fulfill the guarantee.

Reappropriation:

The extension of the availability of an appropriation for expenditure beyond its set termination date, usually for the same purpose. Reappropriations are usually authorized by the Legislature for one year extensions at a time.

Receipts:

Describes an increase in the assets of a fund including revenues, as well as, transfers from other funds, federal receipts, and fund reimbursements.

Reconciliation With Appropriations:

A statement in each budget presentation that sets forth the source and amount of appropriations, by fund, available to the department and the disposition of such appropriated funds. Statements are presented by fund for each character of expenditure, i.e., State Operations, Local Assistance, and Capital Outlay.

Reimbursements:

An amount received as a repayment of the cost of work, or service performed, or of other expenditures made for, or on behalf of, another governmental unit or department. Reimbursements represent the recovery of an expenditure. Reimbursements are available for expenditure in accordance with the budgeted amount (scheduled in an appropriation).

Reserve:

An amount set aside in a fund balance to provide for expenditures from the unencumbered balances of continuing appropriations, economic uncertainties, future apportionments, pending salary or price increase appropriations, and appropriations for capital outlay projects.

Revenue:

The addition of cash or other current assets of governmental costs funds (receipts) that do not increase any liability or reserve and do not represent the recovery of an expenditure, i.e., reimbursements. Generally, revenue is derived from taxes, licenses and fees, or investment earnings. Revenues are deposited in a fund for future appropriation.

Reversion:

The return of the unused portion of an appropriation to the fund from which the appropriation was made. The undisbursed portion of an appropriation reverts two years (four years for federal funds) after the last day of availability for encumbrance. The Budget Act often provides for the reversion of unused portions of appropriations when such reversion is to be made prior to the statutory limit.

Salary Savings:

Salary savings reflect personnel cost savings resulting from vacancies and downward reclassifications as a result of turnover of employees. The amount of budgeted salary savings is an estimate generally based on past experience.

Special Fund for Economic Uncertainties:

Statutes and the control sections of the Budget Act provide for the establishment of a Special Fund for Economic Uncertainties in the General Fund and a reserve for economic uncertainties in each special fund to provide for emergency situations.

Special Funds:

Special funds is a generic term used for “governmental cost funds” other than the General Fund. Governmental cost funds are commonly defined as those funds used to account for revenues from taxes, licenses, and fees where the use of such revenues is restricted by law for particular functions or activities of government. Examples of special funds are the transportation funds, fish and game funds, and the professions and vocations funds. Revenues, expenditures, and the condition of special funds are summarized in Schedules 8, 9, and 10 in the Governor’s Budget Summary.

Staff Benefits:

An object of expenditure for the State costs of contributions for employees’ retirement, OASDI, health benefits, workers’ compensation, unemployment insurance, industrial disability leave benefits, and nonindustrial disability leave benefits.

State Appropriations Limit (SAL):

The State Appropriations Limit is defined in Section 8 of Article XIII B of the California Constitution. It was enacted by the passage of Proposition 4 at the November 6, 1979, general election. This initiative imposed a limit on the annual growth in the level of certain appropriations from tax proceeds. The growth in the appropriations limit is calculated using the prior year’s limit, adjusted for

changes in the cost of living and the change in population. Other adjustments may be made for such reasons as the transfer of services from one governmental entity to another.

State-Mandated Local Program:

State reimbursements to local governments for the cost of activities required by legislative and executive acts. This requirement was established by Chapter 1406, Statutes of 1972 (SB 90) and further ratified by the adoption of Proposition 4 (a constitutional amendment) at the November 6, 1979, general election. (See ``Governor’s Budget: 8885 Commission on State Mandates.’’)

State Operations:

Expenditures for the support of State government, exclusive of capital outlay, and expenditures for local government activities.

Summary by Object:

A summary of past, current, and budget year expenditures for goods and services for each organization presented for State Operations, Local Assistance, and Capital Outlay expenditures.

Summary of Program Requirements:

At the front of each departmental budget is a Summary of Program Requirements. It presents the various departmental programs by title, dollar totals, personnel years, and source of funds for the past, current, and budget years.

Summary Schedules:

The Governor’s Budget Summary includes schedules which summarize State revenues, expenditures, and other fiscal and personnel data for the past, current, and budget years.

Tax Expenditures:

Subsidies provided through the taxation systems.

Transfers:

As reflected in fund condition statements, transfers reflect the movement of resources from one fund to another based on statutory authorization or specific legislative transfer authority.

Unencumbered Balance:

The balance of an appropriation after encumbrances (balances on Controller’s records after accruals are posted).

Description of Fund Classifications

in the Treasury

Revenues and expenditures in the program budget and the summary schedules reflect the activities of many separate funds. Summary Schedule 10 provides a complete list of governmental cost funds. The Index lists those funds for which Fund Conditions are included in the budget and references the page number. General Fund and Special Fund expenditures represent the cost of government and are included in budget totals, and along with selected Bond Funds, are included in the overall expenditure totals.

General Fund. Used to account for all revenues and activities financed therefrom that are not required by law to be accounted by any other fund. Most State expenditures are financed from the General Fund. Normally, the only difference between the General Fund and the other governmental costs funds is the restriction placed on the use of the other governmental cost funds.

Special Funds. Consists of governmental cost funds used to account for taxes and revenues that are restricted by law for particular functions or activities of government. The funds included in these classifications are primarily for the regulation of businesses, professions, and vocations; transportation; law enforcement; and capital outlay.

General Fund Special Accounts. Legislatively created accounts or dedicated revenues within the General Fund. Moneys credited to such accounts may be used only for the purposes specified in the legislation. As a result of Chapter 942, Statutes of 1977, these special accounts are treated as special funds, and revenues and expenditures are included in the special fund totals in the summary schedules of the budget. They are therefore excluded from the General Fund unrestricted revenues, expenditures, and reserves.

Other Funds. Expenditures from funds that do not represent a cost of government are not included in the budget totals. They consist of moneys that were derived from sources other than general or special taxes, licenses, fees, or other state rev-

enues. Included are receipts from the federal government, funds created for accounting purposes, receipts from sale of lands, or moneys held in trust. These funds are segregated into the following classifications:

Working Capital and Revolving Funds. Funds created to finance internal service activities rendered by a State agency to other State agencies or to local governments for which charges are made at cost. The charges are reflected as expenditures in the budget of the agency receiving the commodity or service.

Public Service Enterprise Funds. Self-supporting activities operated by the State for the benefit of the public. Funds are derived from charges to those who use the service and no support is derived from taxes, licenses, or other State revenues.

Bond Funds. Used to account for the receipt and disbursement of proceeds from the sale of bonds and to finance projects for which the bonds were authorized. Expenditures are considered a cost of government at the time interest payments are made and as the bonds are redeemed.

Retirement Funds. Moneys held in trust by the State for retirement benefit payments.

Trust and Agency Funds. Funds holding moneys in trust pending disbursements to trustors, moneys received from the federal government to be expended for specific purposes, and other funds that do not derive their sources from taxes or other State revenues, or are in the nature of transitory funds created for the convenience of accounting receipts or disbursements that are not necessarily revenues or expenditures.

Selected Bond Funds. Selected bond funds are General Obligation Bond funds that are nonself-liquidating. Included in the overall expenditure totals of Schedules 1 and 9 for budget purposes are expenditures from the selected bond funds. The following page provides a complete listing of those selected bond funds.

<i>Fund No.</i>	<i>Fund Name</i>	<i>Fund No.</i>	<i>Fund Name</i>
6004	Agriculture and Open Space Mapping Subaccount	0785	Higher Education Capital Outlay Bond Fund, 1988
6011	Arroyo Pasajero Watershed Subaccount	0791	Higher Education Capital Outlay Fund, June 1990
0546	Bay-Delta Ecosystem Restoration Account	0705	Higher Education Capital Outlay Bond Fund of 1992
6026	Bay-Delta Multipurpose Water Management Subaccount	0658	Higher Education Capital Outlay Bond Fund of 1996
0743	Bond Proceeds Account, State School Building Lease-Purchase Fund	0574	Higher Education Capital Outlay Bond Fund of 1998
0404	Central Valley Project Improvement Subaccount	6028	Higher Education Capital Outlay Bond Fund of 2002
0703	Clean Air and Transportation Improvement Fund	0714	Home Building and Rehabilitation Fund
0740	Clean Water Bond Fund, 1984 State	6027	Interim Water Supply and Water Quality Infrastructure and Management Subaccount
0737	Clean Water and Water Conservation Fund, State	6017	Lake Elsinore and San Jacinto Watershed Subaccount
0764	Clean Water and Water Reclamation Fund, 1988	0720	Lake Tahoe Acquisition Fund
6029	Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund, California	0443	Lake Tahoe Water Quality Subaccount ¹
0730	Coastal Conservancy Fund of 1984, State	0794	Library Construction and Renovation Fund, California
6022	Coastal Nonpoint Source Control Subaccount	0543	Local Projects Subaccount ¹
6018	Coastal Watershed Salmon Habitat Subaccount	6019	Nonpoint Source Pollution Control Subaccount
0297	Community and Economic Development Fund	0722	Parkland Fund of 1984
6025	Conjunctive Use Subaccount	0751	Prison Construction Bond Fund, 1990
0796	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund, 1988	0746	Prison Construction Fund, 1986
0409	Delta Levee Rehabilitation Subaccount ¹	6000	Public Library Construction and Renovation Fund, California
0414	Delta Recreation Subaccount	0545	River Parkway Subaccount ¹
0423	Delta Tributary Watershed Subaccount ¹	6015	River Protection Subaccount
0422	Drainage Management Subaccount ¹	0544	Sacramento Valley Water Management and Habitat Project Subaccount ¹
0788	Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund, California	6001	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
0768	Earthquake Safety and Public Building Rehabilitation Fund of 1990	0707	Safe Drinking Water Fund, California
0445	Feasibility Projects Subaccount ¹	0793	Safe Drinking Water Fund of 1988, California
6006	Flood Control Subvention Subaccount	0005	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund
6003	Floodplain Mapping Subaccount	6016	Santa Ana River Watershed Subaccount
6005	Flood Protection Corridor Subaccount	6009	San Lorenzo River Flood Control Subaccount
0748	Fish and Wildlife Habitat Enhancement Fund	0424	Seawater Intrusion Control Subaccount ¹
0710	Hazardous Substance Cleanup Fund	0653	Seismic Retrofit Bond Fund of 1996
0782	Higher Education Capital Outlay Bond Fund	0418	Small Communities Grant Subaccount ¹

<i>Fund No.</i>	<i>Fund Name</i>
0413	South Delta Barriers Subaccount ¹
6008	State Capital Protection Subaccount
0417	State Revolving Fund Loan Subaccount ¹
6020	State Revolving Fund Loan Subaccount
0119	State School Facilities Fund, 1998
0797	Unallocated Bonds Funds-Select
6007	Urban Stream Restoration Subaccount
0701	Veterans' Home Fund
6021	Wastewater Construction Grant Subaccount
6014	Water and Watershed Education Subaccount

<i>Fund No.</i>	<i>Fund Name</i>
6023	Water Conservation Account
0446	Water Conservation and Groundwater Recharge Subaccount ¹
0790	Water Conservation Fund, 1988
0744	Water Conservation and Water Quality Bond Fund, 1986
0419	Water Recycling Subaccount ¹
6013	Watershed Protection Subaccount
0786	Wildlife, Coastal and Park Land Conservation Fund of 1988, California
6010	Yuba Feather Flood Protection Subaccount

¹ Account or subaccount of Safe, Clean, Reliable, Water Supply Fund

Description of Key Schedules

The Budget Summary includes summary information in various schedules. The following schedules are those that may be the most useful for the public, private sector, or other levels of government.

SCHEDULE 1. *General Budget Summary*—Provides for a summary of total statewide revenues and expenditures for the General Fund and special funds plus expenditure totals for the selected bond funds.

SCHEDULE 2. *Total State Spending Plan*—Provides in a single schedule the State's total spending plan. In addition to the General Fund, special funds, and selected bond funds, expenditures from nongovernmental cost funds, federal funds, and reimbursements are shown.

SCHEDULE 3A. *Total State Spending Plan by Generally Accepted Accounting Principles (GAAP) Fund Classification*—Provides in a single schedule the State's Total Spending Plan (Schedule 2) rearranged into GAAP Fund Classifications.

SCHEDULE 3B. *Comparison of California's Current Fund Structure and GAAP Fund Structure*—Provides a comparison of California's Current Fund Structure to GAAP Fund Classifications.

SCHEDULE 4. *Personnel Years and Salary Cost Estimates*—Provides personnel year data and corresponding dollar amounts by functional breakdown and position classifications. This schedule reflects net data after salary savings.

SCHEDULE 5A. *Statement of Estimated Accounts Payable and Accounts Receivable*—Provides actual payable and receivable amounts as of June 30, 2001, and estimated amounts for June 30, 2002, and June 30, 2003.

SCHEDULE 5B. *2000–01 Cashflow Statement*—Provides actual receipts, disbursements, borrowable resources, and loan balances for fiscal year 2000–01.

SCHEDULE 5C. *2001–02 Cashflow Statement*—Provides projected receipts, disbursements, borrowable resources, and loan balances for fiscal year 2001–02.

SCHEDULE 5D. *2002–03 Cashflow Statement*—Provides projected receipts, disbursements, bor-

rowable resources, and loan balances for fiscal year 2002–03.

SCHEDULE 6. *Summary of State Population, Employees, and Expenditures*—Provides historical data of state population, employees, and expenditures.

SCHEDULE 7. *General Fund: Statement of Financial Condition*—Provides the financial condition of the General Fund as of June 30 from the most recently available information from the State Controller.

SCHEDULE 8. *Comparative Statement of Revenues*—Provides General Fund and special fund revenue detailed amounts within three main breakdowns of: (1) major taxes and licenses, (2) other revenues, and (3) transfers.

SCHEDULE 9. *Comparative Statement of Expenditures*—Provides a listing of expenditures in the same order as the printing of budgets displayed in the Governor's Budget for the General fund, special funds, selected bond funds, and federal funds for State Operations, Local Assistance, Capital Outlay, and Unclassified.

SCHEDULE 10. *Summary of Fund Condition Statements*—Provides for the General Fund and each special fund the beginning reserve, income, expenditures, transfers, and ending reserve for each of the three fiscal years displayed in the Governor's Budget.

SCHEDULE 11. *Statement of General Obligation Bond and Commercial Paper Debt of the State of California*—Provides a listing of all general obligation bonds including maturity dates, authorized amount of bond issues, amounts of unissued bonds, redemptions, and outstanding issues. It also provides a listing of authorized and outstanding commercial paper which is issued in-lieu of general obligation bonds.

SCHEDULE 12A. *State Appropriations Limit (SAL) Summary*—Provides a summary of Schedules 12B through 12E, calculates the SAL Appropriations, displays the SAL Limit, and calculates the SAL Limit Room or Surplus.

SCHEDULE 12B. *Revenues to Excluded Funds*—Provides a listing of revenues to special funds that are not included in the calculation of total appropriations subject to the State Appropriations Limit.

SCHEDULE 12C. *Non-tax Revenues in Funds Subject to Limit*—Provides a total of nontax revenues for General and special funds deposited in funds that are included in the calculation of total appropriations subject to the State Appropriations Limit.

SCHEDULE 12D. *State Appropriations Limit, Transfer from Excluded Funds to Included Funds*—

Provides the detail of transfers between funds that are used in calculating the appropriations subject to the State Appropriations Limit.

SCHEDULE 12E. *Excluded Appropriations*—Provides a distribution of exclusions from appropriations subject to the State Appropriations Limit.