

# GOVERNOR'S BUDGET SUMMARY

Gavin Newsom, Governor  
STATE OF CALIFORNIA



2024-25

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GOVERNOR  
Gavin Newsom

January 10, 2024

Dear Members of the Legislature,

Over the last five years, we have worked together to pass budgets that have reflected our priorities—expanding access to education and health care, combatting crime of all kinds, getting tens of thousands of people out of encampments and into housing, building the infrastructure for California's clean future while creating jobs, and addressing the accelerating threats of global climate change. In that time, we have paid tens of billions toward the state's long-term debt, including the "Wall of Debt" and retirement liabilities, and set aside record reserves to help the state deal with its highly volatile, progressive tax system.

I am proud that California remains the home of innovation and extraordinary entrepreneurship and has so many high-income earners. We ask them to pay their fair share to a state that has provided so much for so many. But this tax system inherently creates swings in revenue. As we experienced in the past couple of years, our well-intentioned laws meant to create big reserves and budget resiliency actually end up limiting how much we can put away for rainy days—we should improve the rules governing how much we are able to save in the good times, so we can be even more resilient during the tougher times.

While we have worked together to be responsible fiscal stewards, this year, we must correct for more volatility than originally anticipated. Because the Internal Revenue Service delayed the tax filing and payment deadline for the majority of our state, our work last year was based on revenue projections that did not include essential cash receipts. We knew the risks of being forced to budget with a blindfold on. Now that the receipts are in, we must bring our books back into balance.

Thankfully, because of our approach over the last several years, we are in a strong position to close this budget gap. Together, we have emphasized one-time spending in strong budget years, limiting the expansion of ongoing programs. We shared the recent windfall with millions of Californians, returning more than \$18 billion in tax refunds over the last two years. And importantly, we set aside record budget reserves of almost \$38 billion.

This budget prioritizes the services and programs that Californians depend on most while making necessary adjustments to ensure long-term fiscal stability. And I am proud to present a balanced budget without any broad-based tax increases.

This January budget is based on projections of future revenues. As we learned last year, those projections can change dramatically based on global and national economic and financial trends. So as we begin our work together this year, we must be mindful of the remaining risks.

As always, I value the partnership we have enjoyed these last five years and look forward to continuing our work together to build a better future for California.

With respect,

/s/ Gavin Newsom

Gavin Newsom

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# INTRODUCTION

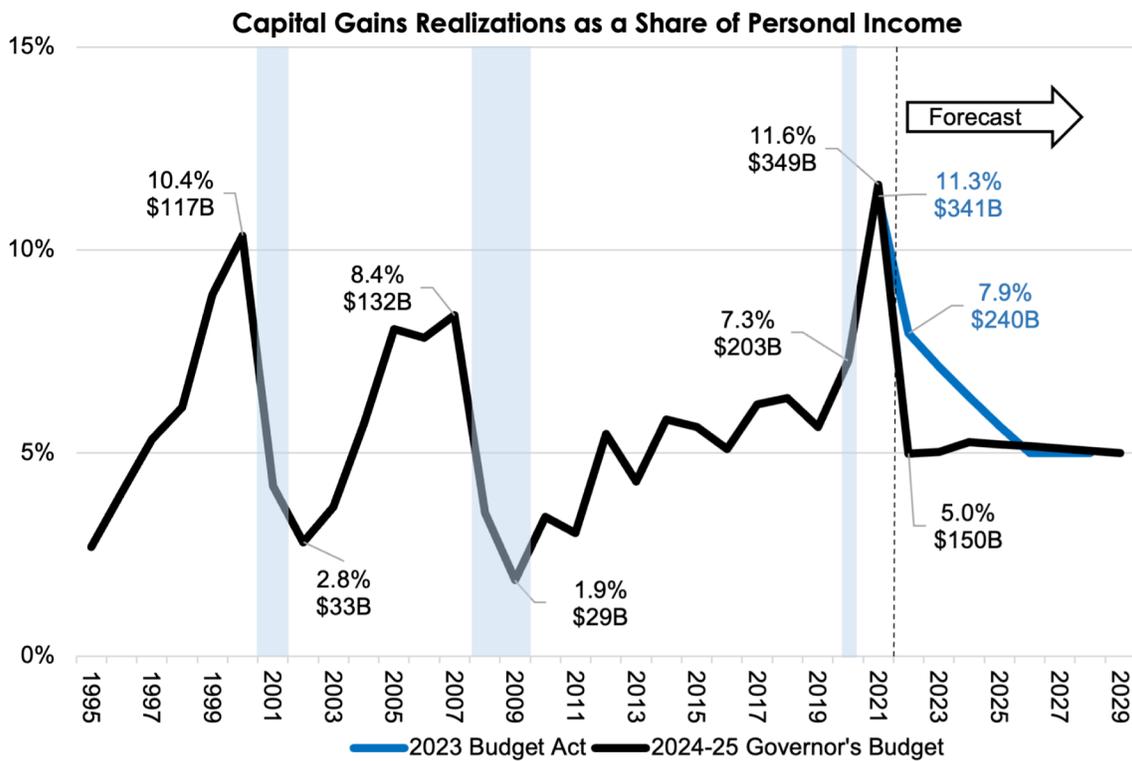
Even as the state faces a shortfall, California continues to expand access to high-quality education, healthcare, and opportunities for innovation and growth—fulfilling promises made while responsibly managing finances into the future. This budget maintains the state's fiscal stability using some of the money saved in historic budget reserves and responsibly closes the shortfall. This balanced budget will allow California to continue to drive important public policy, protect the services Californians depend on most, and support a private sector whose innovation is unmatched anywhere in the world.

The budget shortfall facing lawmakers in 2024—estimated at \$37.9 billion—is rooted in two separate but related developments during the past two years—the substantial decline in the stock market that drove down revenues in 2022 and the unprecedented delay in critical income tax collections. Normally, the bulk of cash data relating to the prior tax year is available by April, leading to a revised May budget informed by actual cash collections. Last year, due to federal tax deadline delays and California's subsequent conformity, the majority of the state's revenues did not arrive until October and November. That means the correction that would have come as part of last year's May Revision is instead being made in this January budget.

The Governor's proposed budgets in January and May 2023 warned of this increased uncertainty, and in June, the state passed a budget that planned accordingly, setting aside record reserves of just under \$38 billion. Now, the state faces a budget that must solve for last year's shortfall while adjusting state spending to ensure continued fiscal stability for years to come.

## STEEP MARKET DROP AFTER RECORD RUN-UP

Revenues showed unprecedented strength in the two fiscal years following the COVID-19 Recession, as stock market growth outpaced the slower overall economic recovery. Fueling this growth were capital gains realizations, which have a sizable impact on California revenues. These increased to a record-high \$349 billion in 2021—a 72 percent increase from 2020—representing a record 11.6 percent share of personal income, following a 40 percent increase from 2019 to 2020.



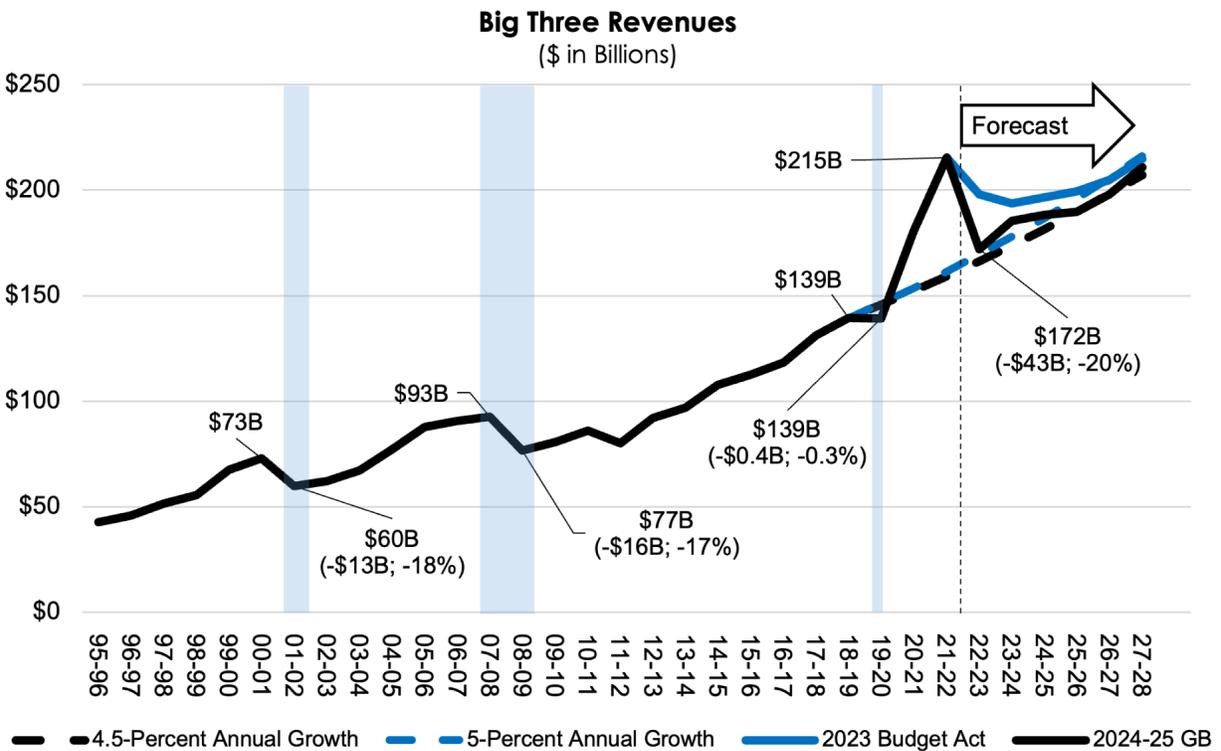
Shaded bars indicate previous U.S. recessions.  
 Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

As the markets grew, so did state revenues. Over two fiscal years, from 2019-20 to 2021-22, the state's "Big Three" General Fund revenue sources—personal income, sales, and corporation taxes—grew by 55 percent. By comparison, the other two recent periods of comparable growth were the two years before the 2000-01 revenue peak, which saw growth of 31 percent prior to the Dot-Com Bust, and 31 percent from 2003-04 to 2005-06 before the Great Recession.

The stock market run-up through the end of 2021 led to the tax revenue surge that ended in 2022. The S&P 500 Index, which tracks the country's 500 leading companies, declined by 19 percent in 2022. Over the same period, the NASDAQ Composite Index,

which measures more than 2,500 stocks concentrated in technology companies that are a California mainstay—declined by 33 percent. These represent the most substantial annual declines in these key indices since the onset of the Great Recession in 2008, and a correction from strong prior market performance, a tightened monetary policy by the Federal Reserve Board that drove interest rates upward, and the expectation of a recession that never materialized.

Despite the downward revision in 2022, 2022-23 revenues are estimated to still be 23 percent higher than pre-pandemic levels in 2018-19. Furthermore, the Big Three revenues are projected to revert to levels consistent with a normal revenue growth trajectory, absent the COVID-19 surge and subsequent correction.



Shaded bars indicate previous U.S. recessions.  
 Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

## CONCENTRATION OF HIGH-INCOME EARNERS HEIGHTENED REVENUE IMPACT OF MARKET DROP

The 2022 market decline had an outsized impact on state revenues, since an extremely small share of California taxpayers are responsible for a large share of state revenues. Personal income tax represents roughly two-thirds of all General Fund revenues, and just

one percent of California's total tax returns—180,000—were responsible for half of all personal income tax paid by residents in 2021—or \$62.9 billion. This small share of Californians earns a significant proportion of their income from stock-based compensation and capital gains, making their income—and the tax revenue it generates—significantly more volatile and subject to swings in the financial markets as opposed to changes in the overall economy.

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### **2023's UNPRECEDENTED TAX FILING DELAY MASKED FULL SCOPE OF REVENUE DROP**

With reliable tax filing deadlines, the degree of the revenue drop associated with the 2022 market declines would have become evident as tax receipts were received in the spring. However, due to federal disaster declarations resulting from severe winter storms, the Internal Revenue Service announced that taxpayers in declared counties could delay filing their federal tax returns—first until October 16, and subsequently to November 16. This delay, to which the state conformed for filing purposes, occurred in 55 of the state's 58 counties, comprising 99 percent of all California taxpayers, and affected tax collections that were due as early as January 2023. While past filing delays of several weeks have been manageable, never before had the state's revenue forecasters been confronted with a delay of up to 10 months in receiving critical tax and revenue data—a challenge compounded by the fact that the past several years have also included global financial and economic instability. The COVID-19 Pandemic led to unprecedented economic impacts through 2022. Global supply chains were disrupted, inflation reached record highs, Gross Domestic Product (GDP) contracted at levels unseen since the Great Depression. Beginning in 2023, economic and financial conditions have started to normalize.

Based on the limited data available in the spring of 2023, the enacted 2023-24 budget reflected a decline in the revenue forecast from January. However, because of the unprecedented tax filing and payment delay, the full scope of the estimated revenue decline was unclear until all the delayed tax returns and payments were received by the extended November 16 deadline, which was only two months before the 2024 budget must be proposed to the Legislature. Once processed, personal income tax and corporation tax receipts through November were \$25.7 billion—22 percent—lower than projected at Budget Act. This factor alone is a significant reason why the budget forecasts of the Big Three General Fund revenue sources through 2024-25 have decreased by approximately \$42.9 billion as compared to the 2023 Budget Act, before accounting for budget solutions.

Had the filing delay not been in place, most of the revenue drop would have been reflected in lower tax receipts before the May Revision and incorporated into the 2023 Budget Act projections. This would have resulted in a larger budget gap in 2023, additional solutions to close it, and a smaller shortfall for 2024 than what is now faced.

Lastly, the filing delay resulted in an abbreviated timeline to prepare the Budget. As such, the Administration will continue to assess whether additional corrective actions are necessary during the development of the May Revision.

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## **IMPROVED CONDITIONS, BUT RISKS REMAIN**

The stock market rose throughout 2023 and made up most of its losses from 2022, with the S&P 500 increasing by 24 percent in 2023, and the NASDAQ increasing by 43 percent. California's GDP has also remained strong in 2023, averaging 3.9 percent annualized growth through the first three quarters compared to a contraction of 2.2 percent over the same period in 2022. The stock market recovery and improved economic growth support the budget forecast assumptions that revenue growth will resume in 2023-24 following the steep correction in 2022-23, with potential upside through 2024-25 if the markets continue to outperform the forecast. In addition, the Federal Reserve has indicated it intends to cut interest rates throughout 2024, which may stimulate real estate transactions and other sectors of California's economy.

However, several risk factors could negatively impact the economy going forward. For instance, a significant financial shock from tightening financial conditions, stock market and asset price volatility and declines, and geopolitical turmoil are all issues that pose a risk to ongoing economic and revenue growth.

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## **BUDGET RESERVES AND BALANCED SOLUTIONS**

While closing a shortfall of \$37.9 billion poses a substantial challenge for lawmakers, it is more manageable because of the state's foresight in building the combined budgetary reserves to a record level in 2023. A withdrawal from the Budget Stabilization Account (BSA) is a significant and appropriate component of the budget's balanced solutions. As its title suggests, a withdrawal from the BSA will help the state maintain fiscal stability, continue its ongoing efforts to address priority issues, such as homelessness and combatting the effects of climate change, and avoid harmful cuts in programs that are essential to the well-being of Californians throughout the state.

## INTRODUCTION

Even after the proposed withdrawals, total budget reserves in the coming fiscal year will remain substantial at \$18.4 billion. This includes \$11.1 billion in the BSA, \$3.9 billion in the Public School System Stabilization Account (PSSSA), and \$3.4 billion in the Special Fund for Economic Uncertainties.

The Budget incorporates the following balanced combination of measures to close the shortfall in the budget year:

- **Reserves—\$13.1 billion.** The budget draws upon funds from the state's reserves. Significant solutions in this category include:
  - Withdrawal from Mandatory BSA Balance and Transfer Suspension (\$10.4 billion),
  - Withdrawal from Discretionary BSA Balance (\$1.8 billion), and
  - Withdrawal from the Safety Net Reserve (\$900 million).
- **Reductions—\$8.5 billion.** The budget reduces funding for various items. Significant solutions in this category include:
  - Various Climate Reductions (\$2.9 billion),
  - Various Housing Program Reductions (\$1.2 billion),
  - State Vacant Position Funding Sweep (\$762.5 million),
  - School Facilities Aid Program (\$500 million),
  - Student Housing Revolving Loan Fund Program (\$494 million),
  - Legislative Requests (\$350 million),
  - University of California Los Angeles Institute of Immunology and Immunotherapy (\$300 million), and
  - Middle Class Scholarship Program (\$289 million).
- **Revenue/Internal Borrowing—\$5.7 billion.** The budget includes support from revenue sources and borrows internally from special funds. Significant solutions in this category include:
  - Increasing the Managed Care Organization Tax Support for Medi-Cal (\$3.8 billion) and
  - Conforming to Tax Cuts and Jobs Act Net Operating Loss Limitation (\$300 million).

- **Delays—\$5.1 billion.** The budget delays funding for multiple items and spreads it across the three-year period, beginning in 2025-26, without reducing the total amount of funding through this period. Significant solutions in this category include:
  - Transit and Intercity Rail Capital Program (\$1 billion),
  - Full Implementation of DDS Service Provider Rate Reform (\$613 million),
  - Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program (\$550 million),
  - Clean Energy Reliability Investment Plan (\$400 million),
  - Behavioral Health Bridge Housing Program (\$235 million), and
  - Vulnerable Community Toxic Clean Up (\$175 million).
- **Fund Shifts—\$3.4 billion.** The budget shifts certain expenditures from the General Fund to other funds. Significant solutions in this category include:
  - Various shifts to the Greenhouse Gas Reduction Fund (\$1.8 billion),
  - State plans retirement contribution reductions using Prop 2 Debt Repayment Funding (\$1.3 billion), and
  - Unemployment Insurance Interest Payment (\$100 million).
- **Deferrals—\$2.1 billion.** The budget defers specific obligations to the 2025-26 fiscal year. Significant solutions in this category include:
  - June to July Payroll Deferral (\$1.6 billion) and
  - University of California and California State University Deferrals (\$499 million).

In addition to the solutions listed above that address the \$37.9 billion gap, the Budget includes withdrawals from the PSSSA of \$5.7 billion to maintain support for Local Educational Agencies and Community College Districts.

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## LIFTING THE LIMITS ON DEPOSITS TO BUDGET RESERVES

Proposition 2, passed by the voters in 2014, made changes to require 1.5 percent of General Fund tax revenue and a portion of General Fund revenues derived from capital gains to be set aside in reserves and used to pay down debt. The current deposit requirements for the BSA, or Rainy-Day Fund, were established in recognition of the volatility in capital gains revenue and to allow the state to set aside funds during

## INTRODUCTION

stock market upswings to mitigate the impact of revenue drops during downturns. However, the state has been constrained in its ability to save during upswings due to Proposition 2's cap on mandatory deposits of 10 percent of General Fund revenues combined with the State Appropriations Limit.

The State Appropriations Limit, also known as the "Gann Limit," was enacted by the voters in 1979 to cap the amount of revenues from the proceeds of taxes that the state can appropriate in a given fiscal year. However, under current law, a deposit in the state savings account is effectively counted as an expenditure. Deposits into the state's reserve accounts are not exempt from the State Appropriations Limit and must count as appropriations subject to the limit. In recent years, strong growth in state revenues has outpaced the growth in the constitutional calculation that set the appropriations limit. This inadvertently, but effectively, created a cap on how much the state could set aside in reserves during the state's recent revenue surpluses, impeding the state's ability to make additional deposits that would have created even greater budget resiliency.

While both voter-approved initiatives promote fiscal prudence and long-term stability in state finance, their interaction has unintentionally eroded the effectiveness of both measures. The Administration and the Legislature should explore changes to law to allow the state to save more during economic upswings, enhancing the state's ability to protect vital programs and services during future budget downturns.

# SUMMARY CHARTS

This section provides various statewide budget charts and tables.

**2024-25 Governor's Budget  
General Fund Budget Summary**

(Dollars in Millions)

	<b>2023-24</b>	<b>2024-25</b>
<b>Prior Year Balance</b>	\$42,078	\$8,029
Revenues and Transfers	\$196,859	\$214,699
<b>Total Resources Available</b>	<b>\$238,937</b>	<b>\$222,728</b>
Non-Proposition 98 Expenditures	\$155,337	\$131,824
Proposition 98 Expenditures	\$75,571	\$76,894
<b>Total Expenditures</b>	<b>\$230,908</b>	<b>\$208,718</b>
<b>Fund Balance</b>	<b>\$8,029</b>	<b>\$14,010</b>
Reserve for Liquidation of Encumbrances	\$10,569	\$10,569
Special Fund for Economic Uncertainties	-\$2,540	\$3,441
<b>Public School System Stabilization Account</b>	<b>\$5,730</b>	<b>\$3,852</b>
<b>Safety Net Reserve</b>	<b>\$900</b>	<b>-</b>
<b>Budget Stabilization Account/Rainy Day Fund</b>	<b>\$23,132</b>	<b>\$11,106</b>

Note: Numbers may not add due to rounding.

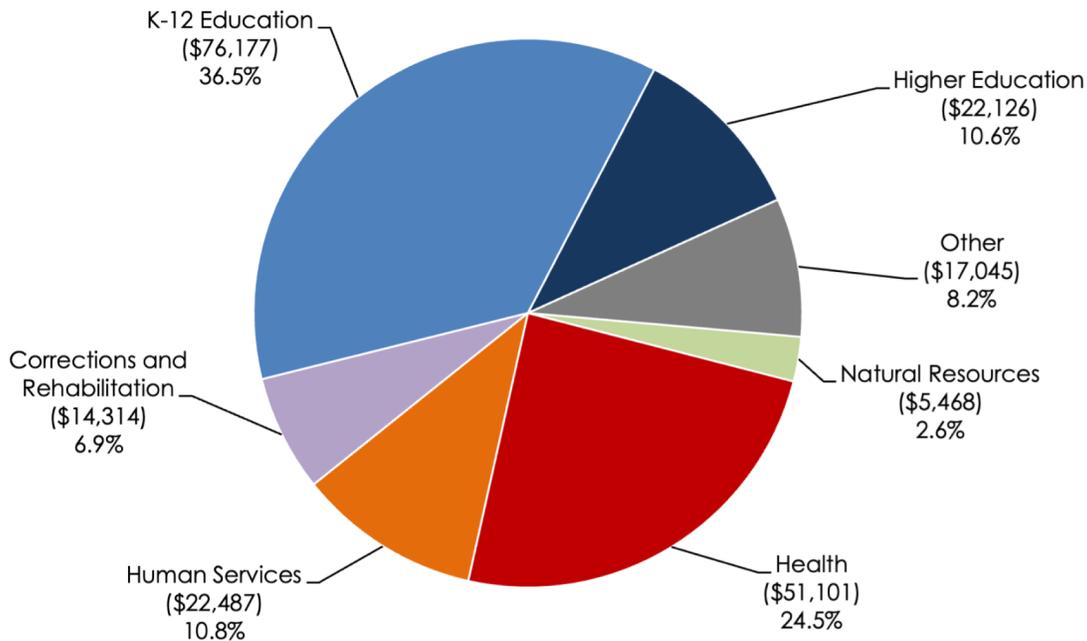
**General Fund Expenditures by Agency**

(Dollars in Millions)

	2023-24	2024-25	Change from 2023-24	
			Dollar Change	Percent Change
Legislative, Judicial, Executive	\$13,346	\$7,514	-\$5,832	-43.7%
Business, Consumer Services & Housing	3,391	654	-2,737	-80.7%
Transportation	1,121	726	-395	-35.2%
Natural Resources	12,263	5,468	-6,795	-55.4%
Environmental Protection	1,466	715	-751	-51.2%
Health and Human Services	74,136	73,588	-548	-0.7%
Corrections and Rehabilitation	15,525	14,314	-1,211	-7.8%
K-12 Education	76,134	76,177	43	0.1%
Higher Education	22,075	22,126	51	0.2%
Labor and Workforce Development	1,077	771	-306	-28.4%
Government Operations	4,791	3,239	-1,552	-32.4%
General Government:				
Non-Agency Departments	2,501	1,553	-948	-37.9%
Tax Relief/Local Government	595	579	-16	-2.7%
Statewide Expenditures	2,487	1,295	-1,192	-47.9%
<b>Total</b>	<b>\$230,908</b>	<b>\$208,718</b>	<b>-\$22,190</b>	<b>-9.6%</b>

Note: Numbers may not add due to rounding.

**2024-25  
General Fund Expenditures**  
(Dollars in Millions)

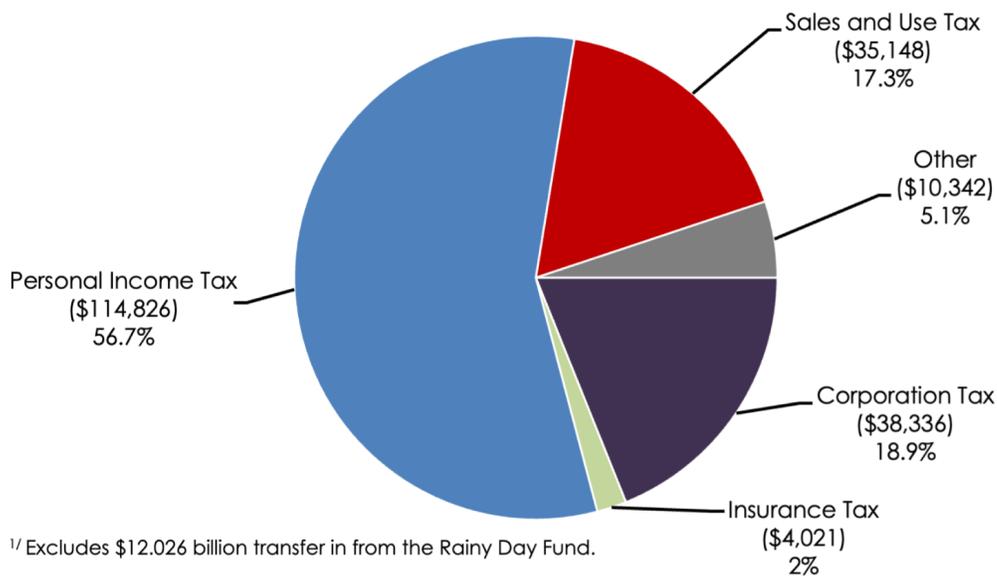


**General Fund Revenue Sources**  
(Dollars in Millions)

	2023-24	2024-25	Change from 2023-24	
			Dollar Change	Percent Change
Personal Income Tax	\$113,768	\$114,826	\$1,058	0.9%
Sales and Use Tax	34,643	35,148	505	1.5%
Corporation Tax	36,913	38,336	1,423	3.9%
Insurance Tax	3,894	4,021	127	3.3%
Alcoholic Beverage Taxes and Fees	427	433	6	1.4%
Cigarette Tax	43	42	-1	-2.3%
Motor Vehicle Fees	46	46	0	0.0%
Other	8,549	9,821	1,272	14.9%
<b>Subtotal</b>	<b>\$198,283</b>	<b>\$202,673</b>	<b>\$4,390</b>	<b>2.2%</b>
Transfer to/from the Budget Stabilization Account/Rainy Day Fund	-1,424	12,026	13,450	944.5%
<b>Total</b>	<b>\$196,859</b>	<b>\$214,699</b>	<b>\$17,840</b>	<b>9.1%</b>

Note: Numbers may not add due to rounding.

**2024-25**  
**General Fund Revenues and Transfers<sup>1/</sup>**  
(Dollars in Millions)



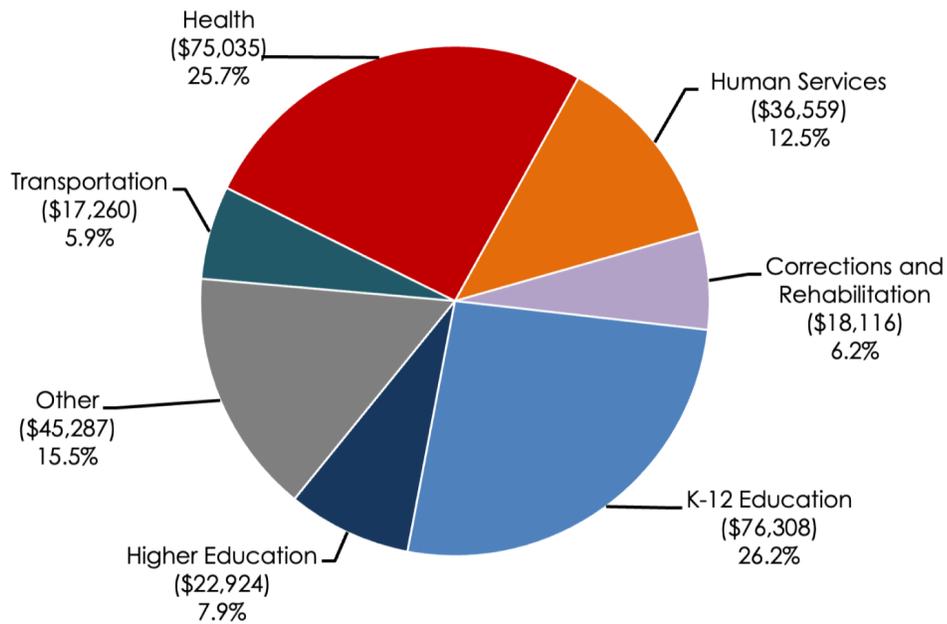
**2024-25 Total State Expenditures by Agency**

(Dollars in Millions)

	<b>General Fund</b>	<b>Special Funds</b>	<b>Bond Funds</b>	<b>Totals</b>
Legislative, Judicial, Executive	\$7,514	\$5,414	\$262	\$13,191
Business, Consumer Services & Housing	654	1,315	538	2,507
Transportation	726	16,448	86	17,260
Natural Resources	5,468	2,599	466	8,533
Environmental Protection	715	4,111	11	4,837
Health and Human Services	73,588	38,006	-	111,594
Corrections and Rehabilitation	14,314	3,803	-	18,117
K-12 Education	76,177	115	16	76,308
Higher Education	22,126	188	610	22,924
Labor and Workforce Development	771	1,147	-	1,918
Government Operations	3,239	385	-	3,624
General Government:				
Non-Agency Departments	1,553	1,980	2	3,534
Tax Relief/Local Government	579	3,546	-	4,126
Statewide Expenditures	1,295	1,720	3	3,018
<b>Total</b>	<b>\$208,718</b>	<b>\$80,777</b>	<b>\$1,994</b>	<b>\$291,490</b>

Note: Numbers may not add due to rounding.

**2024-25  
Total State Expenditures  
(Including Selected Bond Funds)**  
(Dollars in Millions)



**2024-25 Revenue Sources**

(Dollars in Millions)

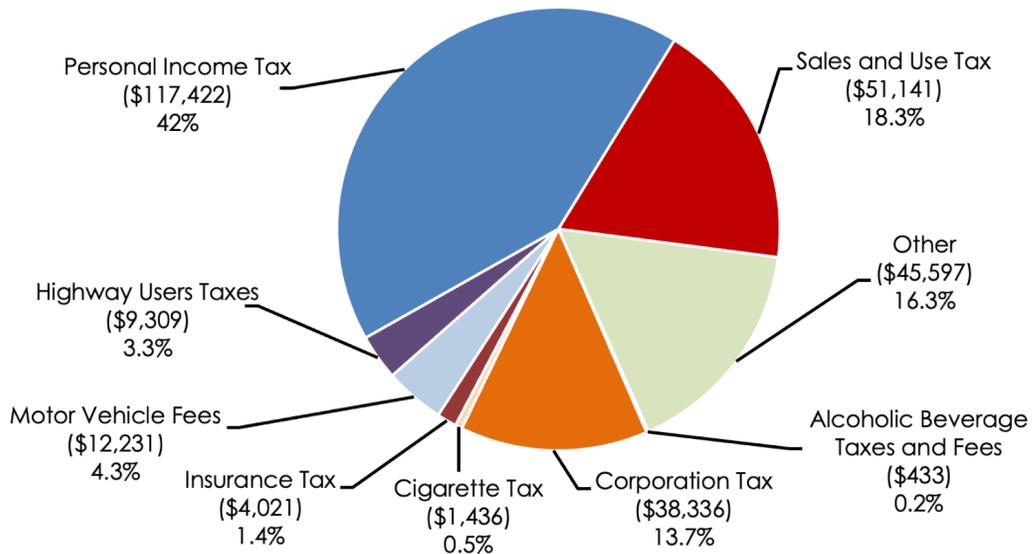
	<b>General Fund</b>	<b>Special Funds</b>	<b>Total</b>	<b>Change From 2023-24</b>
Personal Income Tax	\$114,826	\$2,596	\$117,422	\$1,262
Sales and Use Tax	35,148	15,993	51,141	917
Corporation Tax	38,336	-	38,336	1,423
Highway Users Taxes	-	9,309	9,309	164
Insurance Tax	4,021	-	4,021	127
Alcoholic Beverage Taxes and Fees	433	-	433	6
Cigarette Tax	42	1,394	1,436	-41
Motor Vehicle Fees	46	12,185	12,231	380
Other	9,821	35,776	45,597	-350
<b>Subtotal</b>	<b>\$202,673</b>	<b>\$77,253</b>	<b>\$279,926</b>	<b>\$3,888</b>
Transfer to/from the Budget Stabilization Account/Rainy Day Fund	12,026	-12,026	-	-
<b>Total</b>	<b>\$214,699</b>	<b>\$65,227</b>	<b>\$279,926</b>	<b>\$3,888</b>

Note: Numbers may not add due to rounding.

**2024-25**

**Total Revenues and Transfers**

(Dollars in Millions)



# K-12 EDUCATION

California provides academic instruction and support services to nearly six million students in grades kindergarten through twelve in more than 10,000 schools throughout the state. A system of 58 county offices of education, approximately 1,000 local school districts, and nearly 1,300 charter schools provide instruction in English, mathematics, history, science, and other core competencies to provide students with the skills they will need upon graduation to either enter the workforce or pursue higher education.

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## MAINTAINING PREDICTABLE SUPPORT FOR SCHOOLS

Despite a challenging fiscal environment this year, the Governor's Budget maintains investments that are critical to improving instruction and support for students, including funding for community schools, universal school meals, expanded learning opportunities, education workforce, and continued implementation of universal transitional kindergarten. Over the past five years, the Governor and the Legislature have worked together to augment special education funding by more than \$3.5 billion. The Governor protects those historic increases in the Budget to sustain recent gains for students with disabilities. The Budget uses resources from the Public School System Stabilization Account (PSSSA) to provide fiscal stability, by supporting baseline fiscal adjustments to maintain a level of predictability for students, families, and local educational agencies (LEAs). This approach is critical to the continued implementation of the California for All Kids plan—a whole child framework designed to close opportunity gaps by accelerating learning and holistically supporting student needs.

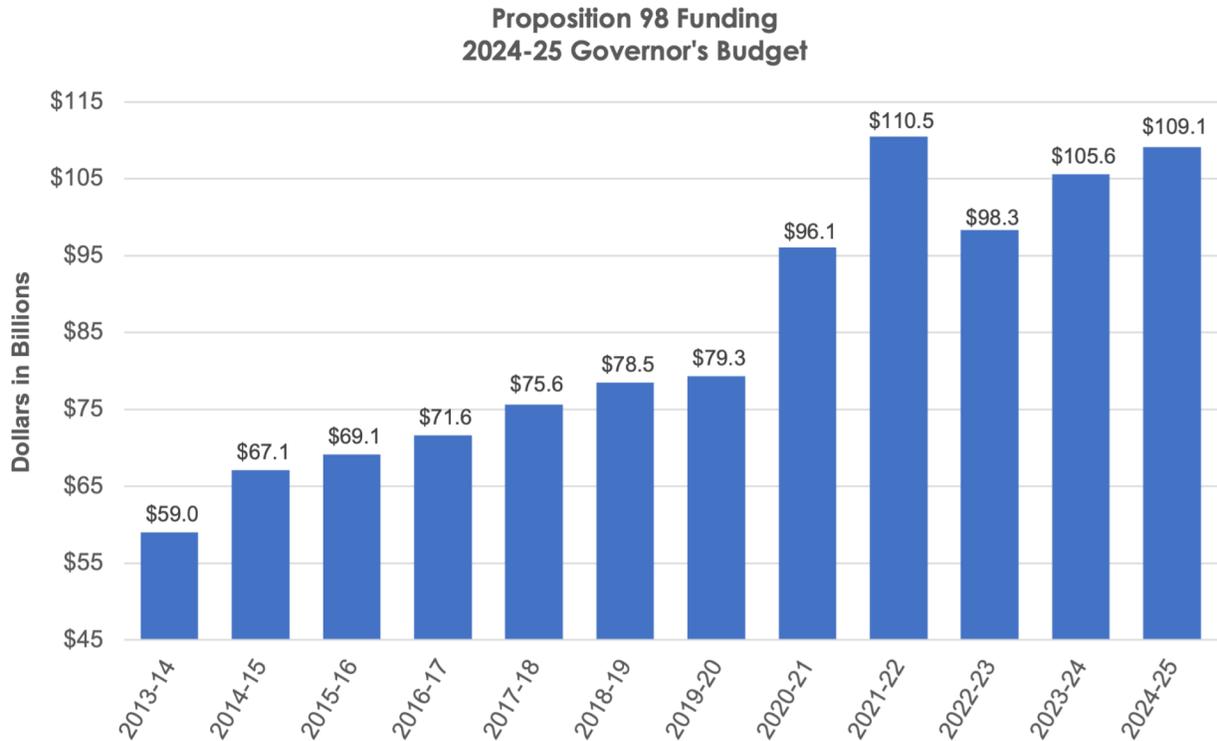
## PROPOSITION 98

Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (collectively referred to as K-14 schools). The Guarantee, which went into effect in the 1988-89 fiscal year, determines funding levels according to multiple factors including the level of funding in 1986-87, General Fund revenues, per capita personal income, and school attendance growth or decline. The Local Control Funding Formula (LCFF) is the primary mechanism for distributing these funds to support all students attending K-12 public schools in California.

The revised estimates of General Fund revenues result in notable adjustments to the Proposition 98 Guarantee. Proposition 98 funding for K-12 schools and community colleges is estimated to be \$98.3 billion in 2022-23, \$105.6 billion in 2023-24, and \$109.1 billion in 2024-25. These revised Proposition 98 levels represent a decrease of approximately \$11.3 billion over the three-year period relative to the 2023 Budget Act. Recognizing that the delay in the tax filing deadline to November 16 impacted state revenue projections for 2022-23 available at the time the 2023 Budget Act was enacted, the Budget proposes statutory changes to address roughly \$8 billion of this decrease to avoid impacting existing LEA and community college district budgets.

The Guarantee continues to be in a Test 1 for all years 2022-23 through 2024-25. This means that the funding level of the Guarantee is equal to roughly 39 percent of General Fund revenues, plus local property tax revenues. Pursuant to the Proposition 98 formula, this percentage of General Fund revenues is not reduced to reflect enrollment adjustments, which further increases per pupil funding. The Proposition 98 minimum Guarantee is “rebenched” to reflect the continued implementation of Universal Transitional Kindergarten and the implementation of the Arts and Music in Schools—Funding Guarantee and Accountability Act. The resulting Test 1 percentage is then “rebenched” to increase the percentage of General Fund revenues due to the Guarantee, from 38.6 percent to 39.5 percent.

The Budget includes total funding of \$126.8 billion (\$76.4 billion General Fund and \$50.4 billion other funds) for all K-12 education programs. K-12 per-pupil funding totals \$17,653 Proposition 98 General Fund and \$23,519 per pupil when accounting for all funding sources.




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## PROPOSITION 98 RAINY DAY FUND

The 2023 Budget Act projected a total balance of \$10.8 billion in the PSSSA. The Budget reflects revised 2022-23 and 2023-24 payments, and a 2024-25 payment, of roughly \$339 million, \$288 million, and \$752 million, respectively, into the PSSSA, and withdrawals of roughly \$3 billion in 2023-24 and \$2.7 billion in 2024-25, for a total revised account balance of more than \$3.8 billion at the end of 2024-25. Under current law, there is a cap of 10 percent on school district reserves in fiscal years immediately succeeding those in which the balance in the PSSSA is equal to or greater than 3 percent of the total K-12 share of the Proposition 98 Guarantee. The balance of \$5.7 billion in 2023-24 continues to trigger school district reserve caps in 2024-25.

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## EDUCATIONAL REVENUE AUGMENTATION FUND

Beginning in 1992, the Educational Revenue Augmentation Fund (ERAF) shifted property tax revenues from cities, counties, and special districts to K-14 schools. This provides dollar-for-dollar General Fund savings equal to the amount shifted when Test 1 of Proposition 98 is not operative.

ERAF collected within each county is distributed on a per-average daily attendance (ADA) basis to all non-basic aid school districts, with the intent of directing proportionally more ERAF towards districts that have less property tax revenues on a per-ADA basis. Community Colleges and Special Education Local Plan Areas also receive an allocation. Any ERAF that cannot be absorbed by basic aid schools—which are statutorily ineligible to receive ERAF—is termed “Excess ERAF.” This Excess ERAF is returned to the local agencies from which it was generated.

Charter schools were established in the state in 1992, almost concurrently with the ERAF statutes. However, charter schools are not explicitly addressed within existing ERAF distribution statutes. To explicitly address charter schools and their interaction with existing ERAF distribution statutes, the Budget proposes statutory changes to clarify that charter schools are eligible to receive ERAF.

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## LOCAL CONTROL FUNDING FORMULA

The Budget includes an LCFF cost-of-living adjustment of 0.76 percent. When combined with population growth adjustments, this will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. However, to fully fund the LCFF and to maintain the level of current year principal apportionments, the Budget proposes withdrawing approximately \$2.8 billion from the PSSSA to support ongoing LCFF costs in 2023-24, withdrawing approximately \$2.2 billion from the PSSSA to support ongoing LCFF costs in 2024-25, and using available reappropriation and reversion funding totaling \$38.6 million to support ongoing LCFF costs in 2024-25.

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## CAREER EDUCATION

The Administration intends to continue its cross-agency collaboration and explore teacher apprenticeship programs with partners and the Legislature. Additionally, the Budget directs the Commission on Teacher Credentialing to create a new Elementary Arts and Music Education authorization for career technical education (CTE) teachers, for additional pathways for experienced artists to provide arts instruction in elementary school classrooms, in addition to providing CTE instruction in grades 7 through 12. More information regarding career education can be found in the Higher Education Chapter.

## INSTRUCTIONAL CONTINUITY

To provide students with needed instructional continuity including when facing challenges such as severe climate events, illness, or other barriers that impact attendance, the Budget proposes statutory changes to allow LEAs to provide attendance recovery opportunities to students to make up lost instructional time, thereby offsetting student absences, and mitigating learning loss and chronic absenteeism, as well as related fiscal impacts. Specifically, the proposed statutory changes would:

- Allow LEAs to add attendance recovery time to the attendance data submitted to the Department of Education, both for funding purposes (ADA reporting) and chronic absenteeism (individual student attendance reporting). Attendance recovery programs can take the form of Saturday school, intersessional school, or before/after school, and would be exempt from minimum day requirements.
- Require LEAs to provide students with access to remote instruction or support to enroll at a neighboring LEA for emergencies lasting 5 or more days.
- Encourage LEAs to provide hybrid or remote learning opportunities to students who are unable to attend school.

Additionally, the Budget includes \$6 million one-time Proposition 98 General Fund to do the following:

(1) Research existing, and develop new, models of hybrid and remote learning to support students' attendance, including developing and disseminating guidance and resources for LEAs to develop their own hybrid and remote learning programs to enable instructional continuity; and

(2) Investigate local student information systems to identify opportunities and make recommendations to allow LEAs to report individual student absence data to the state in a manner that allows for, at a minimum, local and statewide disaggregation of absences related to emergency events that prevent students from attending school.

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## CALIFORNIA STATE PRESCHOOL PROGRAM

The California State Preschool Program (CSPP) provides access to subsidized preschool for the state's income-eligible three- and four-year-olds. As part of the state's Universal Pre-Kindergarten initiative, families of four-year-old children may choose to access one year of high-quality, subsidized preschool through either the State Preschool Program, Head Start, or another state- or federally-subsidized program (if they are income-eligible), or through transitional kindergarten.

To support reimbursement rate increases previously supported by available one-time federal stimulus funding, the Budget includes \$53.7 million General Fund. These resources are in addition to approximately \$140.6 million General Fund and \$206.3 million Proposition 98 General Fund identified in the 2023 Budget Act to support the recently ratified collective bargaining agreement with childcare providers. These amounts reflect an identified one-time savings of \$172.1 million General Fund and \$446 million Proposition 98 General Fund, while maintaining the level of support necessary for the Department of Education to meet the collective bargaining agreement requirements and administer the CSPP.

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## TEACHER PREPARATION AND PROFESSIONAL DEVELOPMENT

Preparing, training, and recruiting a diverse, expert workforce of administrative, credentialed, and classified staff to work in public K-12 schools continues to be critical to the success of the entire system. But staffing shortages persist and make it imperative that barriers to teaching are removed for qualified teacher candidates, and that existing teachers are provided with the training they need to be successful. To this end, the Budget includes several proposals intended to support teachers and improve access to the educator pipeline. This includes recognizing completion of a bachelor's degree as satisfying the basic skills requirement for a credential and improving transcript review to certify subject matter competency. Both proposals will streamline the process and reduce the cost for well-qualified teacher candidates to earn a credential.

The 2023 Budget required LEAs to begin screening students in kindergarten through second grade for risk of reading difficulties, including dyslexia, by the 2025-26 school year. To support training for educators to administer literacy screenings, the Budget proposes \$25 million ongoing Proposition 98 General Fund through the K-12 Mandate Block Grant.

The State Board of Education adopted a new Mathematics Framework in 2023, which is designed to help educators align classroom teaching with California's rigorous mathematics learning standards. Instructional materials aligned to the new mathematics framework are expected to be adopted in 2025. To further assist educators in teaching mathematics aligned to this new framework, the Budget proposes \$20 million one-time Proposition 98 General Fund for a county office of education to work with the University of California Subject Matter Projects, as well as other well-qualified governmental or non-profit providers, to develop and provide training for mathematics coaches and leaders who can in turn provide training and support to math teachers to deliver high-quality instruction. The Budget also proposes to make statutory changes to focus use of unexpended allocated Learning Recovery Emergency Block Grant funds on actions to address the needs of students most impacted by learning loss, based on an assessment of needs and incorporated into the existing Local Control and Accountability Plan development process, and to clarify that the allowable uses of the Learning Recovery Emergency Block Grant include professional development aligned to the new mathematics framework.

Additionally, the Budget proposes language to better enable school staff to be equipped with the tools needed to recognize and offer appropriate mental health supports to students in a way that is aligned with other state investments in this area, including professional development opportunities.

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## SCHOOL FACILITY PROGRAM

The Kindergarten through Community College Public Education Facilities Bond Act of 2016 (Proposition 51), approved by voters in November 2016, authorized \$9 billion in state General Obligation bonds to support K-12 and community college school facilities construction. These funds support new construction, modernization, retrofitting, CTE, and charter school facility projects.

With Proposition 51 bond authority funds nearly exhausted, the 2022 and 2023 Budget Acts provided roughly \$1.3 billion one-time General Fund and \$2 billion one-time General Fund, respectively, for the School Facility Program (SFP), for K-12 school facilities construction. To address the projected budget shortfall, the Budget adjusts a planned 2024-25 investment for the SFP from \$875 million to \$375 million one-time General Fund.

This spring, the Administration expects to enter into negotiations with the Legislature on their education facilities bond proposals to reach agreement on a bond proposal to be considered in the November 2024 election.

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## CALIFORNIA PRESCHOOL, TRANSITIONAL KINDERGARTEN AND FULL-DAY KINDERGARTEN FACILITIES GRANT PROGRAM

The California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program (FDK Program) supports the construction of new school facilities or retrofitting existing school facilities for the purpose of providing transitional kindergarten, full-day kindergarten, or preschool classrooms. The 2022 Budget Act included \$100 million one-time General Fund for the FDK Program, and the 2023 Budget Act reflected an additional \$550 million in 2024-25 to support the FDK Program. To address the projected budget shortfall, the Budget delays the 2024-25 planned \$550 million FDK Program investment to 2025-26.

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## OTHER K-12 RELATED ISSUES

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Local Property Tax Adjustments**—A decrease of \$113 million Proposition 98 General Fund for school districts and county offices of education in 2023-24, and a decrease of \$996 million ongoing Proposition 98 General Fund for school districts and county offices of education in 2023-24, as a result of increased offsetting property taxes.
- **Cost-of-Living Adjustments**—An increase of \$65 million ongoing Proposition 98 General Fund to reflect a 0.76-percent cost-of-living adjustment for specified categorical programs and the LCFF Equity Multiplier. The specified categorical programs include Special Education, Child Nutrition, State Preschool, Youth in Foster Care, Mandates Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.
- **County Offices of Education**—A decrease of \$5 million ongoing Proposition 98 General Fund to reflect ADA changes applicable to the county office of education LCFF, and a 0.76-percent cost-of-living adjustment.
- **Zero-Emission School Buses**—The Budget maintains \$500 million one-time Proposition 98 General Fund to support greening school bus fleets through programs operated by the California Air Resources Board and the California Energy Commission in 2024-25.
- **Curriculum-Embedded Performance Tasks for Science**—An increase of \$7 million one-time Proposition 98 General Fund to support inquiry-based science instruction

and assessment through the development of a bank of curriculum-embedded performance tasks. Once developed, these performance tasks will be used to develop and measure a student's science subject matter knowledge and critical thinking skills through real world investigations and simulations.

- **Cradle-to-Career Data System**—An increase of \$5 million ongoing Proposition 98 General Fund to support the California College Guidance Initiative.
- **Nutrition**—An increase of \$122.2 million ongoing Proposition 98 General Fund to fully fund the universal school meals program in 2024-25. Over 845 million meals are projected to be served through this program in 2024-25.
- **Broadband Infrastructure Grant**—An increase of \$5 million one-time non-Proposition 98 General Fund to extend the program through 2029. The initial funding for this program was one-time through June 30, 2024. In addition to providing fiber broadband connectivity to the most poorly connected school sites, this funding would also be available for joint projects connecting schools, local libraries and telehealth providers to high-speed fiber broadband.
- **K-12 High Speed Network**—An increase of \$3.2 million ongoing Proposition 98 General Fund to support the K-12 High Speed Network program.
- **Parks Access**—An increase of \$2.1 million ongoing Proposition 98 General Fund for a county office of education to enable fourth graders attending public schools to access California state parks.
- **Inclusive College Technical Assistance Center**—An increase of \$2 million ongoing Proposition 98 General Fund to establish a Technical Assistance Center to:
  - Assist LEAs with the development and submittal of federal comprehensive transition and postsecondary program applications, so that students can apply for the Free Application for Federal Student Aid.
  - Facilitate collaboration between LEAs and institutions of Higher Education to support students, including those with intellectual disabilities, and their parents to plan for postsecondary transition.
  - Assist LEAs with the identification of potential funding sources and student financial assistance opportunities.
- **Homeless Education Technical Assistance Centers**—An increase of \$1.5 million ongoing Proposition 98 General Fund to maintain support for Homeless Education Technical Assistance Centers that were first established through the American Rescue Plan Act's, Homeless Children and Youth Program. This funding would

continue the momentum in increasing homeless youth identification, which is essential to providing the necessary support to improve outcomes.

- **State Special Schools Infrastructure Support**—An increase of \$3.4 million General Fund, of which \$380,000 is ongoing, to replace critical servers, maintain warranty coverage for network infrastructure, and refresh laptops, tablets, and workstations for students and staff at the State Special Schools and Diagnostic Centers.

# HIGHER EDUCATION

The Governor's Budget reflects the third year of the multi-year compacts with the University of California (UC) and the California State University (CSU), and a multi-year roadmap with the California Community Colleges (CCCs), that focus on shared priorities benefitting students. Despite the state's current fiscal condition, the Administration remains committed to the shared goals of increasing access to the UC and CSU, improving student success while advancing equity, increasing the affordability of higher education, increasing intersegmental collaboration, and supporting workforce preparedness and high-demand career pipelines.

The Budget proposes total funding of \$44.8 billion (\$26.9 billion General Fund and local property tax and \$17.9 billion other funds) for the higher education segments and the California Student Aid Commission. The figure on Higher Education Expenditures displays additional detail about funding for higher education.

**Higher Education Expenditures**  
(Dollars in Millions)

	2022-23	2023-24	2024-25	Change from 2023-24	
				Dollars	Percent
University of California					
Ongoing General Fund	4,377.0	4,722.2	4,739.3	\$17.1	0.4%
One-Time General Fund	532.5	148.0	1.1	-	-
Total Funds <sup>1/</sup>	\$10,398.4	\$10,560.3	\$10,643.5	\$83.2	0.8%
California State University					
Ongoing General Fund	5,041.1	5,409.1	5,472.8	\$63.7	1.2%
One-Time General Fund	268.4	35.5	0.0	-	-
Total Funds <sup>1/</sup>	\$8,600.4	\$8,713.6	\$8,914.4	\$200.7	2.3%
California Community Colleges					
General Fund & Property Taxes	12,148.2	12,991.9	13,566.2	\$574.3	4.4%
Total Funds <sup>2/</sup>	\$21,091.1	\$21,255.3	\$21,611.3	\$355.9	1.7%
California Student Aid Commission					
General Fund <sup>3/</sup>	2,880.5	3,055.2	2,946.9	(\$108.3)	-3.5%
Total Funds	\$3,299.8	\$3,481.3	\$3,373.3	(\$108.1)	-3.1%
<b>General Fund</b>	<b>\$25,247.8</b>	<b>\$26,361.9</b>	<b>\$26,726.3</b>	\$364.3	1.4%
<b>Total Funds</b>	<b>\$43,389.8</b>	<b>\$44,010.6</b>	<b>\$44,542.4</b>	\$531.8	1.2%

<sup>1/</sup> These totals include tuition and fee revenues and other funds the universities report as discretionary.

<sup>2/</sup> Withdrawals from the Public School System Stabilization Account are reflected in this row.

<sup>3/</sup> General Fund expenditures for the Cal Grant program are offset by reimbursements, including approximately \$400 million in federal Temporary Assistance for Needy Families (TANF) funds received through an agreement with the Department of Social Services.

## CAREER EDUCATION

On August 31, 2023, Governor Newsom signed Executive Order N-11-23, initiating a comprehensive effort to rearchitect education and workforce systems to better reflect the lived reality of Californians.

Despite challenging budget circumstances, this multi-year effort will advance progress in California by both optimizing delivery of existing investments and developing policy proposals that will better align systems in the future. First, the Governor's Office is convening interagency teams both at the state level (under the Governor's Council for Career Education) and at the regional level (as part of the K-16 Regional Collaboratives) that will drive results on the tens of billions in new workforce investments made in the first four years of the Newsom Administration. Second, the Administration is engaging a 13-month planning process to investigate how existing policies,

investments, and structures can be improved, culminating in the Governor's Master Plan for Career Education scheduled for publication in the winter of 2024.

The goal is to ensure all Californians from cradle to career are:

1. On-ramped into well-paying, purposeful careers.
2. Empowered to build real-life skills.
3. Able to access and afford a quality education throughout life.

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## UNIVERSITY OF CALIFORNIA

The UC offers formal undergraduate and graduate education, is the public segment authorized to independently award doctoral degrees, and is designated as the state's primary academic agency for research. Its ten campuses enroll nearly 294,000 students and the UC extension centers register an additional 500,000 participants in continuing education programs. In 2022-23, the UC awarded more than 86,000 degrees, including over 62,000 undergraduate degrees.

To address the projected budget shortfall, the Budget defers the planned 2024-25 Compact investment of \$227.8 million and the planned investment of \$31 million to offset revenue reductions associated with the replacement of 902 nonresident undergraduate students in 2024-25. These deferrals would largely maintain ongoing UC General Fund at 2023-24 levels, while enabling the UC to use interim financing structures or other internal borrowing to support UC spending at the planned 2024-25 Compact level and at the level necessary to offset revenue reductions associated with the replacement of 902 nonresident undergraduate students enrolled in 2024-25.

This approach will enable the UC to continue its efforts to meet the Compact goals to expand student access, equity, and affordability, and to create pathways to high-demand career opportunities. The Administration will continue to monitor the UC's actions toward meeting the Compact goals.

### SIGNIFICANT ONGOING BUDGET ADJUSTMENTS

- **Compact Deferral**—A one-time deferral of approximately \$227.8 million General Fund, which represents the 2024-25 five-percent General Fund resource adjustment pursuant to the Compact. In addition to the planned 2025-26 Compact investment, in 2025-26 UC should plan for both the repayment of this one-time deferral and the

approximately \$227.8 million ongoing General Fund to be included within its base budget.

- **Resident Undergraduate Enrollment Growth Deferral**—A one-time deferral of approximately \$31 million General Fund, to offset revenue reductions associated with the replacement of 902 nonresident undergraduate students enrolled at three campuses with an equivalent number of California resident undergraduate students at these campuses. In addition to the planned 2025-26 investment to offset revenue reductions associated with the replacement of nonresident undergraduate students at three UC campuses, in 2025-26 UC should plan for both the repayment of this one-time deferral and the \$31 million ongoing General Fund to be included within its base budget.
- **Graduate Medical Education Backfill**—An increase of approximately \$2.6 million ongoing General Fund and \$247,000 one-time General Fund to offset declining Proposition 56 revenue for a statewide grant program and maintain \$40 million in funds for graduate medical residency slots.
- **Medical School Project at UC Merced**—Consistent with the 2019 Budget, an increase of \$14.5 million ongoing General Fund to support a Medical School Project at UC Merced beginning in 2024-25.

### SIGNIFICANT ONE-TIME BUDGET ADJUSTMENT

- **Adjustment in Capital Outlay Support**—The Budget proposes to forgo a planned investment of \$300 million one-time General Fund support for the construction of an Institute for Immunology and Immunotherapy at UC Los Angeles. This adjustment was made because the project shifted away from the construction of a new facility to the acquisition and updating of an existing facility.

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## CALIFORNIA STATE UNIVERSITY

The CSU provides undergraduate and graduate instruction generally up to the master's degree. Its 23 campuses enroll more than 457,000 students and in 2022-23, the CSU awarded roughly 127,000 degrees. The CSU also provides opportunities for residents to enroll in professional and continuing education programs. The CSU strives to further fulfill its mission through Graduation Initiative 2025, which aims to increase four-year graduation rates, increase two-year transfer graduation rates, and eliminate equity gaps. The CSU is an important institution for providing four-year education in some of

the most underserved regions of the state, including the Far North, the Central Valley, and the Inland Empire.

To address the projected budget shortfall, the Budget defers the planned 2024-25 Compact investment of \$240.2 million to 2025-26. This deferral would largely maintain ongoing CSU General Fund at 2023-24 levels, while enabling the CSU to use interim financing structures or other internal borrowing to support CSU spending at the planned 2024-25 Compact level.

This approach will enable the CSU to continue its efforts to meet the Compact goals to expand student access, equity, and affordability, and to create pathways to high-demand career opportunities. The Administration will continue to monitor the CSU's actions toward meeting the Compact goals.

### **SIGNIFICANT BUDGET ADJUSTMENT**

- **Compact Deferral**—A one-time deferral of approximately \$240.2 million General Fund, which represents the 2024-25 five-percent General Fund resource adjustment pursuant to the Compact. In addition to the planned 2025-26 Compact investment, in 2025-26 CSU should plan for both the repayment of this one-time deferral and the approximately \$240.2 million ongoing General Fund to be included within its base budget.

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## **CALIFORNIA COMMUNITY COLLEGES**

The CCCs are the largest system of higher education in the country, serving roughly one out of every four of the nation's community college students, or approximately 1.9 million students. The CCCs provide basic skills, vocational, and undergraduate transfer education with 73 districts, 116 campuses, and 78 educational centers. In 2022-23, the CCCs awarded over 109,000 certificates and 187,000 degrees and transferred over 97,000 students to four-year institutions.

The Budget reflects a continued focus on the CCC multi-year roadmap, which focuses on equity, student success, and enhancing the system's ability to prepare students for California's future.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **CCC Apportionments**—An increase of \$69.1 million ongoing Proposition 98 General Fund to provide a 0.76-percent cost-of-living adjustment (COLA) for Student Centered Funding Formula apportionments and \$29.6 million ongoing Proposition 98 General Fund for 0.5-percent enrollment growth.
- **CCC Categorical Program COLA**—An increase of \$9.3 million ongoing Proposition 98 General Fund to provide a 0.76-percent COLA for select categorical programs and the Adult Education Program.
- **K-14 Rainy Day Fund**—A withdrawal of roughly \$235.9 million in 2023-24, and \$486.2 million in 2024-25, to support Student Centered Funding Formula resource needs.
- **Nursing Program Support**—An increase of \$60 million one-time Proposition 98 General Fund to expand nursing programs and Bachelor of Science in Nursing partnerships to develop, educate, and maintain the next generation of registered nurses through the community college system, subject to future statutory changes.

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## STUDENT HOUSING

The Higher Education Student Housing Grant Program was established to provide grants for the CCCs, CSU, and UC to construct student housing or to acquire and renovate commercial properties into student housing for low-income students. The 2023 Budget Act shifted the Program's prior and planned General Fund support for UC and CSU affordable student housing grants to UC- and CSU-issued revenue bonds. It also reverted prior and planned General Fund support for CCC affordable student housing grants with the intent to develop a statewide lease revenue bond or other statewide financing approach by the 2024 Budget Act to support CCC affordable student housing projects approved pursuant to the Program. The Administration remains committed to a statewide lease revenue bond approach and is developing a proposal for consideration at the May Revision. In addition, for a limited number of projects that do not currently fit within a statewide lease revenue bond approach, the Administration proposes using resources included in the 2023 Budget to support those projects.

To address the projected budget shortfall, the Budget proposes suspending funding for the California Student Housing Revolving Loan Fund Program, which includes pulling back \$300 million one-time General Fund previously intended to be appropriated for the program for each year from 2024–25 to 2028–29, and reverting \$194 million of

\$200 million one-time General Fund that was appropriated in 2023–24, which is the amount estimated to be net of the Program's expected operational costs.

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## CALIFORNIA STUDENT AID COMMISSION

Administered by the California Student Aid Commission, the state's primary financial aid program is the Cal Grant Program. This entitlement program provides financial aid awards to students who meet specified eligibility criteria, and who attend one of the state's qualifying public institutions or independent and private institutions. Students who are ineligible for the Cal Grant entitlement program can compete for financial aid awards available through the Cal Grant competitive program.

The Budget assumes total financial aid expenditures of \$3.3 billion, of which \$2.5 billion supports the Cal Grant Program, and \$636.2 million supports the Middle Class Scholarship program. The Budget forgoes a planned one-time Middle Class Scholarship investment of \$289 million. In 2022–23, approximately 384,000 students received new or renewal Cal Grant awards. The Middle Class Scholarship Program and resources to support the construction of affordable student housing are intended to help facilitate students' access toward a debt-free college pathway.

The state's Cal Grant entitlement program is estimated to provide over 377,000 financial aid awards to students who meet specified eligibility criteria in 2023–24. Students who demonstrate financial need, but do not meet all of the criteria for entitlement awards, may qualify for one of 13,000 proposed competitive Cal Grant awards. The majority of these awards provide a stipend to cover some living expenses, such as housing, food, and transportation.

### CAL GRANT REFORM

The 2022 Budget Act reflected provisions regarding the fiscal conditions upon which the Cal Grant Reform Act may be implemented. The Cal Grant Reform Act would make significant changes to the state's largest financial aid program, replacing the existing Cal Grant program with a new version of the program that provides a Cal Grant 2 for eligible CCC students with financial need, and provides a Cal Grant 4 for eligible four-year university students with financial need. The Administration remains attentive to the 2022 Budget Act's provisions regarding the fiscal conditions upon which the Cal Grant Reform Act may be implemented, and will continue to work closely with the Legislature, the Commission, and others.

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## COLLEGE OF THE LAW, SAN FRANCISCO

College of the Law, San Francisco is affiliated with the UC system, but is governed by its own Board of Directors. Located in San Francisco, it primarily serves students seeking a Juris Doctor degree, but also offers programs leading to Master of Laws; Master of Studies in Law; and Master of Science, Health Policy and Law degrees. In 2022-23, UC College of the Law, San Francisco enrolled 1,155 full-time equivalent students. Of these, 1,103 were Juris Doctor students.

### SIGNIFICANT BUDGET ADJUSTMENT

- **Base Growth**—An increase of \$2.2 million ongoing General Fund to support operating costs. This represents a 3-percent increase base augmentation.

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## CALIFORNIA STATE LIBRARY

The California State Library serves as the central reference and research library for the Governor and the Legislature. The Library collects, preserves, generates, and disseminates information, and provides critical assistance to libraries across the state. The Library administers programs funded by state and federal funds to support local and public library programs.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Support for Local Library Infrastructure**—The Budget proposes to pull back \$131.3 million one-time General Fund of the \$439 million in one-time General Fund support provided for the Local Library Infrastructure Grant Program in the 2021 Budget Act, and proposes to forgo planned one-time General Fund investments of \$33 million in 2024-25, \$33 million in 2025-26, and \$34 million in 2026-27.
- **Statewide Library Broadband Services**—To address the projected budget shortfall, the Budget proposes to pull-back \$34 million of the \$35 million provided to expand broadband access to isolated and under-served communities through a collaborative partnership of local education agencies, and regional libraries due to low participation in the program.

# CLIMATE CHANGE

California is on the frontline of the global climate crisis, experiencing record-breaking heat, historic drought, extreme flooding, and devastating wildfires that have affected communities across the state. In response, the state continues to meet the crisis with the scale and urgency it requires—advancing world-leading climate goals, accelerating the transition away from fossil fuels, cutting pollution and delivering more equitable and sustainable communities. The 2021 and 2022 Budget Acts allocated approximately \$54 billion—the California Climate Commitment—to fully integrate climate solutions with equity and economic opportunity. Along with critical investments in health, education, and jobs, the state's climate agenda is simultaneously confronting the crisis while building a more resilient, just, and equitable future for all Californians.

The Governor's Budget maintains approximately \$48.3 billion of these investments over seven years. The Budget prioritizes equity and investments in populations facing disproportionate harm from pollution and the climate crisis. Further, the Budget includes an additional \$159.1 million in new climate investments. The Administration also continues to pursue available federal climate funding, including from the Inflation Reduction Act and the Infrastructure Investment and Jobs Act.

To address the projected budget shortfall, the Budget proposes \$6.7 billion of General Fund solutions in climate-related programs to achieve a balanced budget including: \$2.9 billion in reductions; \$1.9 billion in delays of expenditures to future years; \$1.8 billion in shifts to other funds, primarily the Greenhouse Gas Reduction Fund (GGRF).

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## CLIMATE INVESTMENTS

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### ZERO-EMISSION VEHICLES

The 2021 and 2022 Budget Acts committed \$10 billion over five years in investments to the state's Zero-Emission Vehicles (ZEV) agenda—from cleaning up short-haul trucks and school buses to accelerating equitable electrification of passenger vehicles—coupled with infrastructure and incentives for in-state manufacturing.

The Budget maintains \$10 billion, extended over seven years, in investments to the state's ZEV agenda—including targeted investments in disadvantaged and low-income communities by increasing access to the benefits of clean transportation and by continuing to decarbonize California's transportation sector and improve public health. The Budget includes \$38.1 million of General Fund reductions, \$475.3 million in fund shifts to the GGRF, and \$600 million in delays across various programs.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Expenditure Reductions**—A reduction of \$38.1 million General Fund for various programs including Drayage Trucks and Infrastructure Pilot Project (\$23.5 million), ZEV Manufacturing Grants (\$7.3 million), and Emerging Opportunities (\$7.3 million). The Budget maintains \$477 million previously allocated for these programs.
- **Fund Shifts**—A shift of \$475.3 million General Fund to the GGRF in the current year for various programs including ZEV Fueling Infrastructure Grants (\$218.5 million); Drayage Trucks and Infrastructure (\$157 million); Transit Buses and Infrastructure (\$28.5 million); and Clean Trucks, Buses and Off-Road Equipment (\$71.3 million).
- **Funding Delays**—A delay of \$600 million GGRF from 2024-25 to 2027-28 across various programs including Clean Cars 4 All and Other Equity Projects (\$45 million), ZEV Fueling Infrastructure Grants (\$120 million), Equitable At-home Charging (\$80 million), Drayage Trucks and Infrastructure (\$98 million), Clean Trucks, Buses and Off-Road Equipment (\$137 million), Community-Based Plans, Projects and Support/Sustainable Community Strategies (\$100 million), and Charter Boats Compliance (\$20 million). This delay enables a shift of \$600 million General Fund expenditures to the GGRF for other programs.

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## TRANSPORTATION

The 2022 Budget Act included \$13.8 billion for transportation programs and projects that align with the state's climate goals. The Budget maintains \$13.6 billion of these investments. The Budget includes \$200 million in General Fund reductions, \$791 million in fund shifts, and \$3.1 billion in delays across various programs.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Active Transportation**—A reduction of \$200 million to the Active Transportation Program (ATP). This will leave the Active Transportation Program with \$850 million in one-time funding. To ensure no impact to previously-awarded projects, the \$200 million reduction will be backfilled from ATP funding that was anticipated to be available for allocation in future cycles.
- **Statewide, Regional, and Local Transit and Rail Projects-Competitive Grants**—A shift of \$529.7 million of General Fund expenditures to the GGRF.
- **Statewide, Regional, and Local Transit and Rail Projects-Formula Grants**—A delay of \$1 billion of formula Transit and Intercity Rail Capital Program funds from 2024-25 to 2025-26, leaving \$1 billion for this program in 2024-25. Additionally, the Budget proposes to shift \$261.4 million of the remaining \$1 billion in 2024-25 from General Fund to the GGRF. This fund shift will have no programmatic impact.

### OTHER BUDGET ADJUSTMENTS

In addition to the changes noted above, the budget reflects the following, which will not result in programmatic impacts or changes:

- **Statewide, Regional, and Local Transit and Rail Projects-Competitive Grants**—An alignment of competitive Transit and Intercity Rail Capital Program funds awarded in 2023 across the multiyear to reflect the program's project expenditure schedule.
- **Active Transportation**—An alignment of Active Transportation Program funds across the multiyear to reflect the program's project expenditure schedule.
- **Highways to Boulevards**—An alignment of Highways to Boulevards funds across the multiyear to reflect the program's project expenditure schedule.

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## WILDFIRE AND FOREST RESILIENCE

The ongoing impact of climate change on California's wildlands and decades of underinvestment in forest health continues to create the conditions for longer, more severe fire seasons. The 2021 and 2022 Budget Acts committed \$2.8 billion over four years to continue strengthening forest and wildfire resilience statewide.

The Budget maintains \$2.7 billion of these investments over five years to advance critical investments in restoring forest and wildland health to continue to reduce the risk of catastrophic wildfires in the face of extreme climate conditions. The Budget includes \$100.7 million in General Fund reductions and \$162.5 million in fund shifts across various programs and continues \$200 million from the GGRF consistent with Chapter 626, Statutes of 2018 (SB 901) and Chapter 258, Statutes of 2021 (SB 155).

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Expenditure Reductions**—A reversion of \$100.7 million General Fund for various programs with indirect benefits to fuels treatment or limited-term projects, including Biomass to Hydrogen/Biofuels pilot (\$43.5 million), Conservancy Project Implementation in High-Risk Regions (\$27.7 million), Home Hardening Pilot (\$12 million), Monitoring and Research (\$5.7 million), Prescribed Fire and Hand Crews (\$5.3 million), Forest Legacy (\$3.6 million), and Interagency Forest Data Hub (\$2.9 million).
- **Fund Shifts**—A shift of \$162.5 million General Fund to the GGRF across 2023-24 and 2024-25 to maintain critical investments in direct fuels treatment programs that restore forest health, build wildfire resilience, and reduce Greenhouse Gas emissions from catastrophic wildfires, including Fire Prevention Grants (\$82 million shift within 2023-24), Stewardship of State-Owned Land (\$34.5 million shift to 2024-25), Department of Forestry and Fire Protection Unit Fire Prevention Projects (\$26 million shift to 2024-25), and Regional Forest and Fire Capacity (\$20 million shift to 2024-25).

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## WATER

California continues to experience large swings between drought and flood; due to climate change, these swings are becoming more severe.

The 2021 and 2022 Budget Acts committed \$8.7 billion over multiple years to support drought resilience and response programs to help communities, agriculture, and fish and wildlife avoid immediate impacts from extreme drought, while advancing projects and programs that will improve the state's resilience to future droughts and floods.

The Budget maintains \$7.3 billion of these investments over multiple years in programs and projects to bolster the capacity of communities and ecosystems to endure droughts and floods. The Budget includes \$796.8 million in General Fund reductions and \$100 million in delays across various programs. The Budget also includes \$159.1 million in new investments to support flood protection, levee repair, and restoration of the Salton Sea.

## **FLOOD PROTECTION**

California continues to adaptively respond to historic climate whiplash through timely implementation of flood risk reduction projects while bolstering flood readiness. Building on the Administration's continued commitment to addressing statewide flood impacts, the Budget includes \$93.9 million one-time General Fund to support critical flood safety efforts. These include:

- \$33 million General Fund to support the state cost share of continuing U.S. Army Corps of Engineers projects and Urban Flood Risk Reduction projects that address flood risk reduction, as well as the associated state operations costs to implement the projects.
- \$31.3 million General Fund to support the continuation of existing multi-benefit flood risk reduction projects in the Central Valley.
- \$29.6 million General Fund to address storm damage at State Plan of Flood Control facilities and State-owned Delta lands for critical repairs associated with the 2023 storms.

## **SALTON SEA MANAGEMENT PROGRAM**

State Water Resources Control Board Order WR 2017-0134 (Order) requires the state to construct 29,800 acres of habitat and dust suppression projects on the exposed lakebed at the Salton Sea by 2028. The Salton Sea, California's largest lake, is receding due in part to existing water conservation actions in the Imperial Valley that have reduced inflows to the Sea. Areas of exposed lakebed reduce important environmental habitat and can contribute to harmful dust emissions. The Salton Sea Management Program (SSMP), coordinated by the Natural Resources Agency, Department of Water

Resources (DWR), and Department of Fish and Wildlife, is implementing restoration projects at the Salton Sea to suppress dust and create wildlife habitat.

As of the beginning of 2023, the SSMP has completed over 2,000 acres of interim dust suppression and 5,800 acres are currently under construction and nearing completion. To meet the state's legal requirements, the SSMP will simultaneously continue to scale up planning, permitting, and implementation of restoration projects, while adding new capacity to maintain and monitor completed projects and the Salton Sea ecosystem.

The Budget includes \$65.2 million General Fund for the SSMP to continue progress towards meeting the requirements of the Order. The funding included in the Budget will support technical assistance and project management operations and maintenance, monitoring environmental compliance, conducting restoration project planning, and improving public outreach and communication.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Watershed Climate Resilience Programs**—A reversion of \$88.4 million General Fund and a reduction of \$350 million over the next two years for various watershed climate resilience programs within the DWR and the Wildlife Conservation Board. The Budget maintains \$56 million previously allocated to these programs.
- **Water Recycling**—A reversion of \$174.4 million General Fund and a delay of \$100 million until 2025-26 for water recycling and groundwater cleanup. The Budget maintains \$348 million previously allocated to this program.
- **Per- and Polyfluoroalkyl Substances**—A reversion of \$71.6 million General Fund and reduction of \$30 million in 2024-25 for Per-and Polyfluoroalkyl support. The Budget maintains \$53 million previously allocated to this program.
- **Dam Safety**—A reversion of \$50 million General Fund for dam safety investments. The Budget maintains \$50 million previously allocated to this program.
- **State Water Efficiency and Enhancement Program**—A shift of \$20.6 million General Fund to the GGRF for the State Water Efficiency and Enhancement Program. Funding being shifted for the Program is delayed to 2024-25.

- **Relief for Small Farmers**—A reversion of \$12.9 million California Emergency Relief Fund for drought relief to small farms. The Budget maintains \$17 million previously allocated to this program.
- **Forecasted Informed Reservoir Operations/Snow Surveys**—A reduction of \$6.75 million General Fund ongoing for Forecast Informed Reservoir Operations for runoff forecasting. The Budget maintains \$10 million ongoing in baseline support for the program.
- **On-Farm Water Use and Agriculture Technical Assistance**—A reversion of \$6 million California Emergency Relief for on-farm water use and agriculture technical assistance. The Budget maintains \$9 million previously allocated to this program.

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## NATURE-BASED SOLUTIONS

California's natural and working lands are essential to combating climate change and protecting the state's world-renowned biodiversity as the state works towards achieving the 30x30 goal, which establishes a state goal of conserving 30 percent of California's lands and coastal waters by 2030. Trees, plants, grasses, and soils remove and store carbon dioxide from the atmosphere. Healthy landscapes can provide a powerful "sink" to absorb greenhouse gases and help achieve the state's 2045 carbon neutrality goal. The Administration is advancing several efforts to enlist nature in the state's climate goals.

The 2021 and 2022 Budget Acts committed \$1.6 billion for nature-based solutions. The Budget maintains \$1.4 billion of these investments over multiple years in various programs. The Budget includes \$15 million in General Fund reductions across two programs.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Redondo Beach Wetlands Restoration**—A reversion of \$10 million General Fund for Redondo Beach Wetlands Restoration.
- **Resource Conservation Investments Strategies**—A reversion of \$5 million General Fund for Resource Conservation Investments Strategies.

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## EXTREME HEAT

Extreme heat ranks amongst the deadliest of all climate impacts. Projections indicate all regions of California will be affected in the years and decades ahead by higher average temperatures and more frequent and life-threatening heat waves, disproportionately impacting the most vulnerable communities. The Administration continues to implement actions in the Extreme Heat Action Plan, finalized in 2022.

The 2021 and 2022 Budget Acts committed \$649 million for extreme heat. The Budget maintains \$364 million of these investments over multiple years in programs and projects to address extreme heat. The Budget includes \$40.1 million in General Fund reductions and \$109.4 million in fund shifts across various programs.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Extreme Heat and Community Resilience Program**—A net reduction of \$40.1 million for the Extreme Heat and Community Resilience Program which includes a reversion of \$40.1 million and a shift of \$70 million General Fund to the GGRF. Funding being shifted for the Program is delayed to 2024-25. The Budget maintains \$95 million previously allocated to this program.
- **Urban Greening**—A shift of \$23.8 million General Fund to the GGRF, which maintains \$75 million over four years for the Urban Greening Program. Funding being shifted for the Program is delayed to 2024-25.
- **Enhanced Protections for Vulnerable Populations**—A shift of \$15.6 million General Fund for Enhanced Protections for Vulnerable Populations to the Labor and Workforce Development Fund, which maintains \$16 million over three years for this program. (See the Labor and Workforce Development Chapter.)

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## COMMUNITY RESILIENCE

California's communities face complex challenges from climate change—both from its direct impacts and from its compounding effects on existing stressors and inequities—which is why California's Climate Adaptation Strategy prioritizes the protection of vulnerable communities.

The 2021 and 2022 Budget Acts committed \$1.9 billion for community resilience investments over multiple years to advance climate resilience in low-income and underrepresented communities. The Budget maintains \$1.2 billion of these investments over multiple years in programs and projects to promote community resilience. The Budget reflects \$89.8 million of General Fund reductions across various programs.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Regional Climate Resilience**—A reversion of \$25 million General Fund and a reduction of \$50 million for the Regional Climate Resilience Program at the Office of Planning and Research. The Budget maintains \$25 million previously allocated to this program.
- **Regional Climate Collaboratives**—A reversion of \$9.8 million General Fund for Regional Climate Collaboratives Program at the Strategic Growth Council within the Office of Planning and Research. The Budget maintains \$10 million previously allocated to this program.
- **Climate Adaptation and Resilience Planning Grants**—A reversion of \$5 million General Fund for the Climate Adaptation and Resilience Planning Grants at the Office of Planning and Research. The Budget maintains \$20 million previously allocated to this program.

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## COASTAL RESILIENCE

The impacts of climate change on the coast and ocean include sea-level rise, more extreme storm events, coastal erosion, increased water temperatures, and ocean acidification. These impacts affect public and private property and infrastructure, public access to and along the coast, ecosystem health, and California's coastal economy, including tourism and fishing.

The 2021 and 2022 Budget Acts committed \$1.3 billion for coastal resilience over multiple years. The Budget maintains \$660 million of these investments over multiple years in programs and projects for coastal resilience. The Budget reflects \$452 million in General Fund reductions and \$36.8 million in fund shifts across several coastal protection and adaptation programs.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Sea Level Rise**—A reversion of \$220.9 million General Fund for Sea Level Rise activities. The Budget maintains \$333.6 million previously allocated for this program.
- **Coastal Protection and Adaptation**—A reversion of \$171.1 million General Fund for Coastal Protection and Adaptation activities. The Budget maintains \$154.9 million previously allocated for this program.
- **SB 1 Implementation**—A reversion of \$25 million General Fund and shift of \$36.8 million to the GGRF in 2024-25 for implementation of Chapter 236, Statutes of 2021 (SB 1). The Budget maintains \$77 million previously allocated for this program.
- **Ocean Protection**—A reversion of \$35 million General Fund for Ocean Protection funding at the Ocean Protection Council. The Budget maintains \$65 million previously allocated for this program.

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## SUSTAINABLE AGRICULTURE

California's agricultural industry is where unrivaled innovation meets world-renowned output. In the face of mounting climate change-driven challenges like drought and extreme heat, California's farmers continue to produce food that improves nutritional outcomes in historically underserved communities and feeds households across the state, across the country, and around the world. California agriculture is also on the frontline of fighting climate change by pioneering climate smart agriculture that fosters innovation in carbon sequestration, emissions reduction, and ecosystem resilience improvements.

The 2021 and 2022 Budget Acts committed \$1.1 billion over multiple years for climate smart agriculture investments and to help foster a healthy, resilient, and equitable food system. The Budget maintains \$1 billion of these investments. The Budget includes \$79.1 million in General Fund reductions and \$24 million in fund shifts across various programs.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **California Nutrition Incentive Program**—A reversion of \$33.2 million General Fund for the California Nutrition Incentive Program. The Budget maintains \$1.8 million previously allocated to this program.
- **Livestock Methane Reduction**—A shift of \$24 million General Fund to the GGRF for the Livestock Methane Reduction Program. Funding being shifted for the program is delayed to 2024-25.
- **Enteric Methane Incentives**—A reversion of \$23 million General Fund for the Enteric Methane Incentives Program. The Budget maintains \$2 million previously allocated to this program.
- **Farm to Community Food Hubs Program**—A reversion of \$14.4 million General Fund for the Farm to Community Food Hubs Program. The Budget maintains \$600,000 previously allocated to this program.
- **Healthy Refrigeration Grant Program**—A reversion of \$8.5 million General Fund for the Healthy Refrigeration Grant Program. The Budget maintains \$12 million previously allocated to this program.

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## ENERGY

California is building the clean, reliable, affordable and safe energy system of the future to provide reliable power to the public, and combat climate change and the stresses it poses to the grid.

The 2022 Budget Act provided a total of \$7.9 billion in energy investments to expedite the state's transition to clean energy, fund critical grid reliability programs, and address energy affordability challenges. In addition, Chapter 239, Statutes of 2022 (SB 846) proposed \$1 billion over three years beginning in 2023-24 to fund initiatives under the Clean Energy Reliability Investment Plan, subject to future appropriation.

The Budget maintains approximately \$6.6 billion of the planned 2022 energy investments. In addition to the \$944 million reduced in the 2023 Budget Act, the Budget includes \$419 million in General Fund reductions, \$144 million in fund shifts, and \$505 million in delays across various energy-related programs. The Budget also maintains the proposed \$1 billion for the Clean Energy Reliability Investment Plan with the remaining amount proposed over three years beginning in 2025-26.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Capacity Building Grants**—A reversion of \$20 million General Fund for the Capacity Building Grants Program at the California Public Utilities Commission (CPUC). The Budget maintains \$10 million for this program.
- **Investments in Strategic Reliability Assets**—
  - A delay of \$55 million General Fund for the Electricity Supply Reliability Reserve Fund Program from 2024-25 to 2025-26. The Budget maintains the full \$2.37 billion General Fund to the DWR.
  - A delay of \$50 million General Fund for the Distributed Electricity Backup Assets Program at the California Energy Commission (CEC), with \$25 million delayed until 2025-26 and \$25 million delayed to 2026-27. The Budget maintains \$595 million, with \$495 million in 2023-24, \$25 million in 2024-25, \$50 million in 2025-26, and \$25 million in 2026-27 for the program and \$100 million for DWR for this program through 2027-28.
- **Carbon Removal Innovation**—A reversion of \$40 million General Fund for the Carbon Removal Innovation Program at the CEC. The Budget maintains \$35 million to the CEC for this program.
- **Residential Solar and Storage**—A delay of \$200 million General Fund (\$75 million in 2024-25 and \$125 million in 2025-26) for the Residential Solar and Storage Program. Instead, \$100 million in 2026-27 and \$100 million in 2027-28 would be available. The Budget maintains the \$630 million to the CPUC for this program.
- **Incentives for Long Duration Storage**—A shift of \$56.9 million General Fund to the GGRF in 2024-25 for the Long Duration Storage Program at the CEC. The Budget maintains \$330 million for the program with this shift.
- **Oroville Pump Storage**—A delay of \$200 million General Fund (\$90 million in 2024-25 and \$110 million in 2025-26) for the Oroville Pump Storage Project. The delay results in \$100 million General Fund in 2026-27 and \$100 million in 2027-28. The Budget maintains the full \$240 million to the DWR for this project.
- **Food Production Investment**—A reversion of \$18.8 million General Fund for the Food Production Investment Program at the CEC. The Budget maintains \$46.2 million to the CEC for this program.

- **Equitable Building Decarbonization**—A reduction of \$283 million General Fund and a shift of \$87 million to the GGRF for the Equitable Building Decarbonization Program at the CEC. The Budget maintains \$639 million to the CEC for this program.
- **Industrial Decarbonization**—A reversion of \$22 million General Fund for the Industrial Decarbonization Program at the CEC. The Budget maintains \$68 million to the CEC for this program.
- **Hydrogen Grants**—A reversion of \$35 million General Fund for the Hydrogen Grant Program at the CEC. The Budget maintains \$65 million to the CEC for this program.
- **Clean Energy Reliability Investment Plan (CERIP)**—A delay of \$400 million General Fund in 2024-25 and \$400 million General Fund in 2025-26 for the CERIP. The Budget maintains the \$1 billion for CERIP, which is consistent with SB 846 (Chapter 239, Statutes of 2022) as follows: \$100 million General Fund in 2023-2024, \$100 million General Fund in 2025-26, \$300 million General Fund in 2026-27, and \$500 million General Fund in 2027-28.
- **Land Conservation and Economic Development Plan**—A delay of \$150 million General Fund for Land Conservation and Economic Development near Diablo Canyon. The Budget includes \$50 million in funding for the program annually for three years beginning in 2025-26.

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## OTHER CLIMATE RELATED ISSUES

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Climate Innovation**—A reduction of the planned investment of \$475 million General Fund in the Climate Innovation Program beginning in 2024-25.
- **Infill Infrastructure Grant Program**—A reversion of \$200 million General Fund for the Infill Infrastructure Grant Program at the Department of Housing and Community Development. The Budget maintains \$225 million General Fund over two years for this program. (See the Housing and Homelessness Chapter for more information.)
- **Oil and Gas Well Capping**—A shift of \$50 million General Fund to the GGRF for the Oil and Gas Well Capping program at the Department of Conservation. Funding being shifted for the program is delayed to 2024-25.

- **Goods Movement Workforce Training Facility**—A delay of \$40 million General Fund for a Goods Movement Workforce Training Facility in Southern California. The Budget includes \$20 million General Fund for this purpose in both 2025-26 and 2026-27. (See the Labor and Workforce Development Chapter for more information.)
- **Low Carbon Economy Program**—A reduction of \$15 million General Fund for the Low Carbon Economy Grant Program at the California Workforce Development Board. The Budget maintains \$30 million (\$15 million General Fund and \$15 million GGRF) over two years for this program. (See the Labor and Workforce Development Chapter for more information.)
- **Displaced Oil and Gas Worker Pilot Fund**—A reversion of \$10 million General Fund for the Displaced Oil and Gas Worker Pilot Fund at the Employment Development Department. The Budget maintains \$30 million General Fund for this program. (See the Labor and Workforce Development Chapter for more information.)
- **Compost Permitting Pilot Program**—A reversion of \$6.7 million General Fund for the Compost Permitting Pilot Program at the Department of Resources Recycling and Recovery. The Budget maintains \$800,000 previously allocated to this program.
- **Electric Homes**—A reduction of \$6.4 million General Fund in the California Electric Homes Program by the CEC.

# NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION

The Natural Resources Agency consists of 29 departments, boards, commissions, and conservancies responsible for administering programs to conserve, restore, and enhance the natural, historical, and cultural resources of California. The Governor's Budget includes total funding of \$9 billion (\$5.5 billion General Fund, \$2.7 billion special funds, \$337.1 million federal funds, and \$477.1 million bond funds) for the programs included in this Agency.

The California Environmental Protection Agency consists of six departments and boards responsible for implementing the state's climate priorities, reducing greenhouse gas emissions, enhancing air and water quality, achieving the state's waste reduction and circular economy goals, and protecting public health. The Secretary coordinates the state's regulatory programs and provides fair and consistent enforcement of environmental law. The Budget includes \$5.4 billion (\$719.7 million General Fund, \$4.1 billion special funds, \$564.7 million federal funds, and \$11.3 million bond funds) for programs included in this Agency.

To address the projected budget shortfall, the Budget proposes \$489.9 million of General Fund solutions in non-climate Natural Resources and Environmental Protection related programs to achieve a balanced budget. Climate efforts are discussed in the Climate Change Chapter.

## DEPARTMENT OF FORESTRY AND FIRE PROTECTION

The Department of Forestry and Fire Protection (CAL FIRE) provides resource management and wildland fire protection services covering 31 million acres. It operates 234 fire stations and staffs local fire departments as funded by those local governments. CAL FIRE also contracts with six counties within the state to provide wildland fire protection services. The Budget includes \$4.2 billion (\$2.7 billion General Fund) and 12,295 positions for CAL FIRE.

The ongoing impact of climate change on California's wildlands and decades of underinvestment in forest health continues to create the conditions for longer, more severe fire seasons. The Budget recognizes these conditions and their impact on both firefighting operations and the state's wildfire and forest resilience. The Budget makes further investments to enhance CAL FIRE's fire protection capacity and strengthen the state's wildfire and forest resilience, including air attack base infrastructure improvements that will facilitate the operation of the new federal C-130 aircraft and night-flying helicopter operations.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **66-Hour Workweek**—An increase of \$198.9 million (\$197.1 million General Fund) and 338 positions in fiscal year 2024-25, and \$770.4 million (\$756.3 million General Fund) and 2,457 positions ongoing, phased in over five years to reflect the 2022 Memorandum of Understanding (MOU) between CAL FIRE Local 2881 (Bargaining Unit 8) and the State of California that committed to the reduction of the 72-hour workweek to a 66-hour workweek beginning on November 1, 2024. The MOU was approved by the Legislature as Chapter 250, Statutes of 2022 (AB 151). The Administration will also be engaged in collective bargaining with Bargaining Unit 8 in 2024.
- **Training Center**—An increase of \$18.7 million one-time General Fund for acquisition of property for an additional CAL FIRE training center, which is necessary for the implementation of the 66-hour work week and to improve CAL FIRE's efficiency and ability to meet peak demands on the training program.
- **Ramona Air Attack Base Reconfiguration**—An increase of \$12 million one-time General Fund to reconfigure the fire retardant loading pits at Ramona Air Attack Base. This project is essential for effectively preventing and suppressing wildland fires in San Diego County and the surrounding State Responsibility Areas. The base is strategically positioned for rapid initial attack on fires, providing fixed-wing aerial

delivery of fire retardant for use in initial attack on new fire starts, sustained suppression activities on major fires and tactical air support.

- **Helitack/Air Attack Bases**—An increase of \$5.8 million one-time General Fund for the Boggs Mountain Helitack Base, Hollister Air Attack Base/Bear Valley Helitack Base, and fuel system project at the Rohnerville Air Attack Base. These bases are strategically positioned for rapid initial attack on fires, providing fixed-wing aerial delivery of fire retardant for use in initial attack on new fire starts, sustained suppression activities on major fires, and to provide tactical air support. These projects also include critical upgrades necessary for the long-term maintenance of new aircraft.
- **Unit Headquarters and Fire Stations**—An increase of \$87.8 million one-time Public Buildings Construction Fund and \$640,000 one-time General Fund to relocate various unit headquarters and fire stations including Humboldt Del Norte Unit, Sonoma Lake Napa Unit, Glen Ellen Fire Station, Butte Fire Station, Parkfield Fire Station, and Hayfork Fire Station. The unit headquarters have responsibility for more than 4.7 million acres each. As a crucial ground-based resource for fire suppression, the units respond to diverse emergencies including fires, accidents, medical incidents, rescues, and hazardous material situations.

The Budget also includes \$11 million one-time General Fund to repay the interim loan for the Ishi Conservation Camp: Replace Kitchen project. The project was ineligible for lease revenue bond financing due to the inability to secure sufficient insurance coverage.

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## SAFE AND SUSTAINABLE PEST MANAGEMENT

Effective pest management is critical to securing a stable and healthy food supply, supporting growers, improving agricultural sustainability, and protecting the health of local communities and the environment. Improving the management of pests is increasingly critical as climate change and severe weather introduce new and increasing pest pressures. Current tools have also become less effective with changing weather patterns, and scientific studies have shown an increase in potential risks associated with pesticide use.

The Department of Pesticide Regulation (DPR) plays a vital role in developing and supporting pest management innovations necessary to meet the state's climate reality.

## NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION

The DPR Fund, which is primarily comprised of the mill assessment, is currently at a structural imbalance.

The Budget includes legislation to increase the mill assessment to support programs and address the DPR Fund structural imbalance. In addition, the legislation includes changes relative to collection of the mill assessment, data review, registration, and enforcement.

The 2021 Budget Act allocated funding for an independent, stakeholder-engaged mill assessment study to assess and address DPR's long-term resource needs and to recommend an approach to increasing the mill assessment, which has been statutorily fixed for 20 years, to better support the Department's statutory and programmatic responsibilities and stabilize the Department's funding. The study recommended a phased-in increase of the mill assessment to provide stable, long-term funding to support the Department's core functions and to better integrate and align sustainable pest management practices through research, innovation, and adoption.

The Budget includes \$33.3 million ongoing DPR Fund and Greenhouse Gas Reduction Fund (GGRF), phased in over three years, to support DPR's essential work including efforts that will increase the availability of sustainable pest management tools and practices. More specifically, the Budget includes:

- **Streamline Processes and Support Alternatives**—An increase of \$17.9 million ongoing DPR Fund to accelerate pesticide evaluation and registration timelines to bring safer, effective pesticides to market faster; support innovative alternatives research and adoption; develop and implement a public, stakeholder-engaged, and scientifically-based priority pesticide process; and provide general administrative support.
- **Strengthen Statewide Services**—An increase of \$8.6 million ongoing DPR Fund and \$592,000 ongoing GGRF to support statewide and cross-jurisdictional enforcement and compliance, pesticide monitoring and data evaluation, and risk mitigation and regulation development.
- **Provide Critical Support for Local Partners and Communities**—An increase of \$6.1 million ongoing DPR Fund and \$125,000 ongoing GGRF to provide training and compliance support for County Agricultural Commissioners, and local engagement and transparency.

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## PROTECTING WATER QUALITY AND HABITAT

Last year, in *Sackett v. EPA*, the U.S. Supreme Court significantly narrowed the reach of the federal Clean Water Act, ruling that the Act no longer covered many of the wetlands that had long been protected under federal law. California is well positioned to maintain protections for these wetlands under state law. Existing state programs, however, have operated for decades with the backdrop of federal jurisdiction over these waters, necessitating updates to reflect the new regulatory landscape.

The Budget includes \$6.1 million Waste Discharge Permit Fund in 2023-24, and \$7 million ongoing for the State and Regional Water Boards to conduct essential activities to protect these waters, including water quality permitting and enforcement work that has historically been conducted by the U.S. Army Corps of Engineers and the U.S. Environmental Protection Agency.

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## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Cleanup in Vulnerable Communities Initiative**—A delay of \$175 million General Fund for the Department of Toxic Substances Control's Cleanup in Vulnerable Communities Initiative Program. The Budget includes \$85 million in funding for the program in 2025-26 and \$90 million in 2026-27.
- **Underground Storage Tank Cleanup Fund Loan**—A budgetary loan of \$150 million, along with a one-year repayment deferral of an existing \$50.7 million budgetary loan, from the Underground Storage Tank Cleanup Fund to the General Fund is proposed from resources not currently projected to be used for operational or programmatic purposes.
- **California Beverage Container Recycling Fund Loan**—A budgetary loan of \$125 million, along with a one-year repayment deferral of an existing \$25 million budgetary loan, from the California Beverage Container Recycling Fund to the General Fund is proposed from resources not currently projected to be used for operational or programmatic purposes.
- **Outdoor Equity Grants Program**—A reduction of \$25 million General Fund for outdoor environmental education and access programs through the Outdoor Equity Grants

## NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION

Program under Chapter 675, Statutes of 2019 (AB 209). The Budget maintains \$90 million General Fund previously allocated for this program.

- **Urban Waterfront Funding**—A reversion of \$12.3 million General Fund for various projects in urban areas adjacent to rivers and waterways throughout the state. The Budget maintains \$142 million General Fund previously allocated for this program.
- **Pesticide Notification**—A reversion of \$2.6 million General Fund related to the Pesticide Notification Network previously appropriated in the 2021 Budget Act. The Budget maintains \$7.3 million previously allocated for this purpose.

# HEALTH AND HUMAN SERVICES

The Health and Human Services Agency (CalHHS) oversees departments and state entities that provide health and social services to the most vulnerable and at-risk Californians while providing public health services to all Californians. The Governor's Budget includes \$253.4 billion (\$73.9 billion General Fund) for all health and human services programs in 2024-25.

In recent Budget Acts, unprecedented investments have been made to improve the lives of all Californians, with a focus on the state's most vulnerable communities. This included significant investments to expand access to health care and improve the delivery system, address homelessness and strengthen the behavioral health continuum, support the expansion of subsidized child care slots, implement the Master Plan for Aging, expand the health and human services workforce, and build up the state's public health infrastructure. Despite the decline in General Fund revenues, this Budget proposes a balanced approach to maintain many of the investments made in recent years.

## RECENT SIGNIFICANT INVESTMENTS AND ACTIONS

- **Expanding Medi-Cal to All Income-Eligible Californians**—The Budget maintains \$1.4 billion (\$1.2 billion General Fund) in 2023-24, \$3.4 billion (\$2.9 billion General Fund) in 2024-25, and approximately \$3.7 billion (\$3.2 billion General Fund) ongoing, inclusive of In-Home Supportive Services (IHSS) costs, to expand full-scope Medi-Cal eligibility to income-eligible adults aged 26 to 49 regardless of immigration status as

of January 1, 2024. With this expansion, Medi-Cal will be available to all income-eligible Californians.

- **Behavioral Health Continuum**—The Budget maintains over \$8 billion total funds across various Health and Human Services departments to expand the continuum of behavioral health treatment and infrastructure capacity and transform the system for providing behavioral health services to children and youth.
- **Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) Demonstration**—The Budget maintains \$7.6 billion (\$350.4 million General Fund, \$87.5 million Mental Health Services Fund, \$2.6 billion Medi-Cal County Behavioral Health Fund, and \$4.6 billion federal funds) through the term of the waiver, for the Department of Health Care Services (DHCS) and the Department of Social Services (DSS) to implement the BH-CONNECT Demonstration, effective January 1, 2025.
- **California Advancing and Innovating Medi-Cal (CalAIM)**—The Budget maintains approximately \$2.4 billion (\$811.1 million General Fund) in 2024-25 to continue transforming the health care delivery system through CalAIM at DHCS. The Budget also maintains \$24.7 million (\$8.6 million General Fund) in 2025-26 increasing to \$197.9 million (\$69.3 million General Fund) at full implementation to allow up to six months of rent or temporary housing to eligible individuals experiencing homelessness or at risk of homelessness transitioning out of institutional care, a correctional facility, the child welfare system, or other transitional housing settings. Counties will also have the option to implement this benefit as part of the BH-CONNECT Demonstration.
- **Child Care and Development**—A multiyear plan was initiated as part of the 2021 Budget Act to expand access to subsidized child care slots. The Budget maintains this commitment, and includes \$2.1 billion for the DSS to fund roughly 146,000 new subsidized child care slots expected to be filled by 2024-25, working towards the goal of creating over 200,000 new slots by 2026-27.
- **Developmental Services Provider Rate Reform**—The Budget maintains approximately \$1.7 billion (\$1 billion General Fund) in 2024-25 for the Department of Developmental Services (DDS) to support the ongoing implementation of service provider rate reform for developmental services. Resources in 2024-25 preserve recent rate adjustments and continue the development of a quality incentives program focused on improving outcomes for individuals served through the system. The Budget returns implementation to the original 2025-26 timeline.

## DEPARTMENT OF HEALTH CARE SERVICES

Medi-Cal, California's Medicaid program, is administered by DHCS. Medi-Cal is a public health care program that provides comprehensive health care services at no or low cost for low-income individuals. The federal government mandates that a range of basic services be included in the program and the state provides additional optional benefits. The Department also oversees county-operated community mental health and substance use disorder programs, California Children's Services, and the Primary and Rural Health Programs. The Medi-Cal budget includes \$157.5 billion (\$37.3 billion General Fund) in 2023-24 and \$156.6 billion (\$35.9 billion General Fund) in 2024-25. Medi-Cal is projected to cover approximately 14.8 million Californians in 2023-24 and 13.8 million in 2024-25—more than one-third of the state's population.

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### MANAGED CARE ORGANIZATION TAX

In December 2023, the federal government approved California's Managed Care Organization Provider Tax (MCO Tax), effective April 1, 2023, through December 31, 2026. Given the projected \$37.9 billion budget shortfall, the Administration is seeking early action by the Legislature to request the federal government approve an amendment to increase the tax to achieve \$20.9 billion in total funding to the state, an increase of \$1.5 billion compared to the approved MCO Tax. The Budget proposes \$12.9 billion to support the Medi-Cal program and maintain a balanced budget, and \$8 billion for targeted rate increases and investments from this MCO Tax. As proposed, the MCO Tax helps maintain existing services in the Medi-Cal program and minimizes the need for reductions in the program. The Budget proposes \$2.8 billion (\$1.2 billion Medi-Cal Provider Payment Reserve Fund) in 2024-25 and approximately \$6.5 billion (\$2.7 billion Medi-Cal Provider Payment Reserve Fund) in 2025-26 for targeted rate increases and investments consistent with the 2023 Budget Act, of which \$727 million (\$291 million Medi-Cal Provider Payment Reserve Fund) annually is for Medi-Cal provider rate increases effective January 1, 2024.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Home-and Community-Based Services Waiver Slot Increases**—The Budget proposes to increase slots for the Assisted Living Waiver and the Home and Community-Based Alternatives Waiver, resulting in \$10.8 million net General Fund savings in 2024-25 related to these slot expansions.

- **Children and Youth Behavioral Health Initiative Wellness Coaches**—The Budget includes \$9.5 million (\$4.1 million General Fund) in 2024-25 increasing annually to \$78 million (\$33.8 million General Fund) in 2027-28 to establish the wellness coach benefit in Medi-Cal effective January 1, 2025. Wellness coaches will primarily serve children and youth and operate as part of a care team in school-linked settings and across the Medi-Cal behavioral health delivery system.
- **Reproductive Health Services Waiver**—The Budget maintains one-time \$200 million (\$100 million General Fund) in 2024-25 for the California Reproductive Health Access Demonstration Waiver to support access to reproductive health services beginning no sooner than July 1, 2024. By 2026-27, \$85 million General Fund will be offset by Designated State Health Program federal funds.
- **Medi-Cal Caseload and Eligibility Redeterminations**—Following the end of the COVID-19 public health emergency continuous coverage requirement, Medi-Cal eligibility redeterminations resumed in June 2023. The Budget assumes Medi-Cal caseload of 14.8 million in 2023-24, an increase of 583,000 individuals compared to the 2023 Budget Act. The increase is primarily due to a higher number of individuals remaining eligible for Medi-Cal after eligibility redeterminations, which results in increased costs of \$2.3 billion (\$499 million General Fund) in 2023-24 compared to the 2023 Budget Act.
- **Proposition 56**—Due to declining Proposition 56 revenues and the General Fund condition, the Budget reduces Proposition 56 funding for physician services supplemental payments by \$193.4 million (\$77.1 million Proposition 56) in 2024-25. All other Proposition 56 supplemental payments remain fully funded. The Budget includes \$907.4 million (\$192.6 million General Fund) for all Proposition 56 supplemental payments, inclusive of \$465.2 million for physician services. Certain providers currently receiving Proposition 56 supplemental payments, including physician services, will receive MCO Tax rate increases.
- **2023-24 Budget Update**—The Budget reflects lower Medi-Cal expenditures of approximately \$195.6 million General Fund in 2023-24 compared to the 2023 Budget Act due to additional support from the MCO Tax and updated programmatic timelines of various behavioral health initiatives, offset by increases from a one-time retroactive state-only claiming repayment, and increased caseload costs.
- **Year-Over-Year Comparison**—The Budget projects Medi-Cal expenditures of \$35.9 billion General Fund in 2024-25, a decrease of \$1.4 billion General Fund compared to the revised 2023-24 expenditures.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Behavioral Health Continuum Infrastructure Program**—A delay of \$140.4 million General Fund from 2024-25 to 2025-26, for a total of \$380.7 million for the final round of grants in 2025-26. The Budget maintains \$300 million General Fund in 2023-24 and \$239.6 million General Fund in 2024-25.
- **Behavioral Health Bridge Housing**—Due to lower-than-projected Mental Health Services Act revenues, the Budget proposes to shift \$265 million from Mental Health Services Fund appropriated in the 2023 Budget Act to General Fund in 2024-25. In addition, the Budget delays \$235 million General Fund originally planned for 2024-25 to 2025-26. Despite the delays, the Budget maintains \$1.5 billion for this program.
- **Clinic Workforce Stabilization Payments**—A reversion of \$14.9 million in unexpended General Fund from the one-time \$70 million General Fund included in the 2022 Budget Act for the Clinic Workforce Stabilization and Retention Payment Program that was planned to be transferred to the Department of Health Care Access and Information for workforce development programs.

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## DEPARTMENT OF SOCIAL SERVICES

DSS serves, aids, and protects needy and vulnerable children and adults in ways that strengthen and preserve families, encourage personal responsibility, and foster independence. The Department's major programs include the California Work Opportunity and Responsibility to Kids (CalWORKs), CalFresh, In-Home Supportive Services (IHSS), Supplemental Security Income/State Supplementary Payment (SSI/SSP), Child Welfare and Adult Protective Services, Community Care Licensing, Disability Determination Services, and Child Care and Nutrition. The Budget includes \$48.6 billion (\$21.8 billion General Fund) for DSS programs in 2024-25.

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### CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS

The CalWORKs program, California's version of the federal Temporary Assistance for Needy Families (TANF) program, provides temporary cash assistance to low-income families with children to meet basic needs. It also provides welfare-to-work services so that families may become self-sufficient. Eligibility requirements and benefit levels are

established by the state. Counties have flexibility in program design, services, and funding to meet local needs.

The Budget assumes \$9.4 billion in total TANF expenditures (state, local, and federal funds) in 2024-25. This amount includes \$7 billion for CalWORKs program expenditures and \$2.4 billion for other programs such as Child Welfare Services, Foster Care, DDS programs, the Statewide Automated Welfare System, California Community Colleges Child Care and Education Services, Cal Grants, and the Department of Child Support Services. The average monthly CalWORKs caseload is estimated to be 354,117 families in 2024-25.

### SIGNIFICANT BUDGET UPDATES

- **Work Participation Rate Pilot**—The federal Fiscal Responsibility Act of 2023 allows up to five states to participate in a pilot to promote accountability and test alternative benchmarks for work and family outcomes in lieu of the Work Participation Rate. California plans to pursue this opportunity to reform the accountability tools in the CalWORKs program to improve outcomes for families.
- **Projected CalWORKs Grant Increase**—An approximate 0.8-percent increase to CalWORKs Maximum Aid Payment levels, with an estimated cost of \$26.7 million, is projected to begin October 1, 2024. A determination and update of the projected grant increase will be made at the May Revision. These projected increased costs would be funded entirely by the Child Poverty and Family Supplemental Support Subaccount of the 1991 Local Revenue Fund and would be in addition to the 3.6-percent statutory increase in 2023-24.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Single Allocation**—A reversion of \$336 million General Fund from 2022-23 that is projected to be unexpended in the CalWORKs Single Allocation. The Budget also reflects a reversion of \$40.8 million General Fund in 2023-24 and reduction of \$40.8 million General Fund in 2024-25 and ongoing which was previously approved as part of an ongoing augmentation for this program.
- **Family Stabilization**—A reversion of \$55 million General Fund in 2023-24 and a reduction of \$71 million General Fund beginning in 2024-25 and ongoing.

- **Employment Services Intensive Case Management**—A reduction of \$47 million General Fund beginning in 2024-25 and ongoing.
- **Expanded Subsidized Employment**—A reversion of \$134.1 million General Fund in 2023-24 and a reduction of \$134.1 million General Fund in 2024-25 and ongoing.

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## IN-HOME SUPPORTIVE SERVICES

The IHSS program provides domestic and related services such as housework, meal preparation, and personal care services to eligible low-income individuals with disabilities, including children and adults, as well as low-income individuals who are ages 65 and over. These services are provided to assist individuals to remain safely in their homes and prevent more costly institutionalization.

The Budget includes \$24.3 billion (\$9 billion General Fund) for the IHSS program in 2024-25. Average monthly caseload in this program is estimated to be 691,075 recipients in 2024-25. The Budget maintains investments in provider wage increases, a permanent provider back-up system, and the full-scope Medi-Cal expansion to IHSS undocumented recipients of all ages including the recent expansion for ages 26 to 49, as of January 1, 2024.

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## SUPPLEMENTAL SECURITY INCOME/STATE SUPPLEMENTARY PAYMENT

The federal SSI program provides a monthly cash benefit to individuals with disabilities, including children and adults, and individuals who are ages 65 and over who meet the program's income and resource requirements. In California, the SSI payment is augmented with an SSP grant. These cash grants help recipients meet their basic needs and living expenses. The federal Social Security Administration administers the SSI/SSP program, making eligibility determinations, computing grants, and issuing combined monthly checks to recipients. The state-only Cash Assistance Program for Immigrants (CAPI) provides monthly cash benefits to low-income individuals with disabilities, including children and adults, as well as adults aged 65 and older who are ineligible for SSI/SSP due solely to their immigration status.

The Budget includes \$3.7 billion General Fund in 2024-25 for the SSI/SSP program, including CAPI. The average monthly caseload in this program is estimated to be 1.1 million recipients in 2024-25. The Budget also includes a 3.2-percent federal SSI cost-of-living adjustment and maintains the 9.2-percent SSP increase, which took effect on January 1, 2024. These adjustments raise the maximum SSI/SSP grant levels to

\$1,183 per month for individuals and \$2,023 per month for couples. CAPI benefits are equivalent to SSI/SSP benefits and have residency and income eligibility requirements.

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### CHILDREN'S PROGRAMS

Child Welfare Services include family support and maltreatment prevention services, child protective services, foster care services, and adoptions. California's child welfare system provides a continuum of services to children who are either at risk of or have suffered abuse and neglect. Program success is measured in terms of improving the safety, permanence, and well-being of children and families served. The Budget includes \$690.3 million General Fund in 2024-25 for services to children and families in these programs. When federal and 1991 and 2011 Realignment funds are included, total funding for children's programs is in excess of \$9.4 billion in 2024-25.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Child Welfare Services-California Automated Response and Engagement System (CWS-CARES) Project**—The Budget includes \$173.4 million (\$88.1 million General Fund) in 2024-25 to support continued project development and implementation costs, and an additional \$52 million (\$26 million General Fund) in one-time provisional authority, of the CWS-CARES project. The CWS-CARES will replace the existing case management system to benefit state, local and tribal child welfare agencies and will align with state and federal requirements.
- **Foster Care Rate Reform**—The Budget includes \$12 million General Fund in 2024-25 to make automation changes for a reformed foster care payment structure, with full implementation anticipated as early as 2026-27. The new rate system for foster care placements will focus on the child's individual level of needs and strengths, rather than the placement type.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Family Urgent Response System**—A reduction of \$30 million in 2024-25 and ongoing.
- **Los Angeles County Child Welfare Services Public Health Nursing Program**—A reduction of \$8.3 million in 2024-25 and ongoing.

- **Housing Supplement for Foster Youth in Supervised Independent Living Placements**—A reduction of \$195,000 in 2024-25 and \$25.5 million (\$18.8 million General Fund) in 2025-26 and ongoing.

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## CHILD CARE AND DEVELOPMENT

DSS administers child care and development programs including CalWORKs Stages One, Two, and Three; the Emergency Child Care Bridge Program; Alternative Payment Programs; Migrant Child Care; General Child Care; Child Care for Children with Severe Disabilities; and a variety of local supports for these programs, such as Resource and Referral and Local Child Care Planning Councils, in addition to quality improvement projects. Families can access child care subsidies through centers that contract directly with DSS, local educational agencies, or vouchers from county welfare departments and Alternative Payment Programs. The Budget includes \$6.6 billion (\$4.6 billion General Fund) for child care and development programs.

The Budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California and the parity provisions for non-represented providers pursuant to Chapter 193, Statutes of 2023 (SB 140) (\$723.8 million General Fund). The agreement and SB 140 also outline the continued work towards a single rate structure and an alternative methodology for estimating the costs of care. In accordance with the agreement and SB 140, by July 2024, the State of California will submit a state plan to the federal Administration for Children and Families for approval of an alternative methodology.

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## MIGRATION AND BORDER COMMUNITIES

For several years, California has funded humanitarian services for migrants released from short-term federal custody in the Southern border region, including a \$150 million one-time investment in 2023-24. California cannot maintain its efforts without federal support and has continued to advocate to Congress to provide federal funding to local communities that are receiving new arrivals. In the coming months, the Administration will continue to assess operational needs in these humanitarian efforts for possible consideration in the May Revision.

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## OTHER DEPARTMENT OF SOCIAL SERVICES SOLUTIONS

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Bringing Families Home Program**—The Budget delays \$80 million General Fund for the Bringing Families Home to 2025-26.
- **Home Safe Program**—The Budget delays \$65 million General Fund for the Home Safe Program to 2025-26.
- **Housing and Disability Advocacy Program**—The Budget delays \$50 million General Fund for the Housing and Disability Advocacy Program to 2025-26.
- **Temporary Protected Status Services**—The Budget reverts \$10 million General Fund in 2023-24 and makes a reduction of \$10 million General Fund in 2024-25 and ongoing. The Budget maintains existing levels of ongoing funding for Immigration Services Funding and Unaccompanied Undocumented Minors Legal Services.
- **California State University Legal Services**—The Budget reverts \$5.2 million General Fund from 2023-24 and reduces \$5.2 million General Fund in 2024-25 and ongoing. With this reduction, \$1.8 million ongoing General Fund remains in the Budget for California State University Legal Services.

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## DEPARTMENT OF DEVELOPMENTAL SERVICES

DDS provides individuals with intellectual and developmental disabilities a variety of services that allow them to live and work independently or in supported environments. The Budget includes \$15.3 billion (\$10 billion General Fund) and estimates that approximately 458,000 individuals will receive services in 2024-25.

Over the next year, DDS will develop a Master Plan for Developmental Services to establish a more quality-driven and consumer-friendly experience for individuals and families receiving developmental services. DDS will also convene a workgroup of key stakeholders to inform the development of the Plan, specifically focusing on a program management system, that will be used to collect and analyze data and make recommendations that emphasize quality, equity, and outcomes, while improving regional center accountability.

This Master Plan will outline shared goals of developing a system that is person-centered, equity-focused, and data-driven while maximizing the effectiveness of recent investments to improve outcomes for consumers.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Service Provider Rate Reform**—Returns full implementation of service provider rate reform to the original timeline of July 1, 2025, while maintaining focus on improving outcomes and quality of services through the Quality Incentive Program.
- **Preschool Inclusion Grants**—A delay of \$10 million General Fund annually from the Preschool Inclusion Grant program until 2026-27.

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## VARIOUS HEALTH AND HUMAN SERVICES SOLUTIONS

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Safety Net Reserve Withdrawal**—\$900 million in Safety Net Reserve to maintain existing program benefits and services for the Medi-Cal and CalWORKs programs.
- **Healthcare Workforce**—A delay of \$140.1 million General Fund to 2025-26 for the nursing and social work initiatives administered by the Department of Health Care Access and Information. Given lower-than-projected Mental Health Services Act revenue, the Budget also delays \$189.4 million Mental Health Services Fund to 2025-26 for the social work initiative, addiction psychiatry fellowships, university and college grants for behavioral health professionals, expanding Master of Social Work slots, and the local psychiatry behavioral health program. Despite the delays, the Budget maintains \$974.4 million (General Fund and Mental Health Services Fund) for these initiatives; however, the funds will go out later than originally planned.
- **Health and Human Services Innovation Accelerator Initiative**—A delay of \$74 million General Fund until 2025-26 and 2026-27 for the Health and Human Services Innovation Accelerator Initiative.

- **Specialty Dental Clinic Grant Program**—A delay of \$48.8 million General Fund to 2025-26 for the Specialty Dental Clinic Grant program at the California Health Facilities Financing Authority.
- **Healthier at Home Pilot**—A reversion of \$11.9 million General Fund for the Healthier at Home Pilot program at the California Department of Aging.
- **AIDS Drug Assistance Program Rebate Fund**—A budgetary loan of \$500 million from the AIDS Drug Assistance Program Rebate Fund to the General Fund from resources not currently projected to be used for operational or programmatic purposes.
- **Department of Health Care Access and Information Special Funds**—Budgetary loans of \$50 million from the Hospital Building Fund, \$11 million from California Health Data and Planning Fund, \$3 million from the Registered Nurse Education Fund, \$1 million each from the Vocational Nurse Education Fund and the Mental Health Practitioner Fund to the General Fund from resources not currently projected to be used for operational or programmatic purposes.
- **Managed Care Fund**—\$22.9 million budgetary loan from the Managed Care Fund to the General Fund from resources not currently projected to be used for operational or programmatic purposes.

# HOUSING AND HOMELESSNESS

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## HOUSING

Given the scale of California's housing shortfall, the state has taken a variety of actions in recent years, to address the issue. This includes investing billions of state and federal dollars in a variety of affordable housing programs since 2019, passing legislation to streamline the approval of much-needed housing, and taking executive action to make excess state properties available for housing development.

Despite the budget shortfall, this work will continue. The Administration is identifying opportunities to pursue additional federal funding that supports housing development, as well as opportunities to streamline and rationalize the process by which the state and local governments plan for housing. Additionally, the Administration is advancing and developing strategies to facilitate housing construction and adaptive reuse in infill areas, as well as strategies to reduce the cost of housing construction overall. The Administration will continue to engage with tribal partners and the Legislature to help address tribal housing needs.

### **ADDRESSING THE BUDGET PROBLEM**

Since 2019, the state has invested approximately \$5.2 billion General Fund into affordable housing and homeownership programs. The Governor's Budget includes

over \$1.2 billion General Fund in reductions over the multiyear period for various housing programs that received recent investments, leaving the total General Fund investment in affordable housing and homeownership programs at approximately \$4 billion since 2019. To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Regional Early Action Planning Grants 2.0 (REAP 2.0)**—A reversion of \$300 million General Fund for REAP 2.0.
- **Multifamily Housing Program**—A reversion of \$250 million General Fund for the Multifamily Housing Program, which leaves \$75 million in 2023-24 for this purpose.
- **Foreclosure Intervention Housing Preservation Program**—A reduction of \$247.5 million General Fund for the Foreclosure Intervention Housing Preservation Program over the next three years (\$85 million in 2024-25, \$100 million in 2025-26, and \$62.5 million in 2026-27).
- **Infill Infrastructure Grant Program**—A reversion of \$200 million General Fund for the Infill Infrastructure Grant Program, which leaves \$25 million in 2023-24 for this purpose.
- **CalHome Program**—A reversion of \$152.5 million General Fund for the CalHome Program.
- **Veteran Housing and Homelessness Prevention Program**—A reversion of \$50 million General Fund for the Veteran Housing and Homelessness Prevention Program.
- **Housing Navigators**—A reduction of \$13.7 million General Fund ongoing for Housing Navigators.

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## HOMELESSNESS

California continues to face the consequences of persistent increases in the number of people experiencing homelessness, particularly unsheltered individuals. As part of the state's continued focus on homelessness, the Budget maintains \$3.4 billion General Fund in 2023-24 to continue the state's efforts, as committed to in prior budgets. This includes previously budgeted amounts of \$400 million for a third round of encampment resolution grants and \$1 billion for a fifth round of Homeless Housing, Assistance, and Prevention (HHAP) grants.

## SIGNIFICANT BUDGET ADJUSTMENT

The Budget includes the transition of specified homelessness grant programs from the California Interagency Council on Homelessness to the Department of Housing and Community Development, per Chapter 40, Statutes of 2023 (AB 129).

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Homeless Housing, Assistance and Prevention Program:**

- A delay from 2023-24 to 2025-26 of \$260 million General Fund HHAP funding, to more appropriately align with when those funds will be available to eligible applicants. The Budget maintains a total of \$1.1 billion General Fund for HHAP 5 across 2023-24 and 2024-25 to provide local jurisdictions, including federally recognized tribal governments, with flexible funding to continue efforts to prevent and end homelessness in their communities.

With few limited exceptions, the Governor's Budget defers all new, discretionary spending discussions to this spring, for discussion with the Legislature, based on actual revenues. That said, addressing the homelessness crisis remains a top priority of the Administration.

As part of the spring budget process, the Administration will commit to working closely with the Legislature on additional funding to support local governments' response to the homeless crisis—assuming local governments deliver on the performance commitments made under HHAP 3 and HHAP 4, and on the regional planning and coordination requirements of HHAP 5.

- A reversion of \$100.6 million General Fund in HHAP administrative set asides as General Fund savings, leaving \$51.1 million for program administration. This amount matches the resources required to administer HHAP.
- **Behavioral Health Bridge Housing**—A shift of \$265 million from the Mental Health Services Fund appropriated in the 2023 Budget Act to the General Fund in 2024-25 due to lower-than-projected Mental Health Services Act revenues and a delay of \$235 million General Fund originally planned for 2024-25 to 2025-26. (See the Health and Human Services Chapter for more information.)

## HOUSING AND HOMELESSNESS

- **Behavioral Health Continuum Infrastructure Program**—A delay of \$140.4 million General Fund from 2024-25 to 2025-26, for a total of \$380.7 million for the final round of grants in 2025-26. (See the Health and Human Services Chapter for more information.)
- **Bringing Families Home Program**—A delay of \$80 million General Fund for the Bringing Families Home Program to 2025-26. (See Health and Human Services Chapter for more information.)
- **Home Safe Program**—A delay of \$65 million General Fund for the Home Safe Program to 2025-26. (See the Health and Human Services Chapter for more information.)
- **Housing and Disability Advocacy Program**—A delay of \$50 million General Fund for the Housing and Disability Advocacy Program to 2025-26. (See the Health and Human Services Chapter for more information.)

# CRIMINAL JUSTICE AND JUDICIAL BRANCH

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## DEPARTMENT OF CORRECTIONS AND REHABILITATION

The California Department of Corrections and Rehabilitation (CDCR) incarcerates people convicted of the most serious and violent felonies, supervises those released to parole, and provides rehabilitation programs to help people reintegrate into the community. The Department strives to facilitate the successful reintegration of the individuals in its care back to their communities equipped with the tools to be drug-free, healthy, and employable members of society by providing education, treatment, and rehabilitative and restorative justice programs. The Governor's Budget includes total funding of \$14.5 billion (\$14.1 billion General Fund and \$364.3 million other funds) for CDCR in 2024-25. Of this amount, \$4.1 billion General Fund is for health care programs, which provide incarcerated individuals access to mental health, medical, and dental care services that are consistent with the standards and scope of care appropriate within a custodial environment.

The average daily adult incarcerated population for 2023-24 is now projected to be 94,222, a slight increase of 1.4 percent since the spring 2023 projections. Fall projections indicate the adult incarcerated population will trend downward, decreasing by 2,537 individuals between 2023-24 and 2024-25, from 94,222 to 91,685. For comparison, on January 1, 2020, prior to the COVID-19 Pandemic, the CDCR population was 123,977. The population is projected to continue its long-term downward trend, declining to 88,183 in 2026-27.

The parolee average daily population is projected to be 36,495 in 2023-24 and is expected to decline to 35,454 in 2024-25. The parolee population is projected to be relatively stable over the next few years and is estimated to be 35,182 by June 30, 2028.

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### **PRISON CAPACITY AND CLOSURE**

The adult prison population has steadily declined in recent years, which has provided opportunities for CDCR to eliminate its reliance on contract prison capacity. CDCR terminated its final remaining contract to house incarcerated persons out-of-state in June 2019, and its final in-state contract community correctional facility in May 2021. In total, the termination of these contracts has saved the state hundreds of millions of dollars in annual expenditures.

CDCR closed the Deuel Vocational Institution (Tracy) in September 2021, and the California Correctional Center (Susanville) in June 2023. CDCR also deactivated facilities within six prisons between January and October 2023. These facilities were located within the California Rehabilitation Center (Norco), California Institution for Men (Chino), California Correctional Institution (Tehachapi), Pelican Bay State Prison (Crescent City), California Men's Colony (San Luis Obispo), and Folsom Women's Facility within Folsom State Prison. Combined, these closures and deactivations result in annual ongoing savings of over \$465 million General Fund.

CDCR plans to terminate the lease of the California City Correctional Facility (California City), its last privately owned prison contract, by March 2024. CDCR estimates savings of \$156 million General Fund annually beginning in 2024-25.

CDCR also announced in December 2022 the planned closure of Chuckawalla Valley State Prison (Blythe) by March 2025. This closure is estimated to generate savings of \$148 million General Fund annually beginning in 2025-26.

The Budget includes \$9.6 million General Fund savings in 2024-25, increasing to \$11.1 million ongoing, to reflect a reduction in administrative workload and positions associated with supporting the four prison closures.

The Department provided the Legislature an assessment of its systemwide capacity in November 2023, consistent with requirements included in the 2023 Budget Act, evaluating its space needs from a variety of aspects, including the Department's ability to provide educational and rehabilitative programming, meet health care requirements, enhance normalization, and account for specialized bed needs. The factors affecting the appropriate operating capacity have changed over time and are

no longer as simple as calculating the number of available beds. As the state has made improvements in health care services, the provision of rehabilitative programs, and the successful reentry of incarcerated individuals, the operational capacity must be viewed through a new lens, focusing on the space needed to provide services to support the incarcerated population.

The Administration remains committed to meeting the needs of staff and the incarcerated population while right-sizing California's prison system as the prison population declines, and to addressing space needs as the state transforms the carceral system to one more focused on rehabilitation.

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## REHABILITATION AND REENTRY

Increasing access to rehabilitative and reentry programs is integral to improving post-release outcomes for incarcerated individuals and reducing recidivism.

CDCR operates community correctional reentry centers that allow participants to serve part of their terms of incarceration in the community. These programs provide a range of rehabilitative services with the goal of supporting individuals in successfully reintegrating into their communities following their release from prison.

Given the important role these programs have in supporting CDCR's mission, the Budget includes \$11.4 million General Fund in 2024-25, growing to \$15.9 million in 2028-29, to increase community correctional reentry center contract rates commensurate with recent inflationary trends for contracts expiring in 2024-25. Additionally, the Budget includes funding to address future cost increases through the addition of annual adjustments to sustain these important reentry programs over time. The Administration plans to apply a similar methodology to future expiring contracts.

The 2022 Budget Act added \$40 million General Fund for three years (total of \$120 million) to support an expansion of community correctional reentry centers. Of this amount, approximately \$16.4 million will be redirected on a one-time basis to support cost increases for nine existing reentry centers in 2023-24. To date, CDCR has executed two contracts for expansion facilities in Fresno and Sacramento counties and is in the process of soliciting additional contracts.

Additionally, CDCR operates a number of post-release reentry programs and services that are available to individuals released to parole to facilitate their transition back into their communities. These programs include Day Reporting Centers, the Long-Term Offender Reentry Recovery Program, and Specialized Treatment for Optimized

Programming. The Budget includes \$2.3 million General Fund, growing to \$3.4 million in 2028-29, to support increased contract rates and an annual adjustment for 11 parole reentry contracts that recently expired or will expire in 2024-25. Like community correctional reentry centers, the Administration plans to utilize this methodology for parole reentry contracts that expire in future fiscal years.

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### **SAN QUENTIN REHABILITATION CENTER AND THE CALIFORNIA MODEL**

In March 2023, the Administration announced a plan to transform San Quentin State Prison, the oldest in the state, into the San Quentin Rehabilitation Center, focused on ensuring every incarcerated person has access to rehabilitation and education programs, as well as the opportunity to gain resources and skills to improve their outcomes upon reentering society. A multi-disciplinary Advisory Council was put in place in May 2023 that was tasked with drafting and presenting recommendations to achieve cultural and transformational change within the prison and help inform CDCR's California Model. The Advisory Council met with various and diverse stakeholders throughout the summer and fall and presented their final report and recommendations in early January 2024.

The Department has also begun transformational changes leveraging national and international best practices to provide rehabilitative services to incarcerated individuals to reduce recidivism and enhance public safety, address longstanding challenges to incarceration and prison working conditions, and promote an environment free of toxic stress and supportive of employee wellness. Through CDCR's Executive Steering Committee and Planning and Implementation Team, the Department has begun implementing statewide California Model initiatives focused on the principles of dynamic security, normalization, peer support specialists, and becoming a trauma-informed organization. These initiatives will promote the health and well-being of those who work and live within the prison environment.

### **RECENT INVESTMENTS**

In recent years, the state has invested in a safer and more rehabilitative-focused prison system, with the goal of improving post-release outcomes for incarcerated individuals and reducing recidivism. These investments will support CDCR's efforts in implementing the California Model. This has included:

- **Integrated Substance Use Disorder Treatment (ISUDT) Program**—The 2022 Budget Act augmented funding to support the ISUDT Program, which is funded at

approximately \$270 million in 2024-25. From December 2022 to December 2023, the ISUDT Program screened more than 83,300 individuals for substance use disorders, assessed nearly 18,000 individuals for specific treatment needs, provided approximately 26,800 individuals with Medication-Assisted Treatment, and provided access for over 30,700 individuals to Cognitive Behavioral Interventions.

- **Technology Improvements**—Recent Budget Acts added \$18 million ongoing General Fund to support the operation of laptop computers for use by academic program participants, and \$195.9 million one-time General Fund between 2021-22 and 2034-24, and \$22.5 million ongoing, to install and operate new fixed cameras and deploy body-worn cameras. Given the current fiscal circumstances, the Budget proposes to delay implementation of five fixed camera projects to future fiscal years (see the Addressing the Budget Problem section below).
- **Various Rehabilitative, Restorative Justice, and Reentry Programming**—The 2022 and 2023 Budget Acts included more than \$58 million one-time General Fund to support in-prison rehabilitation programs to further support the incarcerated population in transforming their lives, better preparing them to reenter society. The 2022 Budget Act also added \$10.6 million General Fund annually for three years (total of \$31.8 million) to continue the Returning Home Well program, which provides transitional housing to individuals who would otherwise be at risk of being unhoused at the time of their release.
- **Bachelor's Degree Program**—The 2022 Budget Act added \$4.7 million ongoing General Fund to permanently operate Bachelor's degree programs at seven institutions in collaboration with the California State University (CSU) system to enable incarcerated individuals to further prepare to enter the workforce and find gainful employment upon their release from prison. All seven programs are operational and there are 280 students currently enrolled in CSU programs.

## SIGNIFICANT BUDGET ADJUSTMENTS

- **Increased Attorney Fees for Board of Parole Hearings**—\$2.1 million ongoing General Fund in 2024-25 to continue increased state-appointed attorney fees to remain competitive with market rates, which were initially funded on a limited term basis in 2021-22.
- **Utilities Costs**—\$21.9 million General Fund beginning in 2024-25 for increasing utility rates, which will be adjusted twice annually to reflect actual costs.

- **Free Voice Calling Adjustments**—An increase of \$7.4 million one-time General Fund in 2023-24, and \$8.2 million ongoing, which results in total funding of \$32.6 million in 2023-24, and \$36.7 million ongoing, to provide incarcerated individuals access to free voice calling, consistent with Chapter 827, Statutes of 2022 (SB 1008). While rates are unchanged, the number of minutes increased compared to spring 2023 projections.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Statewide Correctional Video Surveillance**—A delay of \$27.2 million General Fund for installation of fixed camera technology in 2023-24 at five institutions to now complete those installations in 2025-26 and 2026-27. The 2023 Budget Act included resources to complete deployment of fixed cameras at ten institutions. The Budget maintains \$50.4 million General Fund in 2023-24 and associated ongoing resources to support implementation of five projects.
- **COVID-19 Prevention and Response Current Year Savings**—A reversion of \$38.8 million General Fund in 2023-24 to align with estimated current year savings for COVID-19 prevention, mitigation, and response activities.
- **COVID-19 Workers' Compensation Reduction**—A reversion of \$5 million General Fund in 2023-24 and a reduction of \$9 million General Fund in 2024-25 for COVID-19-related workers compensation expenditures based on the existing need. The Budget maintains \$31.2 million General Fund in 2024-25.
- **Baseline Administrative Reduction**—A reduction of \$15 million ongoing General Fund for various areas within CDCR's administration. Additional details will be provided in the spring.
- **Reduction of the TransMetro Bus Contract**—A reduction of \$2 million General Fund for bus transportation to the prisons due to its underutilization. The contract provides visitors with transportation assistance to visit their incarcerated loved ones. The state offers three days of visiting, and while in-person visits cannot be replaced, the state provides supplemental ways to communicate via video calls through tablets and free voice calling. The Administration continues its support of the visiting program, understanding its role in maintaining family connections and aiding in successful reentry.

- **Reduction of Parolee County of Release Workload**—A reversion of \$1.9 million General Fund in 2023-24 and an ongoing reduction of \$1.9 million beginning in 2024-25. Chapter 826, Statutes of 2022 (SB 990) granted parolees greater eligibility to move to counties outside their county of commitment following their release from correctional institutions. The Budget retains \$337,000 ongoing for the Division of Adult Parole Operations to address this workload.
- **Division of Juvenile Justice Warm Shutdown**—A reduction of \$909,000 General Fund to better align contract resources for maintaining closed Division of Juvenile Justice facilities with actual needs.
- **Division of Adult Parole Operations Urinalysis Contract Funding Reduction**—A reduction of \$100,000 General Fund in 2023-24, and an ongoing reduction of \$100,000 beginning in 2024-25, to right-size a contract for parolee urinalysis testing to align with the population. The Budget maintains approximately \$574,000 annually for this purpose.
- **Revenue Transfer from the Recidivism Reduction Fund to the General Fund**—A revenue transfer of \$7.3 million of unobligated funds within the Recidivism Reduction Fund to the General Fund.

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## HEALTHCARE SERVICES FOR INCARCERATED INDIVIDUALS

The Budget continues the state's commitment to deliver quality health care services to incarcerated individuals. The Budget includes \$4.1 billion General Fund in 2024-25 for health care programs, which provide incarcerated individuals access to medical, mental health, and dental care services that are consistent with the standards and scopes of care appropriate within a custodial environment.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Medical Program Shortfall**—\$40 million one-time General Fund in 2024-25 to address a deficit in the Medical Program budget driven by increases in various personnel-related and operational costs. This one-time funding will correct for the projected shortfall in the Medical Program while providing time to evaluate an ongoing solution to sustain increasing program costs.
- **Contract Medical Costs**—\$36.5 million ongoing General Fund and a reduction of \$12.1 million in reimbursement authority to address a structural deficit in the budget for Contract Medical services, which support the provision of specialty care services

for patients in prisons and community settings. The 2023 Budget Act included one-time funding for this purpose and the Budget provides ongoing resources to, among other things, update the funding model based on patient acuity levels.

- **COVID-19 Mitigation Costs**—\$38.3 million ongoing General Fund to support CDCR's COVID-19 prevention and mitigation activities. These resources will limit the future impacts of COVID-19 on incarcerated individuals and CDCR staff.
- **Employee Health Program Reduction**—A reduction of \$7.1 million ongoing General Fund to recognize efficiencies identified within the Employee Health Program for which resources were added in the 2023 Budget Act.

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### JUVENILE JUSTICE REALIGNMENT

The Division of Juvenile Justice closed on June 30, 2023, pursuant to Chapter 18, Statutes of 2021 (SB 92). Youth previously committed to the Division of Juvenile Justice have been transferred to the county probation department within their respective county of commitment, and the responsibility for the care and supervision of justice-involved youth has been fully transitioned from the state to counties.

The Budget includes \$208.8 million one-time General Fund in 2024-25 for the Juvenile Justice Realignment Block Grant (JJRBG) established by Chapter 337, Statutes of 2020 (SB 823), which is available to support counties in providing rehabilitative housing and supervision services to the youth population realigned pursuant to SB 823. The Budget also reflects an estimated increase of \$16.2 million General Fund to meet the requirement to adjust JJRBG funding annually by a rate commensurate with growth in the Juvenile Justice Growth Special Account, bringing the total amount available to an estimated \$225 million in 2024-25.

SB 823 required the Governor and the Legislature to work with stakeholders to establish a new funding distribution methodology for JJRBG by January 10, 2024. As part of the Budget, the Administration is proposing statutory changes to maintain the current funding formula specified in SB 823 for 2024-25 to: (1) provide more time for the Administration to engage with the Legislature and stakeholders on the best approach for achieving a refined funding allocation methodology that will lead to improved outcomes for realigned youth, and (2) help create greater certainty for counties regarding their allocation amounts for 2024-25, which is particularly important given the current fiscal climate.

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## PUBLIC SAFETY

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### CRIMINAL JUSTICE INVESTMENTS FOR SAFE AND SECURE COMMUNITIES

Public safety is a top priority in California, and funding to keep Californians safe is at an all-time high. Multifaceted criminal justice investments have been added in recent years that increase the safety of our communities. The state has made substantial investments in strategies focused on positive policing, including resources to support peace officer wellness and training, and addressing peace officer misconduct.

The Budget maintains nearly \$1.1 billion in recent public safety investments in recognition of the importance of keeping Californians safe. This includes \$140 million one-time General Fund since 2021-22 to assist non-profit organizations that have historically been targets of hate-motivated violence, providing them with resources to make physical security enhancements to non-profit organizations that are at high risk of violence and hate crimes based on ideology and beliefs. In October 2023, amid heightened fears and concerns among California's faith communities stemming from the ongoing conflict in the Middle East, the Administration—in concurrence with the Legislature—invested an additional \$20 million to augment the California Nonprofit Security Grant Program, doubling the amount of funding available in 2023-24. The 2023-24 funding will continue to be administered in support of projects through 2024-25, bolstering safety and security for faith communities. The state also receives funding annually from the federal Nonprofit Security Grant Program. Security enhancement projects include reinforced doors, gates, high-intensity lighting, alarms, and other security-related improvements.

An additional \$10 million was also authorized in 2023-24 to reimburse local law enforcement agencies' overtime costs for providing an in-person security presence at religious institutions and places of worship. This action helps support immediate response to security needs.

Additionally, the state has invested in programs to reduce organized retail theft, gun violence, illegal drugs, and other crimes. These include the following as shown in the Public Safety Investments chart below:

Public Safety Investments

Category	Department	Program	Dollars in Millions - General Fund Unless Footnoted			
			2022-23	2023-24	2024-25	2025-26
Organized Retail Theft and Other Crimes	BSCC	Local Law Enforcement Grants	\$85.0	\$85.0	\$85.0	\$ -
	BSCC	Vertical Prosecution Grant Program	10.0	10.0	10.0	-
	CHP	Retail Theft Task Force Expansion	6.0	6.0	6.0	10.5
	DOJ	Special Operations Unit	-	7.2	7.2	7.2
	DOJ	Task Force Participation and Prosecution Teams	11.0	11.0	11.0	5.4
Gun Violence	BSCC	California Violence Intervention and Prevention Grant Program <sup>1/</sup>	67.0	66.0	-	-
	Cal OES	Gun Violence and Domestic Violence Restraining Orders Public Outreach and Education <sup>2/</sup>	-	4.0	-	-
	DOJ	Carry Concealed Weapon Licenses <sup>3/</sup>	-	5.0	3.2	-
	DOJ	Implementation of Firearms Legislation <sup>3/</sup>	0.5	8.0	6.6	5.0
	Judicial	Firearm Relinquishment Program	20.0	-	-	-
	UC	Gun Violence Research	3.0	3.0	3.0	3.0
Illicit Drugs	DOJ	Fentanyl Enforcement Program	7.9	6.7	6.7	6.7
	Military	Drug Interdiction Program <sup>4/</sup>	15.0	15.0	15.0	15.0
Victim Services	BSCC	Missing and Murdered Indigenous Persons <sup>5/</sup>	4.0	16.0	4.0	-
	Cal OES	Emergency Services for Human Trafficking <sup>6/</sup>	10.0	17.0	7.0	7.0
	Cal OES	Family Justice Centers <sup>2/</sup>	-	10.0	-	-
	Cal OES	Medical Evidentiary Examinations for Sexual Assault Victims <sup>7/</sup>	6.7	6.7	6.7	6.7
	Cal OES	Sexual and Domestic Violence Prevention Grants <sup>8/</sup>	-	2.3	-	-
	VCB	Innovative Pilot Program for Victim Services and Trauma Recovery Centers	23.0	-	-	-
Community Public Safety	BSCC	Officer Wellness Grants	50.0	-	-	-
	BSCC	Use of Force and Deescalation Training Pilot Program	10.0	-	-	-
	Cal OES	California Internet Crimes Against Children Task Force	5.0	5.0	5.0	-
	Cal OES	Increase Support for the Law Enforcement Mutual Aid	25.0	35.0	25.0	-
	Cal OES	Nonprofit Security Grant Program <sup>9/</sup>	50.0	40.0	-	-
	CHP	Body Worn Camera Statewide Implementation <sup>3/</sup>	-	9.9	9.9	4.9
	CHP	Highway Violence Task Force	4.0	3.3	3.3	-
	CHP	Recruitment Campaign <sup>3/</sup>	2.0	2.0	2.0	-
	CHP	Side Show Task Force	5.5	-	-	-
POST	Officer Wellness Training and Research	5.0	-	-	-	
<b>Totals:</b>			<b>\$425.6</b>	<b>\$374.1</b>	<b>\$216.6</b>	<b>\$71.4</b>

<sup>1/</sup> \$200 million appropriated over three years beginning in 2021-22.

<sup>2/</sup> \$11 million one-time appropriated in 2021-22.

<sup>3/</sup> Special Fund.

<sup>4/</sup> Limited-term funding through 2025-26.

<sup>5/</sup> An additional one-time augmentation of \$12 million appropriated in 2023-24.

<sup>6/</sup> \$10 million appropriated in 2021-22.

<sup>7/</sup> \$6.7 million appropriated in 2021-22.

<sup>8/</sup> \$15 million one-time appropriated in 2021-22.

<sup>9/</sup> \$50 million one-time appropriated in 2021-22.

- **Combatting Organized Retail Theft and Other Crimes**—\$373.5 million General Fund over four years to bolster local law enforcement efforts to address retail theft and other crimes. This includes ongoing resources to expand and make permanent California Highway Patrol's retail theft task forces as well as the Department of Justice's Special Operations Unit and other task force and prosecution teams. These

statewide enforcement efforts combat violent career criminals, gangs, and organized crime groups by using electronic surveillance and advanced investigative techniques.

- **California Violence Intervention and Prevention (Cal VIP) Grant Program**—\$200 million General Fund was provided over three years to expand violence prevention efforts within communities that focus on those at the highest risk of violence.
- **Raising Awareness on Gun Violence Restraining Orders**—\$15 million one-time General Fund across 2021-22 (\$11 million) and 2023-24 (\$4 million) to facilitate education and training efforts related to gun violence restraining orders, including a public awareness campaign, grants to domestic violence groups to conduct outreach, and gun violence restraining order trainings to entities statewide.
- **Increase Support for Local Law Enforcement Mutual Aid**—\$75 million one-time General Fund (\$25 million per year for three years, beginning in 2022-23) to provide local law enforcement support during disasters and emergencies. This funding was augmented by an additional \$10 million investment in 2023-24 to reimburse local law enforcement agencies' overtime costs for providing an in-person security presence at religious institutions and places of worship.
- **California Internet Crimes Against Children Task Force**—\$15 million one-time General Fund (\$5 million per year for three years, beginning in 2022-23) to continue the existing level of funding for this program, which helps state and local law enforcement agencies develop an effective response to technology-facilitated child sexual exploitation and combatting underground child pornography rings.
- **Officer Wellness and Training**—\$65 million one-time General Fund for research and grants to support peace officers' physical, mental, and emotional wellness, which is essential for creating safer communities. Additionally, a Use of Force and De-escalation Training pilot program was added to fortify positive policing strategies.
- **Highway Violence Task Force**—To address the significant increase in violent crimes occurring on state highways, the California Highway Patrol was provided \$10.7 million General Fund over three years beginning in 2022-23.
- **Sideshow Task Force**—In 2022-23, the California Highway Patrol received \$5.5 million one-time General Fund to combat illegal street racing and sideshow activities.

## SIGNIFICANT BUDGET ADJUSTMENTS

- **Drug Interdiction Continuation**—An increase of \$30 million General Fund (\$15 million in 2024-25 and \$15 million in 2025-26) to further expand the Military Department's existing drug interdiction efforts to prevent drug trafficking by transnational criminal organizations throughout the state, with a particular focus on assisting federal, state, local, and tribal law enforcement agencies in combatting fentanyl. The 2022 Budget Act included \$15 million in 2022-23 and 2023-24 to support this program. This brings the total investment to \$60 million for the continued expansion of drug interdiction efforts.
- **Proposition 47 Savings**—Proposition 47, passed in 2014, requires misdemeanor rather than felony sentencing for certain property and drug crimes and permits incarcerated persons previously sentenced for these reclassified crimes to petition for resentencing. The Budget estimates net General Fund savings of \$87.8 million in 2024-25. These funds are allocated according to the formula specified in the ballot measure, which requires 65 percent be allocated for grants to public agencies to support various recidivism reduction programs (such as mental health and substance use treatment services), 25 percent for grants to support truancy and dropout prevention programs, and 10 percent for grants for victim services.
- **Post Release Community Supervision**—The Post Release Community Supervision Act of 2011 authorized CDCR to release certain incarcerated individuals to county supervision. The state provides funding to those counties. The Budget estimates \$4.4 million General Fund will be allocated to counties for this purpose in 2024-25.
- **Community Corrections Performance Incentive Grant**—The Community Corrections Performance Incentive Grant, Chapter 608, Statutes of 2009 (SB 678), was created to provide incentives for counties to reduce the number of felony probationers sent to state prison. The Budget includes \$113.6 million General Fund for county probation departments. In the prior three years, funding for this item was held constant due to the COVID-19 Pandemic's effect on probation populations, law enforcement practices, and court processes. The Budget reverts to the previous methodology for calculating incentive payments to the counties beginning in 2024-25, as specified in existing statute and because recent data suggest the number of felony probationers sent to state prison is normalizing to pre-pandemic levels.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Board of State and Community Corrections Loan**—A budgetary loan of \$100 million from the Cannabis Tax Fund to the General Fund is proposed from resources not currently projected to be used for operational or programmatic purposes. (See the Cannabis Section in the General Government and Statewide Issues Chapter for more information.)
- **Adult Reentry Grant**—A one-year pause of \$57 million General Fund for the Adult Reentry Grant in 2024-25, with the 2024-25 funding reallocated across three years beginning in 2025-26 at \$19 million each year.
- **Cal VIP Grant Program**—A reduction of \$9 million General Fund beginning in 2025-26, which will be replaced by funding from the newly created Gun and Ammunition Tax. Chapter 231, Statutes of 2023 (AB 28) established the Gun and Ammunition Tax in California, which funds the Gun Violence Prevention and School Safety Fund. Beginning in 2025-26, it is estimated that up to \$75 million will be continuously appropriated to the Board of State and Community Corrections annually to administer and award Cal VIP grants, which may be used in lieu of General Fund.
- **Firearm Relinquishment Programs**—The Budget includes two General Fund reductions for programs that would otherwise have been administered in the current year: \$21 million for the Office of Emergency Services Gun Buyback Program and \$20 million (of the \$40 million appropriated) for the Judicial Council Firearm Relinquishment Grant Program.
- **Public Defender Pilot Program**—A reduction of \$40 million one-time General Fund in 2023-24, the third and final year of funding for the Public Defender Pilot program. Funding for this pilot Grant Program was distributed in 2021-22 and 2022-23 (\$100 million total), which will allow for the program evaluation as planned.
- **Community Corrections Partnership Plan**—A reduction of \$8 million General Fund beginning in 2024-25 and ongoing for counties that provide Community Corrections Partnership Plans and reports.
- **Proud Parenting Grant Program**—A reduction of \$835,000 General Fund beginning in 2024-25 and ongoing to the Proud Parenting Grant Program. The grant program has been administered by the Board of State and Community Corrections since 2005;

grants are provided to community-based organizations, county offices of education, county probation departments, and tribes to provide services to support young parents (age 25 and younger) who are or were involved in the juvenile justice systems and/or who are considered crossover youth within the child welfare system.

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## VICTIM SERVICES

Crime victims and their families bear significant physical, emotional, and financial burdens. The Budget continues the state's commitment to both assist crime victims and their families in recovering from such traumas, and maintains investments that support those who face a high risk of victimization. In addition, the 2022 Budget Act included a trigger to prioritize changes to the victim compensation benefit program and the elimination of the restitution fine. This determination will be made in the spring and depend on the ability of the General Fund to support this ongoing augmentation.

### RECENT INVESTMENTS

- **Trauma Recovery Centers**—\$23 million one-time General Fund in 2022-23, to be spent over three years, to support existing trauma recovery centers and to establish an innovative pilot program to operate satellite offices in hard-to-reach and/or rural areas affiliated with a local organization and overseen by an existing trauma recovery center.
- **Expanded Victim Benefits**—\$14 million ongoing beginning in 2022-23, including \$7 million Federal Trust Fund expenditure authority, to reflect the Federal Victims of Crime Act reimbursement rate increase from 60 percent to 75 percent, and \$7 million General Fund and statutory changes authorizing the California Victim Compensation Board to approve claims for incarcerated individuals who were falsely accused of crimes.
- **Supportive Services for Victims**—\$1.8 million ongoing General Fund to deliver services to victims throughout CDCR's parole hearing process and to survivors of those killed in officer-involved shootings investigated by the Department of Justice.
- **Victims of Crime Act Supplemental Funding**—\$100 million one-time General Fund in 2021-22 to supplement federal funding supporting a variety of services for domestic violence victims, enabling existing programs to continue, while building capacity to handle the increased need resulting from an increase in domestic violence during the COVID-19 Pandemic.

- **Domestic and Sexual Violence, Human Trafficking, and Children's Services**—\$17.3 million one-time General Fund across 2021-22 (\$15 million) and 2023-24 (\$2.3 million) to expand domestic violence and sexual violence prevention efforts; \$6.7 million ongoing General Fund beginning in 2021-22 to increase reimbursements to local law enforcement agencies to offset the cost of reimbursing qualified health care professionals, hospitals, or other emergency medical facilities for medical evidentiary examinations for all sexual assault victims; \$51 million one-time General Fund over five years, beginning in 2021-22, to expand human trafficking survivor support programs; and \$21 million one-time General Fund across 2021-22 (\$11 million) and 2023-24 (\$10 million) to support the Family Justice Center Program providing services for victims and their children.
- **Media Outreach to Victims of Violent Crime**—\$3 million one-time Restitution Fund in 2022-23 to conduct an outreach campaign to raise awareness of statewide victim support services, while targeting hard-to-reach populations.

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## DEPARTMENT OF JUSTICE

As the chief law officer of the state, the Attorney General has the responsibility to see that the laws of California are uniformly and adequately enforced. This responsibility is fulfilled through the diverse programs of the Department of Justice (DOJ). The Department provides litigation services on behalf of the people of California; serves as legal counsel to state agencies; provides oversight, enforcement, education, and regulation of California's firearms laws; provides evaluation and analysis of physical evidence; and supports the data needs of California's criminal justice community. The Budget includes total funding of approximately \$1.3 billion, including \$487 million General Fund, to support the DOJ.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Small Client Legal Workload**—\$4 million General Fund in 2024-25 through 2026-27 to retain baseline level funding that was initially authorized in the 2021 Budget Act for three years to support workload on behalf of small client departments.
- **Controlled Substance Utilization Review and Evaluation System (CURES) Fee**—To address a shortfall in the CURES Fund, the Budget proposes to increase the CURES fee from \$9 to \$15 beginning April 1, 2025, to cover DOJ's actual costs to administer the CURES program.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget includes a budgetary loan of \$100 million from the Litigation Deposits Fund to the General Fund in 2024-25 from idle resources not required for currently projected operational or programmatic purposes. This is in addition to the \$400 million budgetary loan from the Litigation Deposits Fund included in the 2023 Budget Act, for a total loan amount of \$500 million.

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### OFFICE OF EMERGENCY SERVICES

The Office of Emergency Services (Cal OES) serves as the state's leadership hub during all major emergencies and disasters. This includes responding, directing, and coordinating local, state, and federal resources, and mutual aid assets across all regions to support the diverse communities across the state. Cal OES also builds disaster resilience by supporting local jurisdictions and communities through planning and preparedness activities, training, and facilitating the immediate response to an emergency through the longer-term recovery phase. During this process, Cal OES serves as the state's overall coordinator and agent to secure federal government resources through the Federal Emergency Management Agency. The Budget includes \$3 billion (\$530.3 million General Fund) and 1,909 positions for Cal OES.

### SIGNIFICANT BUDGET ADJUSTMENT

- **Public Safety Radio Modernization to Support Equal Access to 9-1-1 Services**—An increase of \$6.4 million State Emergency Telephone Number Account funds an additional 12 positions to continue implementation of the California Radio Interoperable System, a statewide public safety radio system that dramatically improves interoperability for state, local, and federal public safety responders. These modernization efforts are vital to make sure first responders have equal access to voice and data communications wherever their mission takes them. The system's expanded coverage will include connecting the front-line responders to centralized command and dispatch.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Flexible Cash Assistance for Survivors of Crime**—A delay of \$47.5 million General Fund appropriated in the 2022 Budget Act to establish an assistance program to improve the safety, healing, and financial stability for survivors and the loved ones of those violently injured or killed. The Budget includes the remaining \$47.5 million for this program in 2025-26.
- **Building Resilience**—A reversion of \$45 million General Fund for a grant program that supports community hardening efforts through leveraging the federal Hazard Mitigation Grant Program. The Budget maintains \$55 million one-time General Fund for this program.
- **Multifamily Seismic Retrofit Matching Funds**—A reversion of \$15 million General Fund for establishing the Seismic Retrofitting Program for Soft Story Multifamily Housing authorized in Chapter 48, Statutes of 2022 (SB 189).

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## JUDICIAL BRANCH

The Judicial Branch consists of the Supreme Court, courts of appeal, trial courts, the Habeas Corpus Resource Center, and the Judicial Council. The Judicial Council is responsible for managing the resources of the Judicial Branch. The trial courts are funded with a combination of General Fund, county maintenance-of-effort requirements, fines, fees, and other charges. Other levels of the Judicial Branch receive most of their funding from the General Fund. The Budget includes total funding of \$5.2 billion (\$3.2 billion General Fund and \$2 billion other funds) in 2024-25 for the Judicial Branch, of which \$3 billion is provided to support trial court operations.

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## MAINTAINING ACCESS TO JUSTICE

The Budget maintains recent trial court investments to support access to justice, including a total of \$230.5 million ongoing General Fund that has been provided since the 2021 Budget Act to support general trial court operations, and \$100 million ongoing General Fund provided in the 2022 Budget Act to promote fiscal equity among the trial courts and improve existing service levels. In addition, the Budget maintains investments in recently enacted fine and fee reforms that provide financial relief for individuals, including the elimination of certain administrative fees for criminal offenses, the establishment of the Ability-to-Pay program that allows indigent and low-income individuals to apply online to have their fines and fees reduced according to their ability to pay, and the reduction of civil assessment fees from a maximum of \$300 to \$100, among others. Furthermore, the Judicial Branch continues to implement recent

investments in technology innovations to modernize court operations, including technology enhancements to support remote access to courtroom proceedings by providing a publicly accessible audio stream in California trial courts.

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### TRIAL COURT RESERVES

The Budget provides greater flexibility to the trial courts to continue support for access to justice. Existing law authorizes the trial courts to maintain a reserve balance at three percent of the total operating budget of the previous fiscal year. The Budget increases the reserve cap from three percent to five percent and allows the five smallest courts to hold up to \$100,000 in reserves. These changes give the trial courts more flexibility to plan for large one-time expenses, like facility repairs and information technology projects.

### SIGNIFICANT BUDGET ADJUSTMENTS

- **Trial Court Trust Fund Backfill**—A total of \$83.1 million ongoing General Fund to continue to backfill the Trial Court Trust Fund for revenue declines expected in 2024-25.
- **State Court Facilities and Construction Fund Backfill**—A total of \$80 million in 2024-25 and \$119 million ongoing General Fund to continue to backfill a projected shortfall in the State Court Facilities and Construction Fund and to maintain existing service levels.
- **Self-Help Centers**—An increase of \$19.1 million ongoing General Fund to continue the current baseline funding level for self-help centers in trial courts statewide.
- **Trial Court Employee Health Benefits**—An increase of \$15.8 million ongoing General Fund for trial court employee health benefit and retirement costs. The state began consistently funding the increased health benefit and retirement costs for the trial courts in 2014-15.
- **Facility Operations and Maintenance**—An increase of \$3.6 million ongoing General Fund for trial court facility operations and maintenance for a new Stanislaus County courthouse opening in 2024-25.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Trial Court Trust Fund Unrestricted Balance**—A one-time reversion of \$75 million of the unrestricted fund balance in the Trial Court Trust Fund to the General Fund. This unrestricted fund balance exists primarily from cost savings from previous allocations to the Judicial Branch where no mechanism exists to return the funds to the General Fund.
- **Trial Court Emergency Fund**—A one-time reversion of \$5 million of the \$10 million available in the Trial Court Emergency Fund. The Budget maintains \$5 million to support emergency situations, revenue shortages, or budgetary imbalances.

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# LABOR AND WORKFORCE DEVELOPMENT

The Labor and Workforce Development Agency supports pathways to quality jobs and equity through workforce development strategies. The Governor's Budget continues to make investments to upgrade and modernize information technology systems to improve the operation and employee experience for worker health and safety programs, unemployment, and paid family leave. Additionally, the Administration is taking steps to address workers' compensation wait times.

## SIGNIFICANT BUDGET ADJUSTMENTS

- **Unemployment Insurance Trust Fund Loan Interest**—\$331 million one-time funding (\$231 million General Fund) to pay the annual interest payment on the state's Unemployment Insurance loan balance. Of this amount, \$100 million will be funded by the Employment Training Fund, consistent with existing statutory authority that allows the use of these funds for this purpose.
- **EDDNext**—\$326.8 million one-time in 2024-25 (\$163.4 million General Fund) to continue the planning and development of EDDNext, for the third year of a five-year plan to modernize the Employment Development Department (EDD). The effort includes enhancements to EDD's benefits system—improving call centers, simplifying forms and notices, including user testing and engagement, developing data analysis tools to continue curbing fraudulent benefit claims, and training.
- **Division of Workers' Compensation**—An increase of \$12.3 million Workers' Compensation Administration Revolving Fund and 71.0 positions phased in over

three years for the Department of Industrial Relations to address increasing workload and reduce hearing wait times.

- **Workers' Compensation Appeals Board**—An increase of \$2.8 million Workers' Compensation Administration Revolving Fund and 13.0 positions phased in over three years to reduce the backlog at the Workers' Compensation Appeals Board. The Budget also proposes statutory changes to clarify the time period for the Board to issue a decision on an appeal.
- **Cal/OSHA Data Modernization**—An increase of \$25.2 million Labor and Workforce Development Fund one-time for the Department of Industrial Relations to continue the Cal/OSHA data modernization information technology project to upgrade outdated systems and processes.
- **Electronic Adjudication Management System**—An increase of \$22.1 million Workers Compensation Administration Revolving Fund one-time for the Department of Industrial Relations to continue the Electronic Adjudication Management System.
- **Public Works Information Technology System**—An increase of \$10.6 million Labor and Workforce Development Fund one-time for the Department of Industrial Relations to complete enhancements to the Public Works Information Technology System.
- **Rural Strategic Engagement Program**—An increase of approximately \$8.3 million Labor and Workforce Development Fund annually for three years for the Department of Industrial Relations and the Agricultural Labor Relations Board to educate rural workers on workplace rights under the direction of, and in coordination with, the Labor and Workforce Development Agency.

### ADDRESSING THE BUDGET PROBLEM

The 2022 Budget invested approximately \$2.2 billion General Fund towards the state's goals of increasing the number of apprenticeships; workforce training to mitigate the effects of climate change; and creating more innovative and accessible opportunities to recruit, train, hire, and advance an ethnically and culturally inclusive health and human services workforce. The Budget largely maintains those investments, but proposes reductions of approximately \$100 million General Fund. The Budget also proposes delays of \$734.5 million total funds from 2023-24 and prior years to 2024-25 and future years (\$100 million in 2024-25, \$479.5 million in 2025-26, and \$155 million in 2026-27).

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **California Jobs First (Formerly the Community Economic Resilience Fund)**—A delay of \$300 million General Fund for California Jobs First, an inter-agency partnership of the Labor and Workforce Development Agency, the Office of Planning and Research, and the Governor’s Office of Business and Economic Development to support resilient, equitable, and sustainable regional economies. The Budget includes \$100 million General Fund annually in 2024-25 through 2026-27 for this program.
- **Healthcare Workforce Investments**—A delay of \$140.1 million General Fund for the Nursing and Social Work Initiatives to 2025-26. Additionally, given lower-than-anticipated Mental Health Services Act revenue, the Budget also delays \$189.4 million Mental Health Services Fund to 2025-26 for various Department of Health Care Access and Information workforce investments. The Budget maintains \$974.4 million (General Fund and Mental Health Services Fund) through 2025-26 for various workforce investments in the Department of Health Care Access and Information. (See the Health and Human Services Chapter for additional information.)
- **High Road Training Partnerships**—A reduction of \$45 million General Fund in 2023-24 for the High Road Training Partnerships program at the California Workforce Development Board. The Budget maintains \$90 million over two years for this program.
- **Apprenticeship Innovation Fund**—A delay of \$40 million General Fund to 2025-26 and 2026-27 (\$20 million each year) for the Apprenticeship Innovation Fund at the Department of Industrial Relations.
- **Goods Movement Workforce Training Facility**—A delay of \$40 million General Fund for a Goods Movement Workforce Training Facility in Southern California. The Budget includes \$20 million General Fund for this purpose in both 2025-26 and 2026-27. (See the Climate Change Chapter for additional information.)
- **California Youth Apprenticeship Program**—A delay of \$25 million General Fund to 2025-26 for the California Youth Apprenticeship Program at the Department of Industrial Relations.
- **Low Carbon Economy Program**—A reduction of \$15 million General Fund for the Low Carbon Economy Grant Program at the California Workforce Development Board. The Budget maintains \$30 million (\$15 million General Fund and \$15 million

Greenhouse Gas Reduction Fund) over two years for this program. (See the Climate Change Chapter for additional information.)

- **Displaced Oil and Gas Worker Pilot Fund**—A reversion of \$10 million General Fund for the Displaced Oil and Gas Worker Pilot Fund at EDD. The Budget maintains \$30 million General Fund for this program. (See the Climate Change Chapter for additional information.)
- **Emergency Medical Technician Training**—A reduction of \$10 million General Fund for the Emergency Medical Technician training program at EDD. The Budget maintains \$30 million General Fund for this program over two years.
- **Women in Construction Unit**—A reduction of \$5 million General Fund ongoing for the Women in Construction Unit at the Department of Industrial Relations. The Budget maintains \$10 million General Fund ongoing for this program.
- **Labor and Workforce Development Fund Loan**—A budgetary loan of \$125 million from the Labor and Workforce Development Fund to the General Fund is proposed from resources not currently projected to be used for operational or programmatic purposes.

# GENERAL GOVERNMENT AND STATEWIDE ISSUES

This chapter describes items in the Governor's Budget that are statewide issues or related to various departments.

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## INVESTMENTS IN BUSINESS AND INNOVATION

The state has made significant investments in recent years to support small businesses, including additional funding to bolster existing grant programs and technical assistance centers, new programs to support entrepreneurs and advance an inclusive economy, grants to provide direct assistance to businesses impacted by the COVID-19 Pandemic, and grants to small agriculture-related businesses impacted by both drought and recent storms. In addition to making a historic investment of nearly \$4 billion for the California Small Business COVID-19 Relief Grant Program, the state has made General Fund investments totaling over \$800 million to support California businesses. The Budget continues the state's commitment to support businesses and maintain investments made in recent years.

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## CALIFORNIA COMPETES

The California Competes grant program was created in the 2021 Budget Act to extend the success of the California Competes Tax Credit program to businesses that cannot

fully benefit from a nonrefundable tax credit, but still present vital job growth and investment opportunities that are at risk of taking place outside of California. The California Competes grant program is one of the state's main incentive programs for companies competing for federal funding under the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act. The 2022 and 2023 Budget Acts each included \$120 million one-time General Fund for the California Competes grant program, added language to give priority to grant program funds for semiconductor manufacturing and research and development, and removed the cap preventing any one grantee from receiving more than 30 percent of the program's total amount of grants allocated for semiconductor-related projects.

The Budget includes a total of \$60 million General Fund, comprised of \$10 million in savings from 2023-24 and \$50 million in new funding in 2024-25, to extend the California Competes grant program for one additional year.

### **SIGNIFICANT BUDGET ADJUSTMENT**

- **Recapitalization of the Infrastructure State Revolving Fund**—An increase of \$50 million one-time General Fund to recapitalize the Infrastructure State Revolving Fund at the California Infrastructure and Economic Development Bank (IBank). This program provides financing to local governments for infrastructure related to clean energy, water, and environmental projects. With the investment of \$162 million General Fund when the program was created in 1999, IBank has issued over \$1 billion in loans, supporting over 100 projects and creating over 24,000 new jobs.

### **ADDRESSING THE BUDGET PROBLEM**

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **City of Fresno Public Infrastructure Plan**—A delay of \$100 million General Fund for the City of Fresno's Public Infrastructure plan. The 2023 Budget Act included \$250 million General Fund to support the development of downtown Fresno. The Budget maintains \$50 million in 2023-24 for this purpose and delays the remaining \$200 million General Fund by one year, resulting in \$100 million being available in 2025-26 and 2026-27.

## OFFICE OF PLANNING AND RESEARCH

The Office of Planning and Research (OPR) develops long-range state goals and policies to address four key areas: land use and planning, climate risk and resilience, sustainable economic development, and targeted long-range research needs. OPR consists of the State Planning and Policy Program, California Strategic Growth Council, Office of Community Partnerships and Strategic Communications, and California Volunteers.

### REORGANIZATION OF THE DEPARTMENT

OPR has expanded significantly in recent years, from a budget of \$54 million in 2016-17 to \$1.1 billion in 2024-25. In recognition of this growth and the number of programs and initiatives within OPR, the 2023 Budget Act began transitioning OPR to a more traditional department that relies on state civil service classifications. To further streamline efforts and enable OPR to focus on its core responsibilities, the Administration plans to review some programs within OPR to determine if other state departments are better suited to administer those programs.

Furthermore, the Administration proposes to establish California Volunteers as a separate entity from the OPR that may include other programs better aligned with its mission. The Administration will release a detailed proposal for this transition as part of the spring budget process.

### SIGNIFICANT BUDGET ADJUSTMENT

- **California Environmental Quality Act Judicial Streamlining**—\$2.3 million ongoing General Fund to implement the newly adopted and newly renewed judicial streamlining provisions in the Public Resources Code for certain infrastructure and environmental leadership development projects.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Office of Community Partnerships and Strategic Communications**—A reversion of \$5 million in 2023-24 and a reduction of \$8 million in 2024-25 and 2025-26 from the Office of Community Partnerships and Strategic Communications. The Budget

maintains \$60 million in 2023-24 and \$57 million in 2024-25 and 2025-26 to continue the state's top priority outreach campaigns.

- **California Experience Corps**—A reversion of \$8.8 million from the California Experience Corps program. In 2022-23, California Volunteers awarded \$1.2 million in grants to volunteer programs to engage older adults in volunteer service.

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## CANNABIS

The state continues to work to strengthen California's legal cannabis market. Efforts to date include reform and simplification of the tax structure, fee relief to support entry into the legal market, investment in grant programs that foster equity, providing resources to cities and counties to expand pathways for local licensing and regulation of cannabis retailers, and assisting local governments to move licensees from provisional licensure to annual licenses.

Comprehensive tax reforms included in Chapter 56, Statutes of 2022 (AB 195), suspended the cannabis cultivation tax and modified cannabis excise tax remittance to the point of sale. Additionally, the state created numerous tax programs: the High-Road Cannabis Tax Credit, Cannabis Equity Tax Credit, and the Cannabis Equity Retailer Vendor Compensation Program.

Moving forward, the state will continue focusing on reforms that support and strengthen enforcement against the illegal market, and reinforce compliance, accountability, and stability within the legal market.

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## UPDATED ALLOCATION OF CANNABIS TAX FUND

Proposition 64 specifies the allocation of resources in the Cannabis Tax Fund, which are continuously appropriated. Pursuant to Proposition 64, expenditures are prioritized for regulatory and administrative workload necessary to implement, administer, and enforce the Cannabis Act, followed by research and activities related to the legalization of cannabis and the past effects of its criminalization. Once these priorities have been met, the remaining funds are directed to youth education, prevention, early intervention, and treatment; environmental protection; and public safety-related activities. AB 195 requires that these Allocation 3 programs are funded at a baseline of approximately \$670 million, to the extent available, and included a \$150 million General Fund appropriation to backfill revenues, which has been fully allocated in 2023-24.

The Budget estimates \$568.9 million will be available for Allocation 3 programs in 2024-25 as follows:

- **Education, prevention, and treatment of youth substance use disorders and school retention**—60 percent (\$341.3 million)
- **Clean-up, remediation, and enforcement of environmental impacts created by illegal cannabis cultivation**—20 percent (\$113.8 million)
- **Public safety-related activities**—20 percent (\$113.8 million)

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. This includes a budgetary loan of \$100 million from the Board of State and Community Correction's Cannabis Tax Fund subaccount to the General Fund from currently unobligated resources. See the Criminal Justice and Judicial Branch Chapter for additional information.

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## STATEWIDE BROADBAND NETWORK IMPLEMENTATION

Chapter 112, Statutes of 2021 (SB 156) established the California Department of Technology (CDT) Office of Broadband and Digital Literacy and requires CDT to develop a statewide open-access middle-mile network to expand access to high-speed broadband for all Californians and close the digital divide across the state. The state has made significant investments in previous years and provided a total of \$3.9 billion (\$2.5 billion State Fiscal Recovery Funds from the American Rescue Plan Act of 2021 and \$1.4 billion General Fund) for CDT to complete the more than 10,000 miles needed for the network through a combination of construction, purchases, and long-term leases.

To complement middle-mile development, the state previously provided the California Public Utilities Commission (CPUC) a total of \$1.45 billion (\$550 million Capital Projects Funds from the American Rescue Plan Act of 2021 and \$900 million General Fund) for last-mile broadband infrastructure grants. This is part of a multiyear plan to provide \$2 billion in grants to help enhance access to high-speed broadband service in unserved and underserved communities. Additionally, the state has previously invested \$175 million General Fund in the Broadband Loan Loss Reserve Fund. This is part of a proposed multiyear plan to provide \$500 million General Fund to local governments,

tribes, and non-profit organizations with loans for broadband infrastructure development.

### SIGNIFICANT BUDGET ADJUSTMENT

The Budget includes the following adjustment to the broadband implementation project:

- **Middle Mile**—An additional \$1.5 billion General Fund over two years (\$250 million in 2024-25 and \$1.25 billion in 2025-26) for CDT to complete the development of the statewide middle-mile network. Due to changes in scope and the associated costs, as well as inflation costs, additional funding will be necessary to complete the project and bring broadband connectivity to the state's remaining unconnected and under-connected communities by December 31, 2026.

### ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include:

- **Last Mile Infrastructure Grants**—A delay of \$100 million General Fund from 2024-25 to 2026-27 for last-mile infrastructure grants at the CPUC. This maintains the previously appropriated \$1.45 billion and reflects future investments of \$550 million General Fund over three years (\$100 million in 2024-25, \$200 million in 2025-26, and \$250 million in 2026-27), for a program total of \$2 billion.
- **Broadband Loan Loss Reserve (BLLR) Fund**—A reduction of \$250 million General Fund (\$150 million in 2024-25 and \$100 million in 2025-26) for the BLLR. The Budget maintains \$500 million for the program, with \$175 million General Fund in 2023-24, \$150 million in 2024-25, and \$175 million in 2025-26.

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## EMPLOYEE COMPENSATION AND COLLECTIVE BARGAINING

The Budget includes \$1.3 billion (\$676.3 million General Fund) for increased employee compensation, health care costs for active state employees, and retiree health care prefunding contributions for active employees in 2024-25. Included in these costs are collectively bargained salary and benefit increases resulting from contract and side letter negotiations. Funding is also included for 2025 calendar year projected increases in health care and dental premiums and enrollment.

Collective bargaining negotiations will commence with two bargaining units representing Highway Patrol Officers and Firefighters, whose contracts or side letter agreements expire in summer 2024.

### ADDRESSING THE BUDGET PROBLEM

In an effort to address the projected budget shortfall, the Department of Finance issued Budget Letter 23-27 directing state entities to reduce current year spending and take necessary measures to ensure more prudent spending. In addition, the Budget proposes the following:

- **Telework Stipend Savings**—The state will negotiate with each bargaining unit for the elimination of the telework stipend first offered to state employees in 2021-22. The Budget includes estimated savings of \$51.2 million (\$25.6 million General Fund), assuming the stipend is eliminated beginning with the July 2024 pay period. The state will make every attempt to reach these savings through collective bargaining.
- **Vacant Position Savings**—The Department of Finance will work closely with departments and agencies to determine the appropriate reductions associated with vacant positions in 2024-25. Appropriations reduced through this process will revert to full funding levels in future budget years.
- **Payroll Deferral**—The Budget proposes to defer state employees' payroll costs from June 30, 2025, to July 1, 2025. Deferring one month of payroll, estimated at \$3.2 billion (\$1.6 billion General Fund), will shift the associated costs from 2024-25 to 2025-26. This budgetary solution will reduce costs in 2024-25 to address the projected budget deficit. The proposed solution will only be reflected in the state's accounting and will not affect the timing of payments issued to state employees.

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### PAYING DOWN UNFUNDED PENSION LIABILITIES

The Administration remains committed to the security of state retiree benefits and the long-term sustainability of state pension obligations. Over the last decade, the state implemented significant measures to address its retirement liabilities through public pension law reform, implementation of funding strategies to pay down unfunded pension and retiree health benefits, and the allocation of billions of dollars in supplemental funding beyond the required annual contributions to the California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS). The Budget includes:

- **State Employees' Retirement Contributions**—\$6.9 billion (\$3.5 billion General Fund) for the statutorily required annual state contribution to CalPERS for state pension costs in 2024-25. This is \$1.6 billion (\$1.2 billion General Fund) lower than the 2023 Budget Act due to the application of prior Proposition 2 debt repayment funding paid to CalPERS. Included in these costs are \$615.1 million General Fund for California State University retirement costs. Additionally, the Budget includes \$885 million one-time Proposition 2 debt repayment funding as a supplemental payment toward the state plans' unfunded liabilities.
- **Teachers' Retirement Contributions**—\$4.2 billion General Fund for the statutorily required annual state contribution to CalSTRS in 2024-25. The roughly \$302 million increase from the 2023 Budget Act is due to higher-than-anticipated growth in creditable compensation from 2021-22 to 2022-23.
- **State Retiree Health Care Benefits**—\$375 million in one-time Proposition 2 debt repayment funding in 2024-25 for the employer's share of contributions to pay for future retiree health benefits.

The State Retirement and Health Care Contributions figure provides a historical overview of contributions to CalPERS, CalSTRS, the Judges' Retirement System (JRS), the Judges' Retirement System II (JRS II), and the Legislators' Retirement System (LRS) for pension and health care benefits.

**State Retirement and Health Care Contributions** <sup>1/ 2/ 3/</sup>  
(Dollars in Millions)

	CalPERS	CSU CalPERS	CalSTRS	JRS	JRS II	LRS <sup>5/</sup>	Active Health & Dental <sup>6/</sup>	Retiree Health & Dental	CSU Retiree Health	Employer OPEB Prefunding <sup>7/</sup>
2015-16	\$4,338	\$585	\$1,935	\$190	\$67	\$1	\$2,968	\$1,556	\$263	\$63
2016-17	4,754	621	2,473	202	68	1	3,104	1,623	272	342 <sup>8/</sup>
2017-18	5,188	661	2,790	199	80	1	3,192	1,695	285	189
2018-19	5,506	683	3,082	194	84	1	3,255	1,759	313	394
2019-20	5,946	716	3,323	242	91	1	3,371	1,844	326	562
2020-21	4,925	680	3,428 <sup>4/</sup>	225	84	1	3,398	1,938	339	600
2021-22	5,363	677	3,862	194	91	1	3,501	2,019	356	1,292 <sup>9/</sup>
2022-23	7,475	744	3,712	208	86	1	3,731	2,134	374	735
2023-24	7,728	744	3,939	211	89	0	4,067	2,374	420	711
2024-25 <sup>10/</sup>	6,268	615	4,240	217	92	0	4,447	2,723	484	683

<sup>1/</sup> The chart does not include contributions for University of California pension or retiree health care costs.

<sup>2/</sup> The chart does not reflect the following pension payments: \$6 billion supplemental payment to CalPERS in 2017-18 authorized by Chapter 50, Statutes of 2017 (SB 84), additional payments to CalPERS and CalSTRS authorized in Chapter 33, Statutes of 2019 (SB 90), Chapter 859, Statutes of 2019 (AB 118), Chapter 78, Statutes of 2021 (AB 138), Chapter 67, Statutes of 2022 (SB 191), Chapter 12, Statutes of 2023 (SB 101), and Proposition 2 payments to CalPERS proposed in the 2024-25 Governor's Budget.

<sup>3/</sup> In addition to the Executive Branch, this chart includes Judicial and Legislative Branch employees. Contributions for judges and elected officials are included in JRS, JRS II, and LRS. Amounts displayed in the CalPERS column include statewide contributions to the five CalPERS state plans, including contributions from employers that are not included in the annual Budget Act.

<sup>4/</sup> As part of the 2020 Budget Act, the Teachers' Retirement Board's statutory authority to adjust the state contribution rate for fiscal year 2020-21 was suspended. The amount shown excludes the additional \$297 million in supplemental pension payment from Proposition 2 debt payment funding authorized in the 2021 Budget.

<sup>5/</sup> No state employer contributions to the Legislators' Retirement System are included in the 2023-24 or 2024-25 amounts. The fund is in a surplus position and CalPERS reported no normal cost in either year due to the termination of all active members.

<sup>6/</sup> These amounts include health, dental, and vision contributions for employees within state civil service, the Judicial and Legislative Branches, and the California State University (CSU).

<sup>7/</sup> Amount reflects the employer contribution to pay down the Other Post-Employment Benefits (OPEB) unfunded liability.

<sup>8/</sup> Amount includes a one-time prefunding contribution of \$240 million pursuant to Chapter 2, Statutes of 2016 (AB 133).

<sup>9/</sup> Amount includes \$616 million to help ensure full funding by 2046, which is provided by the employer on behalf of the employees, based on the actuarial liability for each bargaining unit, as employee prefunding contributions were suspended in 2020-21 due to the Personal Leave Program 2020.

<sup>10/</sup> Estimated as of the 2024-25 Governor's Budget, contributions sourced from the General Fund are estimated to be \$2,873 million for CalPERS, \$615 million for CSU CalPERS, \$2,089 million for Active Health and Dental, and \$375 million for OPEB Prefunding. Fiscal year 2024-25 contributions to CalSTRS, JRS, JRS II, LRS, and Retiree Health & Dental (including CSU) are all General Fund costs.

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## CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE

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### EMERGENCY EXOTIC PEST RESPONSE

California is experiencing the largest fruit fly infestation in its history. With seven active quarantines and delimitation projects across 15 counties, the California Department of Food and Agriculture is working with local and federal partners to prevent the establishment of these invasive species in the state. Given the magnitude of the infestation, increased detection and eradication efforts this year necessitate additional resources. Accordingly, the Budget includes \$22.1 million General Fund in 2023-24 to respond to multiple potentially harmful and destructive exotic fruit fly infestations throughout the state.

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### SOUTH VALLEY LABORATORY REPAIR (TULARE COUNTY)

The Budget includes \$22.7 million General Fund in 2023-24 to repair extensive damage to the California Animal Health and Food Safety South Valley Laboratory caused by severe flooding in March 2023. The California Department of Food and Agriculture was appropriated \$2.3 million in the 2023 Budget Act for planning costs associated with these repairs. The additional funding will provide sufficient resources to complete the repair project.

This laboratory serves as one of the primary surveillance systems for emerging animal diseases in the state, and its work is essential for protecting animal and human health. Repairing the laboratory enables the Department to prevent, detect, contain, and eliminate livestock and poultry disease outbreaks. If not detected, these outbreaks could result in devastation and disruption to national and international trade of animal products from the state, with dire impacts to the health of Californians. The operation of this laboratory is critical to support Southern San Joaquin Valley's livestock and poultry products, which are valued at more than \$2.6 billion.

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## CHAPTERED LEGISLATION

With few limited exceptions, the Governor's Budget defers all new, discretionary spending decisions to this spring, for discussion with the Legislature, based on actual revenues. Therefore, the balanced plan reflected in the Budget defers the consideration of resource requests associated with recently chaptered legislation to the

May Revision. As part of the spring budget process, the Administration is committed to working closely with the Legislature to prioritize the budget related to recently chaptered legislation.

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## **HEALTH CARE WORKER MINIMUM WAGE**

Chapter 890, Statutes of 2023 (SB 525) increases the minimum wage incrementally to \$25 an hour for specified health care workers, effective June 1, 2024. Given the overall economic and General Fund revenue outlook and the significant fiscal impact of SB 525 on the state, the Administration is seeking early action in January by the Legislature to add an annual “trigger” to make the minimum wage increases subject to General Fund revenue availability, clarify the exemption for state facilities, and make other implementation clarifications.

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# INFRASTRUCTURE

California is making the biggest investment in infrastructure since the 1950s and 60s. The \$180 billion investment over the next ten years will create 400,000 job opportunities and is a once-in-a-generation drive that will benefit communities across the state.

In partnership with the Legislature, the Governor [signed legislation](#) last year to accelerate critical infrastructure projects across California that will help build a 100 percent clean electric grid, strengthen the state's water resiliency and boost water supply, and modernize the state's transportation system. The state begins 2024 with \$41 billion already at work thanks to historic state funding and unprecedented help from the Biden-Harris Administration. These projects will:

- Build a new system of clean energy.
- Move away from dirty fossil fuels.
- Build and repair roads, bridges, and public transit.
- Bring high-speed internet to every Californian.
- Clean the air and restore natural spaces.
- Grow the state's economy.

Further, the state's infrastructure commitment acknowledges that every community deserves to be clean, green, and safe. To achieve this goal, California's projects have these priorities:

- Benefit disadvantaged communities.
- Engage communities.
- Consult and partner with tribes.
- Create meaningful work and opportunity through jobs and contracts.

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## FEDERAL INVESTMENTS

With the passage of federal legislation, the state has received billions of dollars and is expecting to receive billions of dollars more for a wide array of infrastructure projects:

- **American Rescue Plan Act**—California has allocated nearly \$7.1 billion in State Fiscal Recovery Funds for constructing and preserving affordable housing; acquiring, rehabilitating, and converting buildings for long-term housing for those experiencing homelessness; investing in infrastructure to expand access to behavioral health services; and broadband infrastructure.
- **Infrastructure Investment and Jobs Act**—As of November 2023, the state is expected to have received \$45.3 billion in formula funding and \$7.9 billion in competitive funding (a total of \$53.2 billion) for transportation infrastructure, broadband, and climate resilience projects.
- **Inflation Reduction Act**—As of November 2023, the state is expected to have received \$816 million with \$369 billion more available nationwide for energy and climate change investments.

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## CRITICAL STATE INFRASTRUCTURE

The California Infrastructure Planning Act (Chapter 606, Statutes of 1999) requires the Governor to submit a five-year infrastructure plan to the Legislature for consideration with the annual budget bill. This Chapter, along with other information on the Department of Finance website ([www.dof.ca.gov](http://www.dof.ca.gov)), fulfills the requirements of the Act. The 2024 Five-Year Infrastructure Plan (Plan) focuses on meeting core state responsibilities with limited available resources.

The Plan reflects approximately \$53.3 billion in state infrastructure investments over the next five years. In light of the current fiscal outlook, the Plan reflects only the most critical investments in capital assets that support core state functions, including fire and life safety and/or court-ordered projects. To help preserve investments in these critical projects, the Budget proposes to shift spending commitments from the General Fund to other fund sources and to defer several projects to future years.

See the Infrastructure Plan—Proposed Spending figure for a summary of the proposed funding by program area and the Statewide Capital Funding by Department and Fund Source figure for a summary of the proposed funding by year, department, and fund source. Appendix 1, which includes a detailed listing of the specific projects proposed to be funded, can be found on the Department of Finance website.

**Infrastructure Plan—Proposed Spending**

(Dollars in Thousands)

<b>Capital Expenditures: Program Area</b>	<b>Five-Year Capital Funding</b>
Transportation	\$49,164,156
Natural Resources	2,265,793
Judicial Branch	1,398,519
Health and Human Services	239,679
Education	110,917
General Government	99,250
Corrections and Rehabilitation	20,085
<b>Total</b>	<b>\$53,298,399</b>

**JUDICIAL BRANCH**

The Judicial Branch consists of the Supreme Court, courts of appeal, trial courts, and the Judicial Council. The Supreme Court is located in the Civic Center Plaza in San Francisco and the Ronald Reagan State Office Building in Los Angeles and has office space in San Diego. The courts of appeal are organized into six districts, operate in nine different locations, and consist of approximately 538,000 square feet (sf). The trial courts are located in 58 counties statewide in approximately 430 facilities. The trial courts consist of 2,200 courtrooms of more than 21.8 million sf. The facilities of the Supreme Court, courts of appeal, and trial courts encompass not only the public courtroom spaces but also the chambers and workspaces where judicial officers and courtroom staff prepare for proceedings; secure areas, including holding cells; and building support functions. Judicial Council administrative facilities, occupying approximately 235,000 sf, are located in San Francisco and Sacramento.

**Statewide Capital Funding by Department and Fund Source**

(Dollars in Thousands)

Program Area	2024-25	2025-26	2026-27	2027-28	2028-29	Total
<b>Judicial Branch</b>						
Judicial Branch	\$89,491	\$4,914	\$304,274	\$878,382	\$121,458	\$1,398,519
<b>Subtotal</b>	<b>\$89,491</b>	<b>\$4,914</b>	<b>\$304,274</b>	<b>\$878,382</b>	<b>\$121,458</b>	<b>\$1,398,519</b>
<b>Transportation</b>						
Department of Transportation	9,845,583	9,758,800	9,792,800	9,665,800	9,708,800	48,771,783
High Speed Rail Authority	6,000	0	0	0	0	6,000
Department of the California Highway Patrol	18,007	268,317	0	0	11,100	297,424
Department of Motor Vehicles	17,938	71,011	0	0	0	88,949
<b>Subtotal</b>	<b>\$9,887,528</b>	<b>\$10,098,128</b>	<b>\$9,792,800</b>	<b>\$9,665,800</b>	<b>\$9,719,900</b>	<b>\$49,164,156</b>
<b>Natural Resources</b>						
Exposition Park	351,546	0	0	0	0	351,546
Tahoe Conservancy	2,340	0	1,800	0	0	4,140
California Conservation Corps	9,101	0	0	0	0	9,101
Department of Forestry and Fire Protection	124,041	283,326	388,603	125,024	527,042	1,448,036
State Lands Commission	0	4,045	134,163	0	0	138,208
Department of Parks and Recreation	1,152	5,690	1,000	191,620	1,000	200,462
Department of Water Resources	114,300	0	0	0	0	114,300
<b>Subtotal</b>	<b>\$602,480</b>	<b>\$293,061</b>	<b>\$525,566</b>	<b>\$316,644</b>	<b>\$528,042</b>	<b>\$2,265,793</b>
<b>Health and Human Services</b>						
Department of Developmental Services	0	0	2,917	4,955	149,409	\$157,281
Department of State Hospitals	50,445	19,375	0	5,347	7,231	82,398
<b>Subtotal</b>	<b>\$50,445</b>	<b>\$19,375</b>	<b>\$2,917</b>	<b>\$10,302</b>	<b>\$156,640</b>	<b>\$239,679</b>
<b>Corrections and Rehabilitation</b>						
Department of Corrections and Rehabilitation	959	982	6,785	0	11,359	20,085
<b>Subtotal</b>	<b>\$959</b>	<b>\$982</b>	<b>\$6,785</b>	<b>\$0</b>	<b>\$11,359</b>	<b>\$20,085</b>
<b>Education</b>						
Department of Education	2,704	56,161	13,355	0	9,405	81,625
California Community Colleges	29,292	0	0	0	0	29,292
<b>Subtotal</b>	<b>\$31,996</b>	<b>\$56,161</b>	<b>\$13,355</b>	<b>\$0</b>	<b>\$9,405</b>	<b>\$110,917</b>
<b>General Government</b>						
Department of Food and Agriculture	99,250	0	0	0	0	99,250
<b>Subtotal</b>	<b>\$99,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,250</b>
<b>Statewide Total</b>	<b>\$10,762,149</b>	<b>\$10,472,621</b>	<b>\$10,645,697</b>	<b>\$10,871,128</b>	<b>\$10,546,804</b>	<b>\$53,298,399</b>
<b>Proposed, By Fund</b>						
General Fund	151,470	28,245	139,115	15,029	65,352	399,211
Special Fund	3,335,387	3,296,290	3,310,840	3,462,520	3,287,360	16,692,397
Public Buildings Construction Fund/ Non-Governmental Cost Funds	724,285	677,378	642,900	998,679	771,652	3,814,894
General Obligation Bond Funds	58,667	7,000	0	0	0	65,667
Federal Funds	5,990,290	5,960,200	5,981,960	5,893,900	5,921,440	29,747,790
Reimbursements/Other Governmental Cost Funds	502,050	503,508	570,882	501,000	501,000	2,578,440
<b>Statewide Total</b>	<b>\$10,762,149</b>	<b>\$10,472,621</b>	<b>\$10,645,697</b>	<b>\$10,871,128</b>	<b>\$10,546,804</b>	<b>\$53,298,399</b>

The Plan includes \$1.4 billion Public Buildings Construction Fund over the next five years for five judicial branch projects identified as the most critical in the 2019 Facilities Reassessment.

The Budget includes \$89.5 million Public Buildings Construction Fund for the New Sixth Appellate District Courthouse in Sunnyvale. The Judicial Branch continues work on 21 existing projects.

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## TRANSPORTATION

The Budget proposes adjustments to transportation infrastructure to account for a reduction in forecasted General Fund revenue. The Budget includes a reduction of \$1.1 billion General Fund, partially offset by \$791 million of Greenhouse Gas Reduction Fund, for a net reduction of \$200 million. These adjustments will maintain a total of \$15.9 billion of the \$16.1 billion in recent one-time transportation investments, including:

- \$7.7 billion for high-priority transit and rail infrastructure projects that will improve rail and transit connectivity between state and local/regional services that are designed to reduce traffic congestion and greenhouse gas production.
- \$4.2 billion Proposition 1A for the High-Speed Rail Authority to continue building the 119-mile Central Valley Segment from Madera to just north of Bakersfield.
- \$1.4 billion for Active Transportation Program projects, the Highways to Boulevards Pilot, and climate adaptation projects.
- \$1.2 billion for projects that improve goods movement on rail and roadways at port terminals, including railyard expansions, new bridges, and zero-emission modernization projects.
- \$350 million for grade separation projects that support critical safety improvements and expedite the movement of traffic and rail by separating the vehicle roadway from the rail tracks.
- \$1.1 billion for the Zero Emission Transit Capital Program.

## ADDRESSING THE BUDGET PROBLEM

To address the projected budget shortfall, the Budget proposes General Fund solutions to achieve a balanced budget. These include \$296 million of General Fund reductions, \$791 million in fund shifts, and \$3.2 billion in delays across various programs.

- **Active Transportation**

- A \$200 million reduction, leaving the Active Transportation Program (ATP) with \$850 million of the \$1 billion originally included as part of recent one-time transportation investments. To ensure no impact to previously awarded projects, \$200 million of ATP funding that was expected to be available for allocation in future cycles will instead be used to backfill the projects awarded in Cycle 6 of ATP.
- A \$400 million delay from 2021-22 to align the budget with expenditure schedules. This will not have a programmatic impact.

- **Competitive Transit and Intercity Rail Capital Program**

- A delay of \$2.1 billion from 2021-22 to as late as 2027-28 to align the budget with expenditure schedules. This will not have a programmatic impact.
- A shift of \$530 million from the General Fund to the Greenhouse Gas Reduction Fund. This will not have a programmatic impact.

- **Formula Transit and Intercity Rail Capital Program**

- A delay of \$1 billion from 2024-25 to 2025-26.
- A shift of \$261 million from the General Fund to the Greenhouse Gas Reduction Fund. This will not have a programmatic impact.

- **Highways to Boulevards**

- A delay of \$150 million General Fund from 2021-22 to align the budget with expenditure schedules. This will not have a programmatic impact.

- **Port and Freight Infrastructure Program**

- A delay of \$100 million General Fund from 2021-22 to align the budget with expenditure schedules. This will not have a programmatic impact.

- **Port of Oakland**

- A reduction of \$96 million from 2021-22 leaves \$184 million General Fund for Port of Oakland improvements.

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## HIGH-SPEED RAIL AUTHORITY

The California High-Speed Rail Authority (Authority) is headquartered in Sacramento, with regional offices in San Jose, Fresno, and Los Angeles.

The Authority has made significant progress on the 119-mile Central Valley Segment from Madera to just north of Bakersfield, with approximately 80 percent of structures either completed or in progress, and more than 98 percent of right-of-way parcels successfully delivered to the contractors. Also, the construction package (CP) for the southernmost 22 miles—CP 4—is nearly complete.

In addition, milestones are being achieved on other components of the high-speed train project, including complete environmental clearance on all segments between San Francisco and Palmdale.

The Budget includes \$6 million High-Speed Rail Property Fund for the reinvestment of excess property sale revenues to offset future costs related to right-of-way acquisitions for the Central Valley Segment.

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## CALIFORNIA HIGHWAY PATROL

The California Highway Patrol (CHP) operates nearly 500 facilities statewide, including 8 field division offices, 103 area commands, 24 dispatch/communications centers, 39 commercial vehicle inspection facilities and platform scales, 8 air operations facilities, 34 resident posts, 269 remote telecommunication sites, a training academy, and various administrative facilities. These facilities, consisting of approximately 1.6 million gross sf of state-owned properties and 742,000 gross sf of leased properties, support the CHP's mission to provide the highest level of safety, service, and security to the people of California.

The Plan includes \$297.4 million (\$11.1 million General Fund, \$4.9 million Motor Vehicle Account (MVA) and \$281.4 million Public Buildings Construction Fund) over the next five years for various facility replacement projects statewide. This includes seven continuing area office replacement projects and one future area office replacement project.

Of this amount, the Budget includes \$18 million (\$4.9 million MVA and \$13.1 million Public Buildings Construction Fund) for the Keller Peak Tower Replacement and six continuing area office replacement projects located at Gold Run, Redding, Los Banos, Antelope Valley, Barstow, and Porterville. The existing facilities at these locations have numerous structural deficiencies and are too small to meet the programmatic needs of today's CHP.

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## DEPARTMENT OF MOTOR VEHICLES

The Department of Motor Vehicles (DMV) operates 240 facilities statewide including an estimated 1.6 million gross sf of state-owned properties and 1.1 million gross sf of agency-leased properties. Many offices contain multiple programs, including vehicle/vessel identification and compliance, driver license and personal identification, driver safety, occupational licensing, and investigation. These facilities support the DMV's mission to serve the public by licensing drivers, registering vehicles, securing identities, and regulating the motor vehicle industry in pursuit of public safety.

The Plan includes \$89 million Public Buildings Construction Fund over the next five years for one continuing replacement project and one field office reconfiguration project to address structural and programmatic deficiencies.

The Budget includes \$17.9 million Public Buildings Construction Fund for the performance criteria phase of the El Centro Field Office Replacement project and for the construction phase of the Oxnard Field Office Reconfiguration project. These projects address safety and space deficiencies.

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## EXPOSITION PARK

Exposition Park, which consists of the Office of Exposition Park Management, the California African American Museum, and the California Science Center, is a 160-acre campus located in Los Angeles. Attractions in Exposition Park include the Natural History Museum of Los Angeles County, the City of Los Angeles Rose Garden, the Los Angeles Memorial Coliseum, and the Los Angeles Football Club Banc of California Stadium.

The Budget includes \$351.5 million Public Buildings Construction Fund for the Southeast Underground Parking Structure project. This project includes three stories of underground parking, surface level green space, and event space. The project will provide for increased revenue generation and an improved visitor experience. In addition, the project will better prepare Exposition Park for the 2028 Summer Olympics.

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## CALIFORNIA TAHOE CONSERVANCY

The California Tahoe Conservancy manages programs to help protect Lake Tahoe's water quality and conserve wildlife habitat, watershed areas, and public access on the California side of the Lake Tahoe Basin. The Conservancy is a primary implementer of the State of California's responsibilities under the Environmental Improvement

Program (EIP) for the Lake Tahoe Basin—a 1997 agreement between California, Nevada, the Tahoe Regional Planning Agency, the federal government, local governments, and various private entities. The EIP is updated periodically to include more refined estimates of projects, modifications in the scope of identified projects, and new projects.

The Plan includes \$4.1 million (\$1.3 million General Obligation bond funds and \$2.8 million other funds) over the next five years for one continuing project and multiple studies focused on remediation and restoration of the Lake Tahoe Basin.

Of this amount, the Budget includes \$2.3 million (\$1.3 million General Obligation bond funds and \$1 million other funds) for the Sunset Stables Reach 6: Upper Truckee River Restoration Project, as well as study and planning funds for possible future projects.

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## CALIFORNIA CONSERVATION CORPS

The California Conservation Corps (CCC) operates 26 facilities statewide, including 10 residential and 16 non-residential facilities in both urban and rural areas. These facilities enable the CCC to achieve its mission of providing employment, training, and educational opportunities to young adults. The facilities also allow the CCC to assist federal, state, and local agencies, as well as nonprofit entities, with the conservation of California's natural resources. The CCC residential facilities house 80 to 100 corpsmembers each and operate 24 hours a day, bringing young people together from across the state and increasing capacity for emergency response and conservation projects. Non-residential centers range in size from 30 to 60 corpsmembers and are located in both urban and rural communities throughout California.

The Budget includes \$9.1 million (\$6 million Public Buildings Construction Fund and \$3.1 million other funds) for one continuing project and two new projects. Projects include the continuing Residential Center, Auberry – New Residential Center project, which involves construction of a new residential center in Fresno County for type I fire crews. The two new projects are the Nonresidential Center, Wilderness and Watersheds Restoration District—Acquire Existing Nonresidential Facility which will result in acquisition of a facility currently leased by CCC, and a minor project focused on improving an athletic facility currently used by CCC. Both new projects will be funded through General Obligation bond funds.

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## DEPARTMENT OF FORESTRY AND FIRE PROTECTION

The Department of Forestry and Fire Protection (CAL FIRE) operates more than 635 facilities statewide. These include, but are not limited to, 236 fire stations, 13 air attack bases, 10 helitack bases, 30 conservation camps, 39 fire centers (16 CAL FIRE, 15 California Conservation Corps, and 8 California Military Department), 112 telecommunications facilities, 16 administrative headquarters, 21 unit headquarters, 36 bridges, 14 state forests, 1 forestry nursery, 1 statewide seedbank, 6 training centers, and over 100 other facilities that support fire protection and resource management efforts for more than 31 million acres of both state and privately owned wildlands throughout California.

The Plan includes \$1.4 billion (\$166.7 million General Fund and \$1.3 billion Public Buildings Construction Fund) over the next five years for the continuation and addition of critical infrastructure projects statewide with an emphasis on enhancement of operational capabilities. Projects include, but are not limited to, the creation of a new training center which is necessary for the implementation of the 66-hour work week, the replacement of helitack bases and air attack bases to accommodate CAL FIRE's new helicopter fleet and new federal C-130 aircraft. The plan also includes the replacement of aging fire stations and unit headquarters.

The Budget includes \$124 million (\$36.2 million General Fund and \$87.8 million Public Buildings Construction Fund) for the continuation and addition of critical major capital projects, including the replacement of various fire stations, unit headquarters, helitack bases, and air attack bases. The Budget also includes acquisition funding for the Additional CAL FIRE Training Center: New Facility project.

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## STATE LANDS COMMISSION

The State Lands Commission operates five facilities statewide. Two are regional headquarters, each co-located with a field office, one located in Sacramento and the other in Long Beach. The three remaining facilities are field offices only, one in Northern California and two in Southern California. Of the five facilities, one is state-owned (Huntington Beach Field Office), and the other four are in leased space.

The Plan includes \$138.2 million (\$67.6 million General Fund and \$70.6 million other funds) for the Selby Slag Remediation project which includes the remediation of extensive heavy metal contamination on a 66-acre site in Contra Costa County.

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## DEPARTMENT OF PARKS AND RECREATION

The Department of Parks and Recreation consists of 280 parks, beaches, trails, wildlife areas, open spaces, off-highway vehicle areas, and historic sites totaling approximately 65 million acres of land, including 343 miles of coastline; 991 miles of lake, reservoir and river footage; more than 15,000 campsites and alternative camping facilities; and more than 6,000 miles of motorized and non-motorized trails.

The Plan includes \$200.5 million (\$152,000 General Obligation bond funds and \$200.3 million other funds) over the next five years for continuing major capital projects at R.H. Meyer Memorial State Beach and the future California Indian Heritage Center. Also included is \$1 million for acquisition of property within or adjacent to units of the state park system with an emphasis on properties that protect the habitat of deer, mountain lions, and rare and endangered species.

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## DEPARTMENT OF WATER RESOURCES

The Department of Water Resources (DWR), Division of Flood Management and the Division of Multibenefit Initiatives are committed to a wide and necessary array of flood risk reduction investments such as U.S. Army Corps of Engineers (USACE)-led urban projects, repair of storm-damaged infrastructure, and systemwide multi-benefit projects. DWR has taken a comprehensive look at funding needs over the next five years and beyond, and will continue to work on flood management projects that reduce flood risk and enhance flood system resiliency to address the impacts of climate change, improve operations and maintenance of the flood management system, and improve ecosystem functions.

Much of the existing flood management system in the Central Valley is made up of a complex, integrated system of levees, channel improvements, bypasses, operable and passive weirs, closure structures, pumping plants, and other related flood management facilities. DWR, in partnership with the Central Valley Flood Protection Board (Flood Board), participates with USACE and local entities in the operation, maintenance, repair, rehabilitation, and replacement of these facilities.

The Central Valley Flood Protection Act of 2008 requires DWR to prepare, and the Flood Board to adopt, the Central Valley Flood Protection Plan (Flood Plan). The Flood Plan is California's strategic blueprint to improve flood risk reduction in the Central Valley. The Flood Plan lays out strategies to:

## INFRASTRUCTURE

- Prioritize the state's investment in flood management over the next three decades.
- Promote multi-benefit projects.
- Integrate and improve ecosystem functions associated with flood risk reduction projects.

The Five-Year Capital Outlay Plan supports DWR flood risk reduction projects that:

- Implement improvements to the State Plan of Flood Control (SPFC) identified in the Flood Plan in coordination with the USACE, Flood Board, and local agencies, and address other known critical deficiencies in the Central Valley flood system.
- Advance flood improvements along the American and Sacramento Rivers and the Yolo Bypass, and locations in the San Joaquin such as Paradise Cut.
- Complete work on five to six urban multi-benefit projects that reduce flood risk, protect habitat, and provide recreation.
- Work with USACE and local agencies to provide financial assistance to complete design and construction of flood risk reduction projects across the state.

The Salton Sea, California's largest lake, is receding due in part to existing water conservation actions in the Imperial Valley that have reduced inflows to the Sea. Areas of exposed lakebed contribute to harmful dust emissions and reduce important environmental habitat. Along with the California Natural Resources Agency, DWR helps address historic inequities in the region by reducing the contributions of exposed lakebed to poor air quality. The goal is to suppress dust around the Salton Sea by installing aquatic habitat, vegetation, or interim surface roughening.

The Budget includes \$54.3 million General Fund in Capital Outlay costs for various flood management system projects in the Central Valley, including \$31.3 million for Systemwide Flood Risk Reduction projects and \$23 million for the Urban Flood Risk Reduction Program, and an additional \$60 million General Fund in Capital Outlay costs for the Salton Sea Management Plan.

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## DEPARTMENT OF DEVELOPMENTAL SERVICES

The Department of Developmental Services is responsible for the operation and maintenance of two state-owned and -operated 24-hour care facilities and related buildings, grounds, and infrastructure—the Fairview Developmental Center in Orange

County and Porterville Developmental Center in Tulare County, which are comprised of approximately 2.3 million gross sf on 784 acres.

As of February 2020, the Fairview Developmental Center and the Porterville General Treatment Area transitioned all former residents to community living. The Department will continue to maintain the Fairview facility in warm shutdown mode until disposition of the property. At Porterville Developmental Center, secure treatment services are provided for individuals who have been found incompetent to stand trial due to their developmental disability or are dangerous to themselves or others and civilly committed to the facility by court order.

The Plan includes \$157.3 million Public Buildings Construction Fund over the next five years for the design and construction of residence buildings at the Porterville Developmental Center to address space and infrastructure deficiencies.

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## DEPARTMENT OF STATE HOSPITALS

The Department of State Hospitals oversees five hospitals—Atascadero, Coalinga, Metropolitan, Napa, and Patton, that have a campus infrastructure of more than 6.6 million sf of space on 2,600 acres. These facilities support the Department's mission to provide evaluation and treatment services in a safe and responsible manner to State Hospital patients.

The Plan includes \$82.4 million (\$19.4 million General Fund and \$63 million Public Buildings Construction Fund) over the next five years to address electrical, water, and utility plant deficiencies at Atascadero, Metropolitan, Napa, and Patton State Hospitals.

The Budget includes \$50.4 million Public Buildings Construction Fund for the construction phase of the Central Utility Plant Replacement at Metropolitan State Hospital.

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## DEPARTMENT OF CORRECTIONS AND REHABILITATION

The Department of Corrections and Rehabilitation (CDCR) operates 32 state-owned institutions and 35 firefighting and conservation camps. CDCR's infrastructure includes more than 41 million sf of state-owned building space on more than 21,000 acres (33 square miles) statewide.

CDCR and the Board of State and Community Corrections (BSCC) jointly administer several programs to partially finance the design and construction of county

correctional facilities. The programs consist of Adult Local Criminal Justice and Local Youth Offender Rehabilitation facilities. Legislation is comprised of the 2007 Senate Bill 81 (Youth), the 2007 Assembly Bill 900 (Adult), the 2012 Senate Bill 1022 (Adult), the 2014 Senate Bill 863 (Adult), and the 2016 Senate Bill 844 (Adult). Approximately \$294 million has been awarded to 19 counties to build or remodel Youth Offender facilities and approximately \$2.2 billion has been awarded to 54 counties to build or remodel Adult Local Criminal facilities. CDCR oversees 42 of these projects totaling approximately \$1.5 billion authorized from Assembly Bill 900, Senate Bill 81, and Senate Bill 1022.

The Plan includes \$20.1 million General Fund over the next five years for two projects that address critical fire and life safety upgrades.

The Budget includes \$959,000 General Fund for the California Health Care Facility, Stockton – Potable Water Treatment System project.

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## **BOARD OF STATE AND COMMUNITY CORRECTIONS**

As explained above, the BSCC and CDCR jointly administer several programs to partially finance the design and construction of county correctional facilities. BSCC oversees 31 of these projects totaling approximately \$958 million authorized from Senate Bill 1022, Senate Bill 863, and Senate Bill 844.

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## **EDUCATION FACILITIES**

Since 1998, California voters have approved more than \$42 billion in statewide General Obligation bonds to construct or renovate public school classrooms used by the state's approximately six million K-12 students and \$11.5 billion in statewide General Obligation bonds to construct or renovate public college and university facilities. The Budget includes roughly \$3 billion General Fund to support the debt service costs associated with these bonds. In addition to state General Obligation bonds, school districts may use developer fees, local General Obligation bonds, and Mello-Roos bonds to construct additional classrooms or renovate existing classrooms and community colleges may use local General Obligation bonds to support their facility needs.

The 2022 and 2023 Budget Acts provided roughly \$3.3 billion one-time General Fund to support K-12 new construction and modernization projects through the School Facility Program (SFP). The Budget adjusts a planned 2024-25 investment for the SFP from \$875 million to \$375 million one-time General Fund. The 2023 Budget Act also included a

planned \$550 million one-time General Fund investment in 2024-25 to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program (FDK Program). The FDK Program supports the construction of new school facilities or retrofitting existing school facilities for the purpose of providing transitional kindergarten, full-day kindergarten, or preschool classrooms. The Budget proposes delaying this \$550 million investment to 2025-26.

This Spring, the Administration expects to move forward with discussions with the Legislature on an education facilities bond to be considered on the November 2024 ballot.

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## **CALIFORNIA DEPARTMENT OF EDUCATION—STATE SPECIAL SCHOOLS**

The State Special Schools Division includes three residential schools—a School for the Deaf in Riverside, Schools for the Deaf and Blind in Fremont, and three diagnostic centers in Fresno, Fremont, and Los Angeles. These facilities comprise a total of approximately 1 million gross sf on 167 acres. The schools provide comprehensive educational programs composed of academic, extracurricular, and residential activities for Deaf, hard-of hearing, DeafBlind, blind, visually-impaired, and low-vision students. The diagnostic centers provide assessment services for students in special education with complex educational needs, along with professional learning and technical assistance support for educators and community partners.

The Plan includes \$81.6 million Public Buildings Construction Fund over the next five years for three continuing projects to address aging infrastructure at the Fremont School for the Blind, Fremont School for the Deaf, and Riverside School for the Deaf.

The Budget includes \$2.7 million Public Buildings Construction Fund for the working drawings phase of the Athletic Complex Replacement and Expansion project at the Riverside School for the Deaf.

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## **HIGHER EDUCATION**

Each year, millions of Californians pursue postsecondary degrees and certificates, enroll in courses, or participate in other kinds of education and training. The three public segments that support these educational opportunities are the University of California (UC), the California State University (CSU), and the California Community Colleges (CCCs).

### **CALIFORNIA COMMUNITY COLLEGES**

The CCCs comprise the largest postsecondary system of education in the nation. The system serves approximately 22 million students annually at 73 locally governed community college districts encompassing 116 campuses, 8,080 approved off-campus centers, and 24 district offices. The districts' assets include 6,000 buildings containing 87 million gross sf on more than 25,000 acres. The system also provides instruction at numerous off-campus outreach centers.

Proposition 51 (Prop 51) of 2016 authorized \$2 billion in state General Obligation bonds to support the improvement and construction of community college facilities. Over 98 percent of these bonds have been committed to addressing nearly 100 critical infrastructure projects.

The Budget includes \$29.3 million Prop 51 for the Siskiyou Joint Community College District, College of the Siskiyous: Remodel Theater and McCloud Hall project.

### **UNIVERSITY OF CALIFORNIA AND CALIFORNIA STATE UNIVERSITY**

The UC and CSU are currently authorized to fund capital projects from within their annual support budgets. This provides the universities with the flexibility to factor infrastructure development costs and priorities within their comprehensive fiscal plans. In accordance with statute, both the UC and the CSU submit annual capital outlay proposals for legislative review and Department of Finance approval. The UC did not submit capital proposals for 2024-25. The CSU submitted capital proposals totaling \$1.7 billion (\$1.5 billion Statewide Revenue Bonds and \$174.3 million campus funds). Preliminarily approved projects for CSU will be submitted to the Legislature in February 2024.

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### **DEPARTMENT OF GENERAL SERVICES**

The Department of General Services (DGS) manages approximately 36.5 million sf of space that supports a variety of state programs and functions. In addition, DGS oversees approximately 2 million sf in new office space that is currently under construction or renovation in the Sacramento area. These construction activities are in furtherance of the DGS Real Estate Strategic Plan, formerly known as the DGS Sequencing Plan, which provides a strategy for the renovation or replacement of numerous state office buildings in the Sacramento region. Many of these buildings are decades old and beyond their useful life.

In recent years, appropriations have provided funding for the renovation of various office buildings in Downtown Sacramento. The Gregory Bateson Building, scheduled for completion in December 2024, will house various tenants from the California Natural Resources Agency not included in the consolidation at the New Natural Resources Headquarters. The Resources Building Renovation Project, scheduled for completion in October 2025, will house a partial consolidation of the Labor and Workforce Development Agency, including the Employment and Development Department. Lastly, the Jesse Unruh Building, which is scheduled for completion in August 2025, will once again house the State Treasurer's Office (STO). The STO is temporarily located at the Paul Bonderson Building while the Unruh Building is under construction. In addition, the New Richards Boulevard Office Complex project will be completed in April 2024. The new facility, which contains over one million sf, have confirmed tenants including the California Department of Tax and Fee Administration, the Department of Housing and Community Development, the Civil Rights Department, the Commission on Teacher Credentialing, the Department of Financial Protection and Innovation, the Department of Real Estate, and the Department of Health Care Access and Information.

The 2022 Budget Act provided a one-time \$917 million transfer from the General Fund to the State Project Infrastructure Fund (SPIF) to fully fund the remaining design, pre-construction, and construction activities for the State Capitol Annex projects. To date, a total of approximately \$400 million has been transferred from the SPIF to fund ongoing planning and pre-construction activities. The Annex projects are currently scheduled for completion in 2027.

As part of the 2023 Budget Act, a budgetary loan of \$500 million from the SPIF to the General Fund was implemented, and the Budget proposes an additional budgetary loan of \$50 million from idle resources not required for currently projected operational or programmatic purposes. These funds, which are earmarked for the Capitol Annex projects, are not needed for the continuation of design and construction activities through 2024-25 and will be returned to the fund as needed in 2025-26 and 2026-27.

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## DEBT FINANCING

The state has long used debt financing as a tool for infrastructure investment. When the state borrows to pay for infrastructure, roughly one out of every two dollars spent on infrastructure investments pays long-term interest costs, rather than construction costs.

Budget challenges in the early 2000s resulted in a greater reliance on debt financing, rather than pay-as-you-go funding. From 1974 to 1999, California voters authorized

\$32.4 billion of General Obligation bonds. From 2000 to 2023, voters expanded the types of programs funded by bonds and authorized approximately \$128 billion of General Obligation bonds. Of all previously approved bonds, debt obligations of approximately \$70.6 billion in General Obligation bonds and approximately \$7.8 billion in lease revenue bonds remain outstanding as of December 1, 2023. Additional information related to General Obligation and lease revenue bond issues can be found on the State Treasurer's website.

As shown in the Debt Service on General Obligation and Lease Revenue Bonds figure, debt service on infrastructure bonds is expected to increase to \$9.4 billion by 2027-28, assuming only limited new lease revenue bonds are authorized.

**Debt Service on General Obligation and Lease Revenue Bonds**

(Dollars in Millions)

Fiscal Year	All Funds			General Fund	
	General Fund Revenues	Debt Service	Debt Service Ratio <sup>1/</sup>	Debt Service	Debt Service Ratio <sup>1/</sup>
2023-24	\$196,859	\$7,830	3.98%	\$5,453	2.77%
2024-25	\$214,698	\$8,539	3.98%	\$6,020	2.80%
2025-26 <sup>e/</sup>	\$195,150	\$8,665	4.44%	\$6,128	3.14%
2026-27 <sup>e/</sup>	\$203,287	\$9,117	4.48%	\$6,501	3.20%
2027-28 <sup>e/</sup>	\$217,233	\$9,444	4.35%	\$6,881	3.17%

<sup>1/</sup> The debt service ratio expresses the state's debt service costs as a percentage of its General Fund revenues.  
<sup>e/</sup> Estimated.

The debt service ratio is a measure of relative indebtedness. It expresses the state's debt service level as a percentage of its General Fund revenues. The debt service ratio is projected to increase in 2024-25 to 2.80 percent, based on currently authorized General Fund-supported General Obligation and lease revenue bond debt.

# ECONOMIC OUTLOOK

At the end of 2023, the economy remained resilient despite still-tight financial conditions—alleviating concerns for a near-term recession. With price pressures receding and the labor market gradually cooling, prospects for the Federal Reserve's goal of a “soft landing” (slowing inflation without an associated recession) have improved. Both U.S. and California inflation have slowed steadily since their respective June 2022 peaks of 9.1 and 8.3 percent year-over-year, with U.S. inflation at 3.1 percent in November and California at 3.2 percent in October, the latest available data. The Federal Reserve increased rates just 1 percentage point in 2023 compared to 4.25 percentage points in 2022 and has held the target range steady at 5.25 to 5.5 percent since July 2023. It is likely that the Federal Reserve may begin cutting rates in 2024.

Along with slowing inflation, the pace of national and state job growth nearly halved from 2022 to 2023 and can be comparable to the 2015-2019 pre-COVID-19 period. Growth slowed as labor markets tightened after both the state and the nation recovered all COVID-19 Pandemic-induced job losses by the middle of 2022. The two biggest near-term threats to economic growth are a possible resurgence of higher inflation and sustained high interest rates, as the risks from elevated tech sector layoffs and the potential banking crisis in the beginning of 2023 have receded.

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## U.S. REAL GROSS DOMESTIC PRODUCT (GDP) REMAINS SURPRISINGLY STRONG

Despite slowing job growth and high interest rates, U.S. real GDP growth averaged 3.1 percent over the first three quarters of 2023, buoyed by strong consumption and business investment boosted by federal manufacturing incentives, such as the Creating Helpful Incentives to Produce Semiconductors (CHIPS) Act. The third quarter's estimated growth rate of 4.9 percent was driven by unusually high inventory accumulation and government purchases, as consumption and fixed investment were in line with the first two quarters of 2023.

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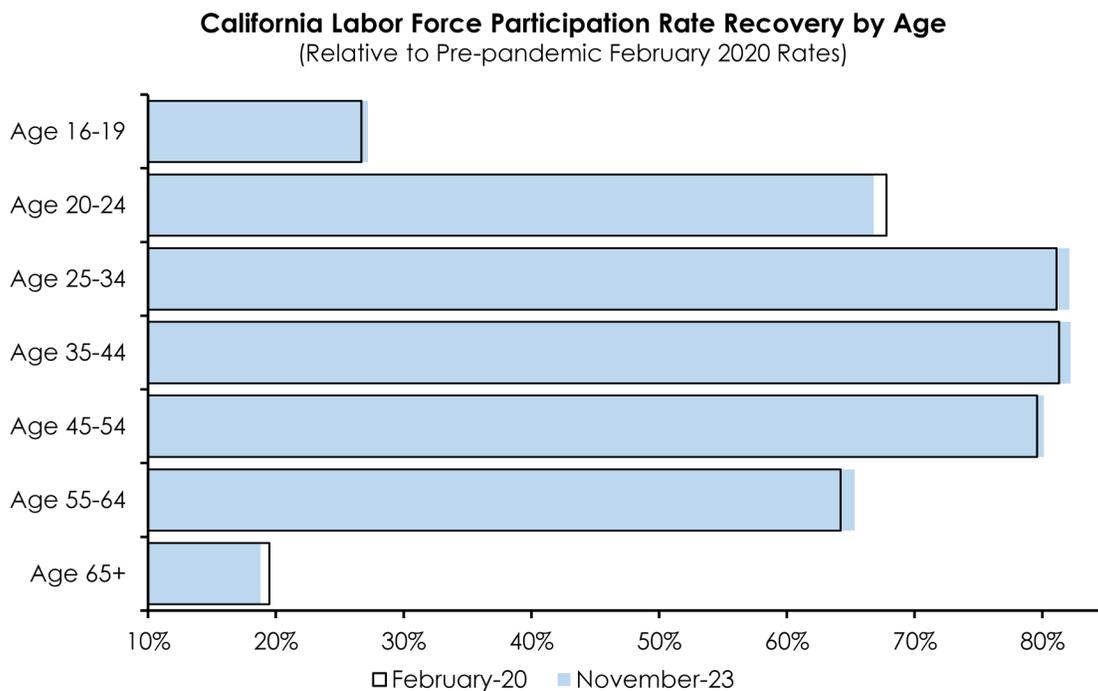
## CALIFORNIA JOB GROWTH NORMALIZES, WAGE GROWTH STALLS

At the onset of the COVID-19 Pandemic, California lost nearly 2.8 million nonfarm payroll jobs in March and April 2020, with four out of five losses in low-wage sectors. Based on the Department of Finance's reclassification of the eleven major sectors in California (updating the reference year for classification from 2019 to 2022), the low-wage sectors are defined as those with average wages below the 2022 statewide average wage of just over \$88,700 for all industries. The low-wage sectors now include construction and government along with trade, transportation, and utilities, private education and health services, leisure and hospitality, and other services. The share of jobs, which was evenly split prior to the reclassification, tilted towards low-wage sectors following the new classification, as over two-thirds of all nonfarm payroll employment in California is now classified as low-wage employment, which may have long-term implications for the state economy.

Having borne the brunt of job losses during the COVID-19 Recession, the low-wage sectors' recovery lagged the high-wage sectors. However, job growth in recent months was more robust in low-wage sectors as lingering layoffs, the high interest rate environment, and recent entertainment industry strikes had more impact on the high-wage sectors. As of November 2023, California's low-wage sectors averaged a gain of 33,800 jobs per month in 2023, while high-wage sectors lost an average of 7,500 jobs monthly.

Unlike the relatively swift nonfarm job recovery following the COVID-19 Pandemic, the state's labor force has not recovered to its February 2020 pre-pandemic level as of November 2023, even as the labor force grew by 88,100 people through November. Despite strong labor force growth, only 77 percent of the just over 1 million people who

left the workforce in the first three months of the pandemic had returned as of November 2023. In contrast, the nation's labor force recovered to its February 2020 pre-pandemic level in August 2022 and nearly 3.3 million people have joined the labor force year-to-date through November 2023. Labor force growth for both the U.S. and California have been primarily driven by prime-age workers (those between the ages of 25 to 54), which surpassed pre-pandemic labor force participation rates and recently reached their highest levels, 83.5 percent and 81.5 percent, respectively, in over a decade. (See figure on California Labor Force Participation Rate Recovery by Age.)



Note: Labels represent November 2023 labor force participation rates. February 2020 was the pre-pandemic peak, except for age group 16-19 (June 2020) and 20-24 (March 2020). Source: California Employment Development Department, Labor Market Information Division; California Department of Finance, 2024-25 Governor's Budget Forecast.

As of November 2023, the state's unemployment rate rose by 1.1 percentage points to 4.9 percent after falling to a record-low rate of 3.8 percent in July and August 2022. In comparison, the nation's unemployment rate increased by 0.3 percentage point to 3.7 percent in November since falling to its more recent record-low (since 1953) of 3.4 percent in January and April 2023. While unemployment in California may be rising somewhat faster than the nation, it is increasing from an extraordinarily low level, reflective of a tight labor market that is adjusting to more sustainable growth after rebounding so swiftly in the wake of the pandemic-induced recession. Further contributing to the state's rising unemployment rate is civilian household employment which plateaued over the last year, driven partially by reduced self-employment and

independent contractor work which generally yield lower wages and offer fewer benefits.

After strong growth of 11.3 percent in 2020 and 7.7 percent in 2021 driven by unprecedented gains in high-paying sectors, California average wage growth declined 1 percent in 2022 but recovered to 4.2 percent year-over-year growth in the third quarter of 2023. The state's highest paying sectors (information and finance in particular) saw significant declines in 2022 due largely to much lower levels of irregular payments such as bonuses and options as stock prices dropped sharply, pushing overall wage growth to decline despite modest growth in most sectors. With asset markets recovering in 2023, wage growth resumed.

Inflation eased in 2023 but remained above the Federal Reserve's target of 2 percent. U.S. inflation has slowed to 3.1 percent as of November 2023, while California inflation fell to 3.2 percent in October 2023, the latest available data. U.S. shelter inflation, which accounts for 35 percent of the entire index, generally lags other components and only recently has begun to moderate on a year-over-year basis despite slow growth and even declines in market rents that began in late 2022. Shelter inflation peaked at 8.2 percent year-over-year in March 2023, reflecting rapid increases in rents in 2021 and early 2022. While it has slowed in recent months, it remained at 6.5 percent in November.

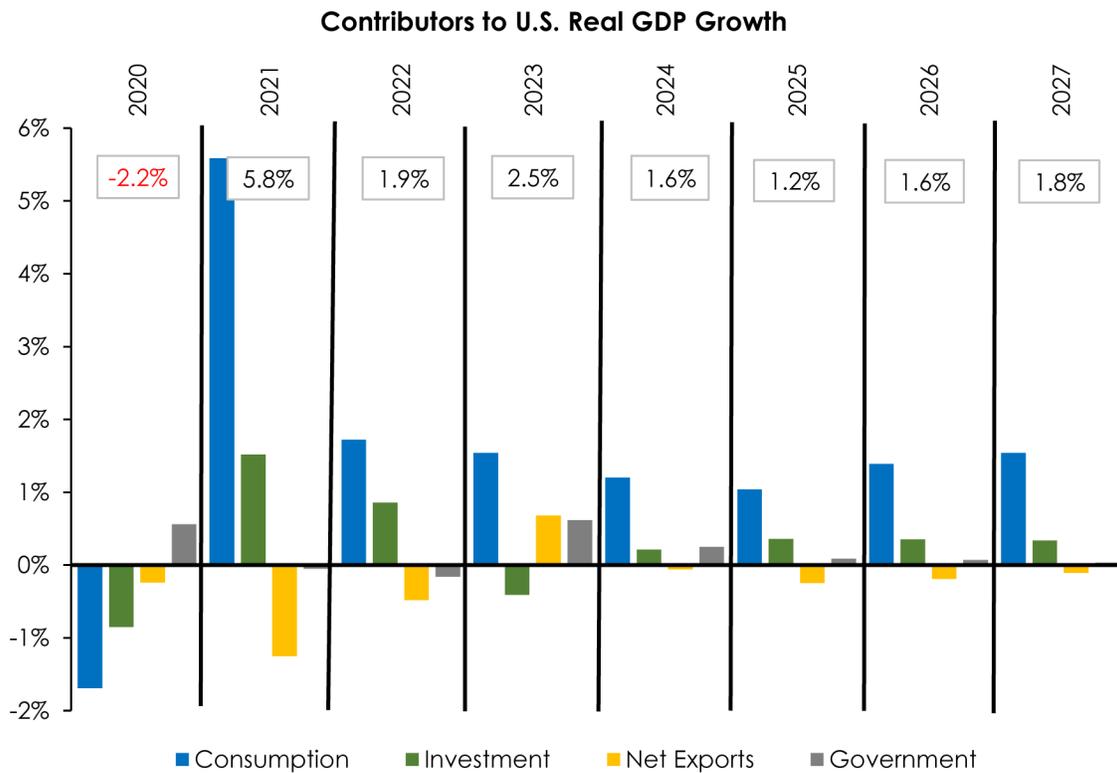
Residential building permits declined in 2022 due to higher interest rates, which slowed demand for housing and made construction loans more expensive. The first five months of 2023 saw declines on a year-over-year basis after which permit growth began to increase in June 2023, and has continued at a steady pace. The state averaged 100,600 residential permits from January to May on a seasonally adjusted annualized basis and then averaged 122,000 from June to November, the latest available data.

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## THE ECONOMIC FORECAST THROUGH 2027: SLOWING GDP GROWTH

U.S. GDP experienced strong growth averaging 3 percent from the third quarter of 2022 to the third quarter of 2023 but is projected to slow to below 1 percent annualized growth in the first half of 2024. (See figure on Contributors to U.S. Real GDP Growth.) High interest rates are projected to limit interest-sensitive consumption and business investment, and with usage no longer ramping up, federal manufacturing incentives under the CHIPS Act are not expected to add to the growth rate of investment. The Federal Reserve is projected to begin lowering target rates by the middle of 2024,

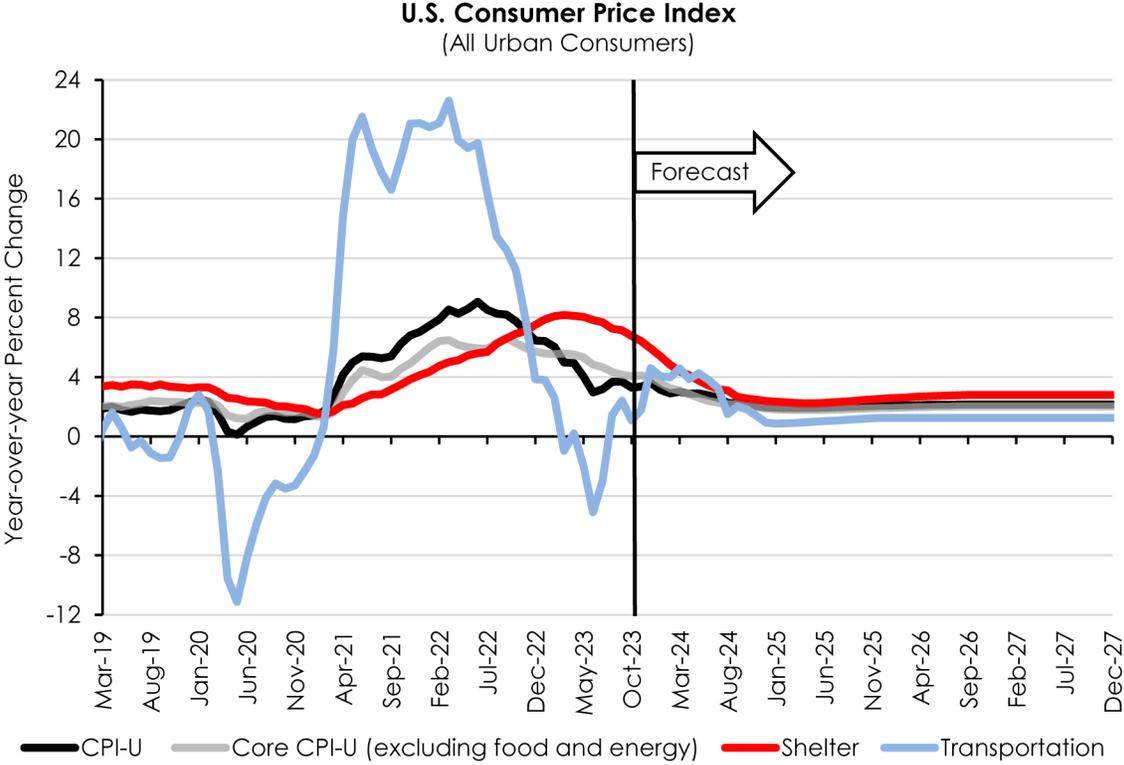
causing demand to rebound as credit conditions ease and GDP growth returns to its projected steady-state growth rate of 1.8 percent by early 2026.



Source: U.S. Bureau of Economic Analysis; California Department of Finance, 2024-25 Governor's Budget Forecast.

## INFLATION PROJECTED TO DECELERATE FURTHER

The Governor's Budget economic forecast projects U.S. headline inflation will continue to moderate as the Federal Reserve maintains its current restrictive monetary policy through the middle of 2024. Inflation is projected to slow to historical rates of between 2 and 3 percent for both the nation and the state (somewhat higher in California) by late 2024. Shelter inflation, which has been largely responsible for keeping U.S. headline inflation above the Federal Reserve's 2-percent target rate, is projected to fall below 3 percent year-over-year by late 2024 and remain below that level as market rent growth remains subdued. (See figure on U.S. Consumer Price Index.)



Source: U.S. Bureau of Labor Statistics; California Department of Finance, 2024-25 Governor's Budget Forecast.

## JOB GROWTH PROJECTED TO CONTINUE SLOWING

In line with projected U.S. real GDP growth slowing through mid-2024, California's nonfarm payroll job growth is projected to remain moderate through early 2024 and to start slowing in the second half of the year and into 2025. The number of nonfarm jobs recently added suggests that employment growth is reverting to historical trends as the labor market is now in the post-pandemic recovery period. California added an average of 26,300 jobs through November 2023, and averaged a year-over-year growth rate of 2.2 percent, similar to the 2.3-percent average annual growth from the pre-pandemic five-year period of 2015 – 2019 (with an average monthly job gain of 29,800).

California's labor force is projected to grow at a slowing rate as it returns to pre-pandemic trends. Growth is projected to slow from 0.9 percent in 2023 to 0.5 percent in 2027 as population growth, particularly among working-age individuals (those between the ages of 16 to 64), is projected to decline throughout the forecast window (2023 through 2027). The Governor's Budget economic forecast projects labor force growth will moderate as the labor market cools. California's unemployment rate is

projected to rise through 2025 as tight financial conditions further soften the labor market. As employment growth plateaus, the unemployment rate is projected to peak in early 2025 at 5.2 percent before moderating thereafter.

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## MODEST WAGE GROWTH PROJECTED

California average wage growth is projected to recover to 2.7 percent in 2023 and 3.4 percent in 2024, as irregular payments return to a normal level after plunging in 2022, in line with movements in market valuations of technology (tech) firms. With the economy and tech firms in particular strengthening in 2025, average wages are projected to grow 3.7 percent annually from 2025 on, slightly below the growth rates in 2018 and 2019 before the pandemic. (See figure on Economic Indicators at the end of this chapter.) Average wages in the information sector, by far the state's highest-paying sector as it includes many leading tech firms, are projected to recover from the 10.2-percent plunge in 2022 to relatively modest growth of 3.5 percent in 2023 and 2024 before returning to their long-term average growth rate of 6 percent in 2025 and beyond as the state's tech industry recovers from its current sluggishness.

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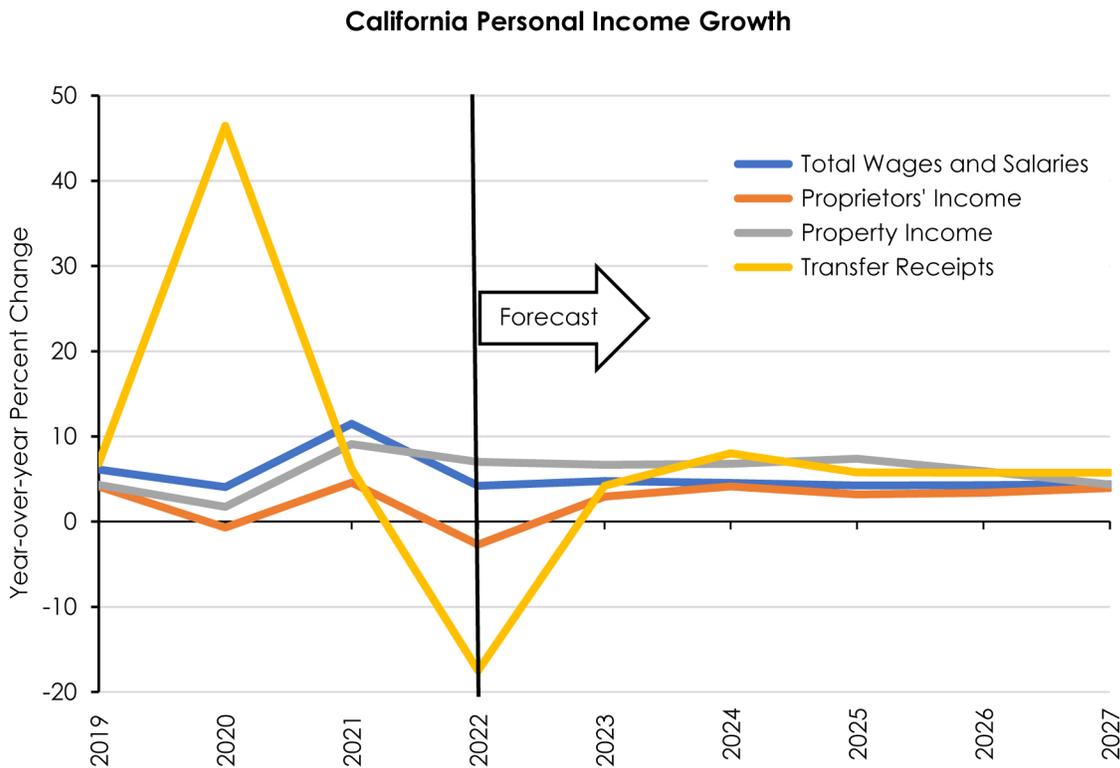
## PERSONAL INCOME GROWTH CONTINUES DESPITE SLOWER WAGE GROWTH

Personal income headline growth averaged 4.4 percent on a year-over-year basis in the first half of 2023, relatively strong growth compared to a contraction of 0.2 percent in 2022, driven mainly by declining transfer receipts due to the end of pandemic-related assistance programs. Headline growth is projected to moderate in 2025 into 2026, driven by slightly slower growth in total wages as payroll employment slows in 2025. Revisions to 2022 data saw the largest downward revision to actual data with a level shift down of about \$49 billion at the end of 2022 in total wages and salaries. Total wages are still projected to continue to drive headline growth through the forecast window, despite downward revisions, as they make up more than half of total personal income. However, with slower nonfarm job growth into 2025, total wages are projected to experience a similar slowdown before moderating into 2026 and 2027. This weaker job growth is also projected to slightly slow growth in proprietors' income, which covers the profits of non-corporate businesses.

Property income growth, which is comprised of interest, rental, and dividend income, is projected to peak in 2025, driven by interest income which is largely pegged to the federal funds rate. Interest income is projected to have a lagged effect (slowing a quarter or two later) as interest rates are projected to begin falling in 2025. Rental

income growth, which tends to be driven by shelter inflation, is projected to peak in 2024 and later slow into 2027 as rents begin to ease in line with slowing shelter inflation. Dividend income saw notable upgrades in 2021 and 2022 followed by continued strength in the first half of 2023.

As interest rates are projected to ease in 2025, the majority of the personal income components, such as property income and total wages, are also projected to begin reverting to their historical growth trends of around 4 percent by 2027. (See figure on California Personal Income Growth.)



Source: U.S. Bureau of Economic Analysis; California Department of Finance, 2024-25 Governor's Budget Forecast.

## PERMITS GROWTH MODEST IN 2023, PROJECTED TO IMPROVE IN 2024

California is projected to issue 114,300 total residential permits in 2023, a slight increase from 113,600 in 2022. The first quarter of 2023 saw slow growth for residential construction coming out of a sharp drop in permitting from 120,600 in the third quarter of 2022 to 88,600 in the fourth quarter on a seasonally adjusted annualized rate. The state saw a boost in residential permits in the second and third quarters of 2023, averaging 121,400 annually. Even with this boost, a slight decline in permits is projected in the fourth quarter of 2023 as permitting in the fourth quarter historically lags other quarters.

Residential permits are then projected to begin growing in 2024 and continue through 2027 as the Federal Reserve cuts interest rates, averaging 126,200 units annually through the rest of the forecast window.

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## RISKS TO THE FORECAST

Immediate risks to the Governor's Budget economic forecast stem from inflation and interest rates. The Federal Reserve could maintain high target rates for longer than expected if inflation is slow to approach its target rate of 2 percent, which could result in additional drag on interest-sensitive spending. The current high rates could also hamper economic activity more than projected, especially given more cautious lending practices and the possibility that consumers will curtail discretionary spending. There is also a specific risk that Iran could be drawn into the current Israel-Hamas conflict and disrupt oil shipping through the Persian Gulf, driving oil prices up and causing other supply chain issues.

The Department of Finance did not model a recession scenario, but if a recession were to develop, it would likely be relatively mild and begin toward the end of 2024 driven by high interest rates causing deeper declines in interest-sensitive spending than projected in the baseline. A subsequent recovery to steady-state growth would likely then begin in 2025 as looser credit conditions boost interest-sensitive consumption and investment.

Other risks also remain, including an escalation of tensions between China and Taiwan. Long-term structural downside risks to the state economy and budget also persist, including climate change and its attendant more frequent extreme weather events such as wildfires, drought, and floods, the challenges of an aging population, declining migration inflows, lower fertility rates, chronic stock market volatility, high housing and living costs, and potentially worsening income inequality.

**Economic Indicators**

Annual Percentage Change unless Otherwise Indicated

	2019	2020	2021	Actual <- 2022	-> Forecast	2023	2024	2025	2026	2027
<b>United States</b>										
Real GDP	2.5%	-2.2%	5.8%	1.9%	2.5%	1.6%	1.2%	1.6%	1.8%	
Unemployment Rate (percent)	3.7%	8.1%	5.4%	3.6%	3.6%	3.8%	4.4%	4.7%	4.6%	
Nonfarm Employment	1.3%	-5.8%	2.9%	4.3%	2.4%	0.7%	-0.3%	0.0%	0.4%	
Personal Income	4.7%	6.9%	9.1%	2.0%	5.3%	5.0%	4.8%	4.4%	4.5%	
CPI Inflation Rate (percent)	1.8%	1.2%	4.7%	8.0%	4.2%	2.6%	2.0%	2.1%	2.2%	
<b>California</b>										
Unemployment Rate (percent)	4.1%	10.2%	7.3%	4.2%	4.6%	5.1%	5.2%	5.0%	4.8%	
Civilian Labor Force	0.7%	-2.3%	0.1%	1.4%	0.9%	0.8%	0.6%	0.5%	0.5%	
Nonfarm Employment	1.5%	-7.1%	3.5%	5.6%	2.2%	1.0%	0.4%	0.5%	0.6%	
Residential Permits (thousands of units)	110	106	119	114	114	118	123	129	135	
Average Wages	4.4%	11.3%	7.7%	-1.0%	2.7%	3.4%	3.7%	3.7%	3.7%	
Personal Income	5.3%	9.0%	8.9%	-0.2%	4.7%	5.2%	5.0%	4.7%	4.5%	
CPI Inflation Rate (percent)	3.0%	1.7%	4.3%	7.4%	3.8%	3.0%	2.4%	2.6%	2.7%	

Governor's Budget Forecast based on data available as of November 2023. Figures in italics indicate forecasts.

Sources: U.S. Bureau of Economic Analysis; U.S. Bureau of Labor Statistics; U.S. Census Bureau; California Employment Development Department, Labor Market Information Division; California Department of Finance, 2024-25 Governor's Budget Forecast.

# REVENUE ESTIMATES

The Governor's Budget revenue forecast is significantly downgraded as delayed cash data in November indicated the revenue decline from 2021-22 to 2022-23 was much larger than projected in the 2023 Budget Act forecast. Due to January 2023 winter storms impacting the state, the Internal Revenue Service (IRS) initially extended various income tax filing and payment deadlines for most individuals and businesses in California to October 16, 2023, before extending them on October 16 for an additional month, to November 16, 2023. The Franchise Tax Board conformed with the extensions for state taxpayers. As a result, the revenue forecast for the 2023 Budget Act was completed without critical cash data related to prior year and current year taxes that is normally available. Given the extension applied to 55 counties comprising over 99 percent of Californians and to payments spanning several months, uncertainty was high, and a large amount of cash was expected to shift to October.

While projections were modeled closely after past events, there was significant uncertainty around the actual percentage of individuals and businesses taking advantage of the extended deadlines. Moreover, cash data was unavailable at a critical time when revenues were expected to decline following unprecedented revenue growth in the two years through 2021-22 and the stock market correction in 2022. Uncertainty was particularly high as projecting revenues following such unprecedented growth is challenging, especially when the economy is not in a recession. Multiple revenue paths and outcomes would be consistent with revenues correcting and cash data would have normally determined the size of the correction. While the 2023 Budget Act captured the downward trend in revenues, it was not until

## REVENUE ESTIMATES

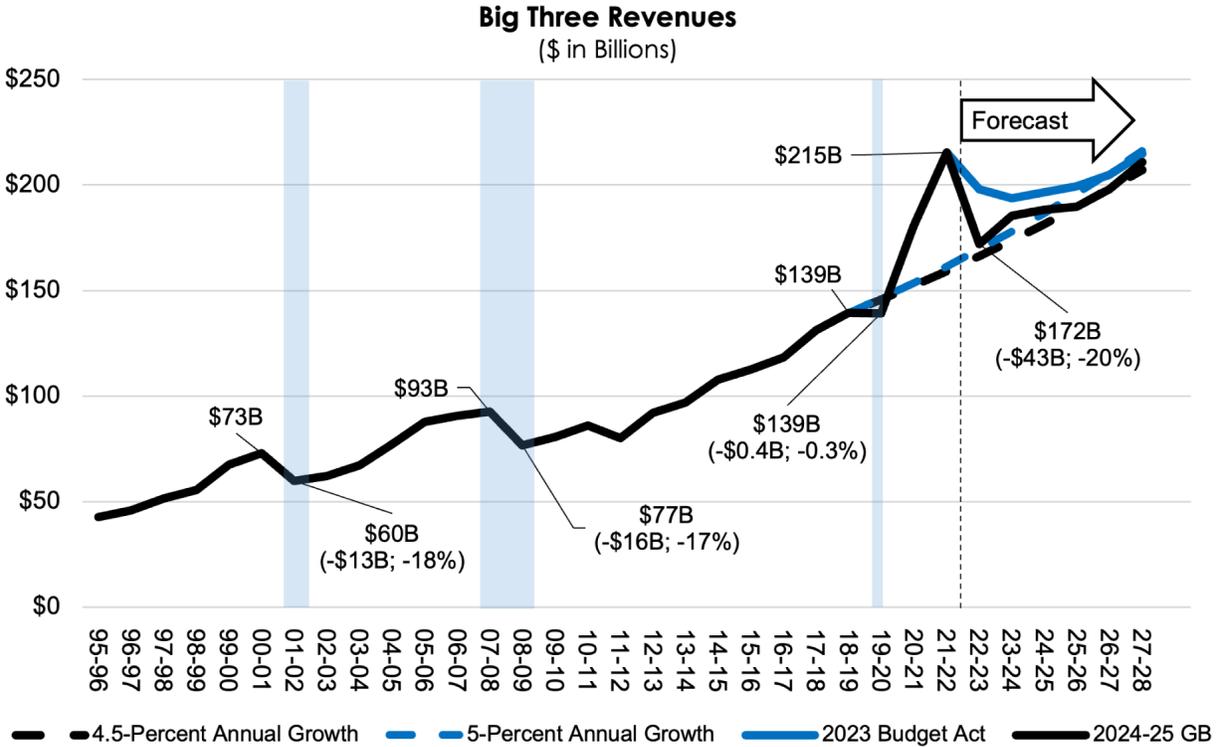
complete cash data was available in November that the magnitude of the decline was clear.

A total of \$42 billion was projected to shift from January through September to October 2023—\$28.4 billion in personal income tax and \$13.3 billion in corporation tax revenues which include \$8.3 billion related to the Pass-Through Entity Elective Tax (PTET). From April through November, however, cash receipts from personal income tax and corporation income tax combined were \$25.7 billion lower than projected in the 2023 Budget Act. Personal income tax receipts were down \$19.1 billion due to non-withholding payments falling short by \$17.6 billion and refunds exceeding the forecast by \$3.3 billion. On the other hand, personal income withholding receipts were up \$1.3 billion cumulatively through November and increased 5 percent from May through November compared to the same period in 2022. Corporation tax cash receipts were down \$6.6 billion, including a \$2-billion shortfall in PTET payments.

Before accounting for budget solutions, General Fund revenue is projected to be approximately \$44 billion lower than assumed in the 2023 Budget Act over the budget window—from fiscal year 2022-23 through fiscal year 2024-25. Most of this lower projection is due to an atypical sizeable downgrade of \$24.7 billion in prior year revenues, which negatively impacts revenues in the rest of the multi-year through a base effect. This is partially offset by a slightly upgraded economic outlook and stock market forecast.

While this downward revision is substantial, the Budget revenue forecast does not assume a recession, but rather reflects a correction of revenue growth and a reversion to trend following record growth in 2020-21 and 2021-22. Despite this correction, 2022-23 revenues were still 23 percent higher than in pre-pandemic 2018-19. The three largest sources of revenue—personal income tax, corporation tax, and sales tax—are estimated to have declined by 20 percent or \$43 billion from 2021-22 to 2022-23, a percentage decline that is comparable to the decreases during the 2001 Recession and the Great Recession. However, this current decline follows a record two-year growth of 55 percent or \$76 billion from 2019-20 to 2021-22. The next highest two-year growth in recent history was a 31-percent two-year growth through 2000-01.

Furthermore, given the assumptions of continued economic growth, the "Big Three" revenues are projected to rebound and grow at normal rates through the end of the forecast. As shown in the Big Three Revenues figure, following the revenue correction in 2022-23, Big Three revenues revert to levels consistent with normal revenue growth trajectory absent the COVID-19 surge and subsequent correction.

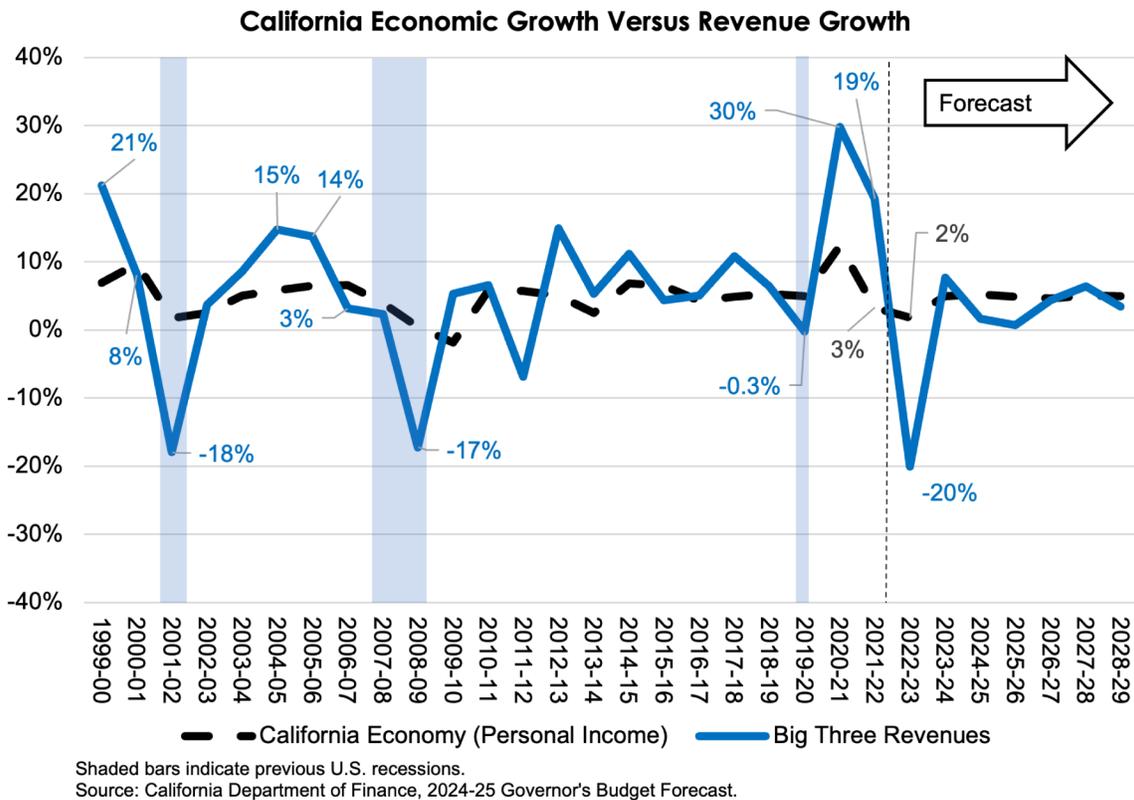


Shaded bars indicate previous U.S. recessions.  
Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

Due to the state's increasing reliance on high-income taxpayers, who earn a significant proportion of their income from stock-based compensation, revenues have been increasingly volatile and unpredictable as they are more sensitive to financial market shocks and less correlated with the broader economy. This decoupling of revenue and economic growth became particularly stark in the past few years. While California experienced a record-high unemployment rate of 16.1 percent in April 2020, the Big Three revenues stayed roughly flat in 2019-20. In 2020-21, while California's unemployment rate averaged 9.3 percent, the Big Three revenues enjoyed a record-high growth of 30 percent. Finally, while California personal income—a proxy for the California economy—increased by 1.8 percent in 2022-23 and nonfarm employment increased by 3.3 percent, the Big Three revenues are estimated to have decreased by 20 percent. This decoupling of economic growth and revenue growth is illustrated in the California Economic Growth Versus Revenue Growth figure.

Going forward, the Budget forecast assumes continued but moderating economic growth along with a stock market that is not significantly different from its levels in mid-November. If financial markets perform significantly worse or better than assumed, the revenue picture will likely change accordingly. Several risks remain, including stock

market volatility, an economic recession, or any shocks that would disproportionately impact high-income earners.



## BUDGET WINDOW

The Governor's Budget General Fund Revenue Forecast figure compares the revenue forecasts, by source, in the 2023 Budget Act and the Governor's Budget. The downgrades relative to the 2023 Budget Act forecast are driven by sizeable shortfalls in personal income tax and corporation tax in 2022-23, which narrow but persist throughout the end of the forecast.

- **Revenues from the Big Three**—before accounting for budget solutions—are projected to be lower by \$42.9 billion over the budget window due to a \$29.6-billion downgrade to the personal income tax forecast and a \$15.4-billion downward revision to the corporation tax forecast that are partially offset by a \$2.1-billion upward revision to the sales tax forecast.

**2024-25 Governor's Budget  
General Fund Revenue Forecast  
Reconciliation with the 2023 Budget Act**

(Dollars in Millions)

Source	2023 Budget Act	Governor's Budget	Change From Budget Act Forecast	
<b><u>Fiscal 2022-23 (Preliminary)</u></b>				
Personal Income Tax	\$122,769	\$101,749	-\$21,020	-17.1%
Corporation Tax	42,091	37,140	-4,951	-11.8%
Sales & Use Tax	33,072	33,186	114	0.3%
Insurance Tax	3,673	3,690	18	0.5%
Alcoholic Beverage	433	421	-12	-2.8%
Pooled Money Interest	2,133	2,391	258	12.1%
Cigarette	47	47	0	1.0%
Other Revenues	2,081	2,520	438	21.1%
<b>Subtotal</b>	<b>\$206,299</b>	<b>\$181,144</b>	<b>-\$25,155</b>	<b>-12.2%</b>
Transfer To/From BSA	-544	0	544	-100.0%
Other Transfers and Loans	-621	-728	-107	17.2%
<b>Total</b>	<b>\$205,134</b>	<b>\$180,416</b>	<b>-\$24,718</b>	<b>-12.0%</b>
<b><u>Fiscal 2023-24</u></b>				
Personal Income Tax	\$118,161	\$113,768	-\$4,393	-3.7%
Corporation Tax	42,081	36,913	-5,167	-12.3%
Sales & Use Tax	33,366	34,643	1,277	3.8%
Insurance Tax	3,881	3,894	13	0.3%
Alcoholic Beverage	438	427	-11	-2.6%
Pooled Money Interest	2,928	3,044	116	4.0%
Cigarette	43	43	0	0.4%
Other Revenues	5,379	3,206	-2,173	-40.4%
<b>Subtotal</b>	<b>\$206,277</b>	<b>\$195,938</b>	<b>-\$10,339</b>	<b>-5.0%</b>
Transfer To/From BSA	0	-1,424	-1,424	n/a
Other Transfers and Loans	2,411	2,345	-66	-2.7%
<b>Total</b>	<b>\$208,688</b>	<b>\$196,859</b>	<b>-\$11,828</b>	<b>-5.7%</b>
<b><u>Fiscal 2024-25</u></b>				
Personal Income Tax	\$118,903	\$114,730	-\$4,174	-3.5%
Corporation Tax	43,369	38,055	-5,313	-12.3%
Sales & Use Tax	34,383	35,123	740	2.2%
Insurance Tax	3,998	4,021	23	0.6%
Alcoholic Beverage	446	433	-13	-2.9%
Pooled Money Interest	1,648	1,791	144	8.7%
Cigarette	42	42	0	0.2%
Other Revenues	5,580	6,810	1,230	22.0%
Revenue Solutions	n/a	402	402	n/a
<b>Subtotal</b>	<b>\$208,368</b>	<b>\$201,407</b>	<b>-\$6,961</b>	<b>-3.3%</b>
Transfer To/From BSA (Solution)	-180	12,026	12,206	-6781.1%
Non-BSA Transfers and Loans Solutions	n/a	2,504	2,504	n/a
Other Transfers and Loans	-1,089	-1,238	-150	13.8%
<b>Total</b>	<b>\$207,100</b>	<b>\$214,699</b>	<b>\$7,599</b>	<b>3.7%</b>
<b>Three-Year Total Excluding Solutions</b>			<b>-\$44,059</b>	
<b>Three-Year Total</b>			<b>-\$28,947</b>	

- **Minor Revenues**—insurance, alcoholic beverage, cigarette taxes and pooled money interest—are higher by \$536 million over the budget window due largely to a \$517-million upgrade in the pooled money interest forecast.
- **Other Minor not Otherwise Classified Revenues**—are \$505 million lower over the budget window, due largely to a lowered estimate for federal reimbursements of wildfire and COVID-19 Pandemic costs and a partial shift of those reimbursements to future years.
- **Revenue Solutions**—are projected to increase General Fund revenues by \$402 million in 2024-25.
- **Transfers and Loans Solutions**—excluding transfers to the Budget Stabilization Account (BSA)—are projected to increase General Fund revenues by \$2.5 billion in 2024-25.
- **BSA Transfers**—are projected to increase General Fund revenues by \$11.3 billion over the budget window, as the \$12-billion withdrawal in 2024-25 more than fully offsets the workload changes in 2022-23 and 2023-24 that decrease revenues by a total of \$880 million.

After accounting for all transfers, baseline General Fund revenues in the Budget are \$28.9 billion lower than projected in the 2023 Budget Act over the budget window.

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## PERSONAL INCOME TAX

The personal income tax is the state's largest revenue source. Excluding PTET credits, the personal income tax is estimated to account for over 65 percent of General Fund revenues before transfers in 2022-23 and is projected to comprise nearly 74 percent of all General Fund revenues before transfers in 2024-25.

Modeled closely after federal income tax law, California's personal income tax is imposed on net taxable income—gross income less exclusions and deductions. The tax rate structure is progressive over the income spectrum. Since the 2012 tax year, the marginal rates range from 1 percent to 12.3 percent, not including a 1-percent surcharge on taxable income above \$1 million for the Mental Health Services Act tax. (See the Mental Health Services Fund section for more information.) Proposition 30 created three additional income tax brackets beginning in 2012 with rates of 10.3 percent for taxable income above \$500,000, 11.3 percent for taxable income above \$600,000, and 12.3 percent for taxable income above \$1 million, with the

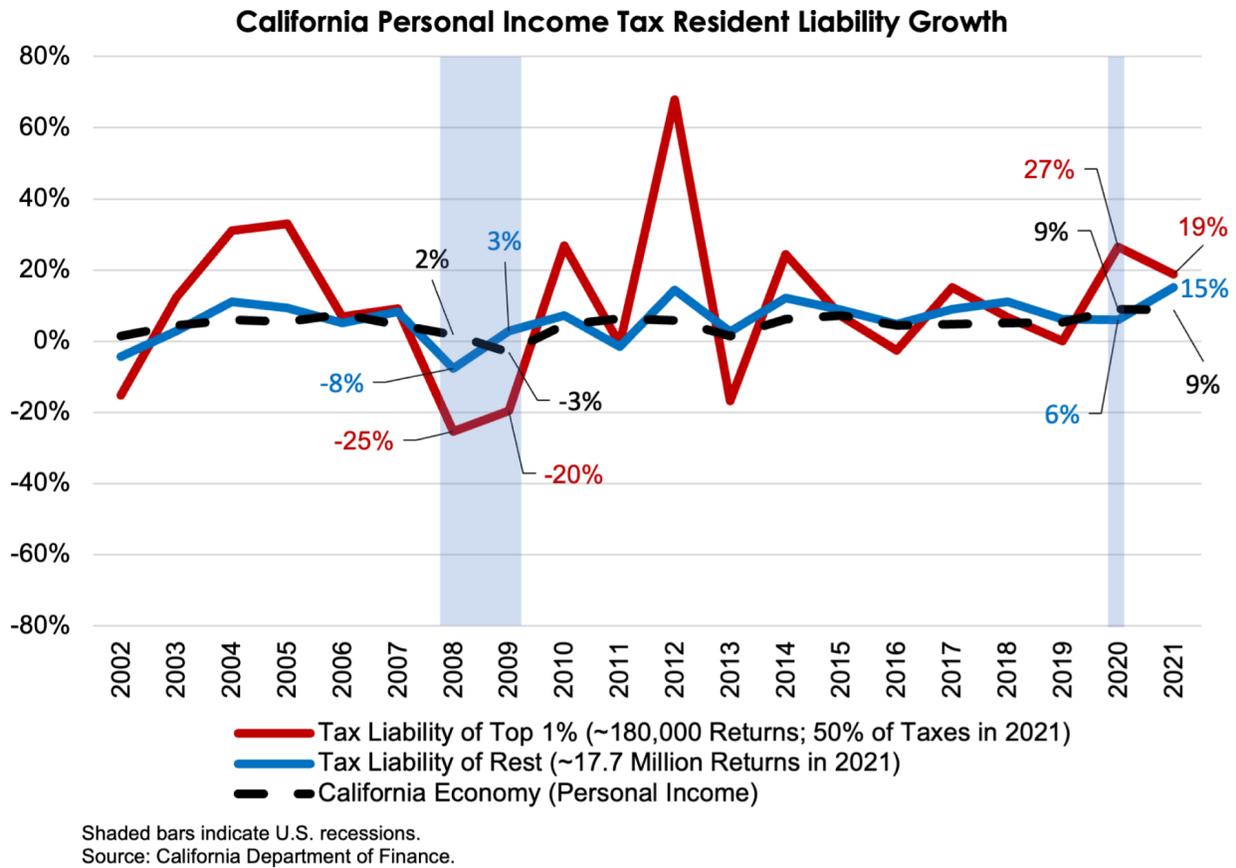
income thresholds indexed for inflation. Proposition 30 held these tax brackets in effect for seven years—from tax years 2012 to 2018. Voters approved Proposition 55 in November 2016, extending the three additional tax brackets through tax year 2030.

Within the personal income, in the ten years through 2021, wages comprised nearly 70 percent of adjusted gross income for all tax returns and capital gains were around 10 percent. In tax year 2021, wages represented 62 percent of adjusted gross income, a historic-low share, while capital gains comprised a record-high 17 percent of adjusted gross income. Since wages also include stock-based compensation, a significant share of personal income tax depends on financial markets and individuals' decisions on when to buy and sell stocks.

The highest-income Californians pay the largest share of the state's personal income tax. For the 2021 tax year, the top one percent of income earners, or about 180,000 tax returns, paid nearly 50 percent of personal income taxes, up 0.8 percentage point from 2020. Moreover, these high-income taxpayers' tax liability tends to be volatile as they earn a larger share of their total income from capital gains and stock-based compensation. As illustrated in the California Personal Income Tax Resident Liability Growth figure, the top one percent's tax liability, which has been greater than 40 percent of all personal income taxes for 17 of the last 18 years, is highly volatile and untethered from the growth of the broader economy.

These two related phenomena—significant reliance of the General Fund on capital gains and stock-based compensation, and on taxes paid by a small portion of the population—underscore the difficulty of forecasting personal income tax revenue. Proposition 2 helps address some of the state's revenue volatility by requiring the transfer of a portion of capital gains revenue greater than 8 percent of General Fund tax revenue to the Rainy Day Fund and to pay down state debts.

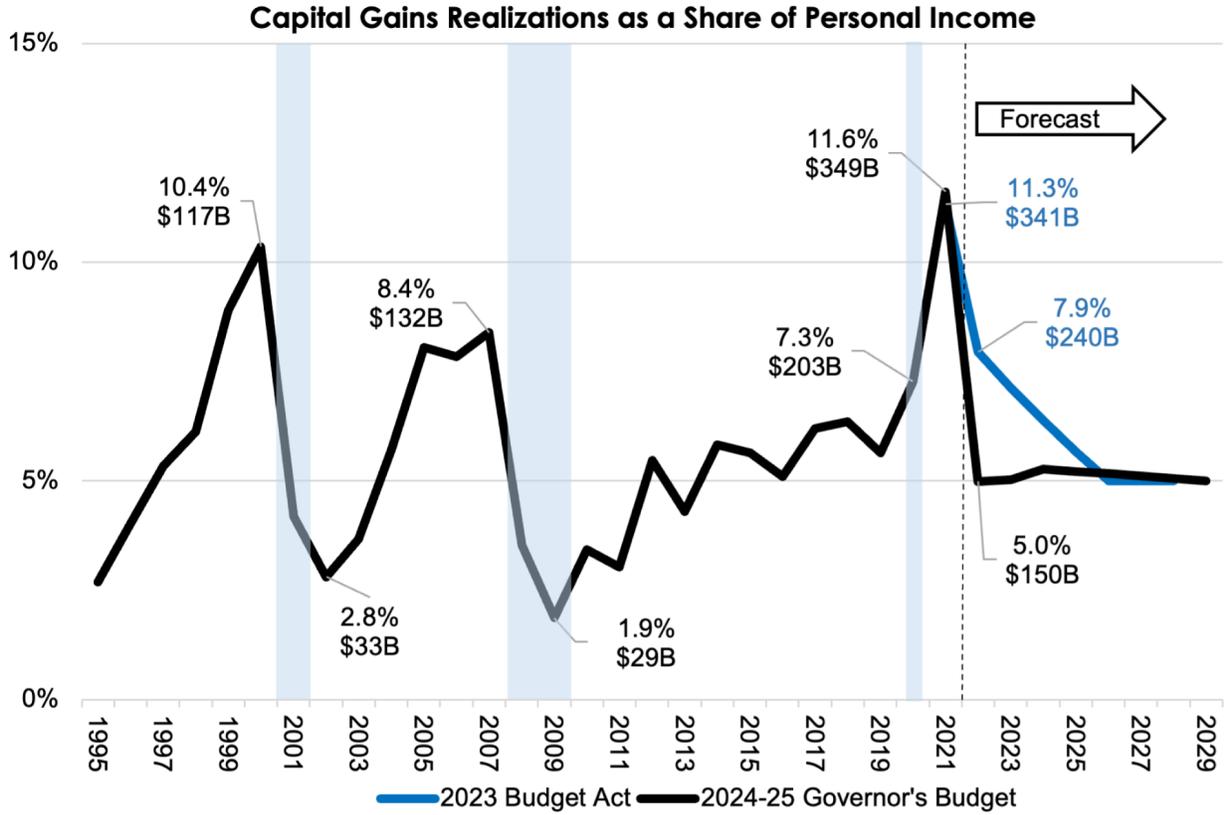
Before accounting for budget solutions, the personal income tax forecast is lower by \$29.6 billion over the budget window compared to the 2023 Budget Act forecast, with a shortfall of around \$21 billion in 2022-23, which decreases to \$4.4 billion in 2023-24 and to \$4.2 billion in 2024-25. The \$17.6-billion shortfall in non-withholding payments—estimated payments, final payments, and other payments—through November reflects weakness in payments related to tax years 2022 and 2023. The 2023 Budget Act forecast assumed the delayed IRS deadline would shift \$28.4 billion in personal income tax payments to October. The substantial shortfall in cash receipts indicates that tax year 2022 liability, particularly capital gains realizations, was far lower than projected in the 2023 Budget Act.



## CAPITAL GAINS

The 2023 Budget Act forecast projected \$240 billion in capital gains realizations in 2022—a 30-percent year-over-year decline from record-high realizations reported in 2021. Cash data indicates the 2022 drop in capital gains realizations was much larger, estimated at around 57 percent and reflecting a more immediate correction to levels representing around 5 percent of personal income. In contrast, the 2023 Budget Act forecast assumed a more gradual reversion of capital gains realization occurring over several years through smaller consecutive yearly declines. With the steeper decline in 2022, capital gains realizations are projected to be around \$200 billion lower cumulatively through 2025, compared to the 2023 Budget Act forecast, and contributing nearly \$25 billion to the overall PIT shortfall in the budget window.

Capital gains realizations as a share of personal income reached a record-high of 11.6 percent in 2021, exceeding the 2007 pre-Great Recession peak of 8.4 percent and more than a full percentage point higher than the previous record of 10.4 percent in 2000. Following these peaks in 2007 and in 2000, capital gains as a percent of personal income declined to 1.9 percent in 2009 and to 2.8 percent in 2002, which represented peak-to-trough declines in capital gains realizations of 78 percent and 72 percent,



Shaded bars indicate previous U.S. recessions.  
Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

respectively. As shown in the Capital Gains as a Percentage of Personal Income figure, following its record share in 2021, capital gains realizations are assumed to revert to 5 percent of personal income in 2022, roughly in line with its historical average. Throughout the rest of the forecast, capital gains are assumed to stay around 5 percent of personal income.

The Capital Gains Proposition 2 Revenue figure shows Proposition 2 revenues from capital gains as a percentage of total General Fund tax revenue. The amount of capital gains revenue in the General Fund can vary greatly over time and from year to year. For instance, capital gains contributed only \$2.3 billion to the General Fund in 2009. By 2012, this revenue had increased to \$10.4 billion. Proposition 2 revenues increased to \$36 billion in 2021—its highest amount ever—and are estimated to have decreased to \$15 billion in 2022.

**Capital Gains Proposition 2 Revenue  
As a Percent of General Fund Tax Revenues**  
(Dollars in Billions)

Calendar Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 <sup>e/</sup>	2023 <sup>e/</sup>	2024 <sup>e/</sup>
Capital Gains Realizations	\$29	\$55	\$52	\$100	\$80	\$116	\$120	\$113	\$144	\$154	\$145	\$203	\$349	\$150	\$158	\$175
Prop 2 Revenue from Capital Gains	\$2.3	\$4.7	\$4.2	\$10.4	\$7.6	\$11.3	\$11.8	\$11.5	\$14.1	\$15.4	\$14.4	\$20.6	\$36.0	\$15.0	\$15.7	\$17.4
Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23 <sup>e/</sup>	23-24 <sup>e/</sup>	24-25 <sup>e/</sup>
Prop 2 Revenues from Capital Gains	\$3.0	\$4.5	\$6.0	\$9.6	\$8.7	\$11.4	\$11.7	\$12.3	\$14.5	\$15.1	\$16.3	\$25.2	\$29.7	\$15.2	\$16.2	\$17.6
Total General Fund Revenues <sup>1/</sup>	\$87	\$92	\$85	\$98	\$103	\$114	\$119	\$122	\$135	\$144	\$145	\$187	\$224	\$181	\$196	\$201
Capital Gains Percentage	3.4%	4.9%	7.1%	9.8%	8.5%	10.1%	9.9%	10.0%	10.7%	10.4%	11.2%	13.5%	13.3%	8.4%	8.3%	8.7%

<sup>e/</sup>Estimated  
<sup>1/</sup>Excluding transfers  
Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

**OTHER PERSONAL INCOME COMPONENTS**

Business, partnership, and nonresident incomes also contributed to the overall personal income tax downgrade whereas offsetting factors included higher projected withholding, a lower projected usage of PTET credits, and upgrades to several personal income components. Withholding receipts have been revised higher by nearly \$2.5 billion through 2024-25 due to stronger-than-expected cash results since May and an improved economic wage forecast in the near-term. Over the budget window, projected PTET credit usage is lower by \$3.1 billion, a result of lower payments on the business entity side, which is a positive for personal income tax revenues.

**MENTAL HEALTH SERVICES FUND**

A portion of personal income tax revenues is deposited into a special fund instead of the General Fund. Proposition 63, passed in November 2004, imposes a surcharge of 1 percent on taxable income over \$1 million. Revenue from the surcharge is transferred to the Mental Health Services Fund and used to fund mental health programs. The forecast projects annual revenues of \$2.6 billion for 2022-23, \$2.4 billion for 2023-24, and \$2.6 billion for 2024-25 for this fund. The General Fund and the Mental Health Services Fund shares of personal income tax revenues for 2022-23 through 2024-25 are shown in the Personal Income Tax Revenue figure.

**Personal Income Tax Revenue**

(Dollars in Millions)

	<b>2022-23 Preliminary</b>	<b>2023-24 Forecast</b>	<b>2024-25 Forecast</b>
General Fund	\$101,749	\$113,768	\$114,826
Mental Health Services Fund	\$2,567	\$2,392	\$2,596
<b>Total</b>	<b>\$104,316</b>	<b>\$116,160</b>	<b>\$117,421</b>

Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

## CORPORATION TAX

Before accounting for budget solutions, the corporation tax forecast is lower by \$15.4 billion over the budget window or around \$5 billion per year from 2022-23 to 2024-25. Corporation tax cash receipts were down \$6.6 billion through November, including a \$2-billion shortfall in PTET payments. The 2023 Budget Act forecast assumed the delayed IRS deadline would shift around \$5 billion in non-PTET payments and \$8.3 billion in PTET payments to October. Instead, non-PTET payments were down \$3.4 billion through November, suggesting that 2022 corporate liability was much lower than assumed in the 2023 Budget Act.

Corporate tax revenues through the end of the forecast were also subsequently lowered due to the base effect of lower liability in 2022. Expectations regarding future taxable profits growth are largely unchanged. Finally, credit and Net Operating Loss (NOL) usage assumptions were unchanged from the 2023 Budget Act as available 2022 tax data is less complete than normal and offered no conclusive new information on credit and NOL usage. Due to lower PTET payments related to tax year 2022, the forecast for PTET revenue contributes \$2.6 billion to the \$15.4-billion overall corporate tax shortfall over the budget window.

## SALES AND USE TAX

Before accounting for budget solutions, the sales tax forecast is higher by \$2.1 billion in the budget window as cash receipts through November are tracking close to the forecast and taxable consumer spending and private investment growth are revised higher in the budget window.

Consumer spending growth has been revised up from an average of 1 percent to 2.3 percent in the budget window. Consumer spending growth has been stronger than expected through the third quarter of 2023 due to a tight labor market and rising

wages. Consumer spending growth is then expected to slow through 2024 in response to a drop in transfer receipts and the resumption of interest accrual on student loans, leading to decelerating consumer spending growth in 2024-25.

Private investment growth has been revised up from an average of 2.4 percent to 3.2 percent in the budget window. In particular, the upward revisions are in 2022-23 and 2023-24, due largely to strong actuals in 2023 from the unexpected resilience of businesses despite high borrowing costs. However, borrowing costs are expected to stay higher for longer and ultimately begin to affect businesses later, leading to deceleration of private investment growth in 2024-25.

Despite a slightly slower projected growth in consumer spending and private investment in 2024-25, the higher base in 2022-23 and faster growth in 2023-24 lead to an overall more positive sales tax forecast in the budget window.

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## FORECASTING RISKS AND UNCERTAINTY

Revenue forecasting is always subject to significant uncertainty, even if the underlying economy and the stock market are performing in line with expectations, particularly in the personal income and corporate income tax forecasts, as liability for those taxes also depend on taxpayer behavior and timing of when assets are sold, and when credits and NOLs are used. While the magnitude of potential revenue swings has likely declined as revenues have already come down from unsustainably high levels through 2021-22, revenues could still end up \$15 billion higher or lower per year in 2023-24 and 2024-25—even if the economy and asset markets perform largely in line with expectations.

The principal drivers that could lead to higher or lower revenues include higher or lower personal income tax withholding receipts, capital gains realizations, corporate taxable profits, and use of corporate net operating losses and business incentive tax credits. The timing of capital gains realizations is uncertain: if, for example, capital gains realizations average roughly 4 percent of personal income—their normal share in the early to mid-1990s—instead of 5 percent as projected, the personal income tax forecast would be lower by around \$12 billion in the budget window. Similarly, due to the backlog from the 2020 and 2021 suspension, it is plausible that usage of NOLs and business incentive tax credits by corporations could be higher or lower by about \$2 billion per year, which would generally increase or reduce corporation tax by about the same amount.

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## REVENUE IN A RECESSION

The Budget revenue forecast is based on a scenario that assumes continued but slowing economic growth and does not assume a recession. As discussed in the Economic Outlook Chapter, several risk factors could negatively impact the economy and lead to a recession. For instance, a significant financial shock from tightening financial conditions, stock market and asset price volatility and declines, and geopolitical turmoil are all issues that pose a risk to ongoing economic and revenue growth.

Even in a mild recession, revenue declines below the Budget forecast could be significant. The magnitude of the revenue loss would depend upon the depth and duration of a recession, as well as its relative impact on higher-income individuals. A mild recession in the second half of 2024 could lead to General Fund revenue losses between \$20 billion to \$30 billion relative to the Budget forecast over the budget window.

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## TAX PROPOSALS

The Budget includes several tax proposals, as described below. These revenue solutions combined are estimated to increase General Fund revenues by a total of \$402 million in 2024-25 and lead to ongoing revenue gains outside of the budget window.

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## NET OPERATING LOSS CONFORMITY

Under current federal law, as part of the Tax Cuts and Jobs Act, the use of NOLs carried forward from prior years is limited to 80 percent of subsequent year's net income and carrybacks are disallowed. Carrybacks allow businesses to apply losses to preceding years to receive a refund. California conformed in 2019 to also disallow carrybacks; however, the state did not conform to the 80-percent limitation.

The Budget proposes to conform state law to federal law by limiting NOLs that are carried forward from prior years to 80 percent of any subsequent year's net income, joining the majority of states in restricting NOL usage to 80 percent or less of taxable income. The change is proposed for tax years beginning on or after 2024 and is projected to lead to revenue gains of \$300 million in 2024-25, followed by ongoing annual gains of \$200 million thereafter.

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## CHARITABLE CONSERVATION EASEMENTS CONFORMITY

Under current federal law, property owners who elect to give up rights to develop certain land are allowed a deduction equal to the property development's value. However, this deduction has proven easy to abuse as the IRS has found that property investors often inflate the value of their property in order to get a larger deduction. As a result, the federal Consolidated Appropriations Act (CAA) of 2023:

- Limited the deduction for owners of pass-through entities to two and a half times the value of taxpayers' investment; and
- Disallowed the deductions for participants who had previously engaged in fraud.

For example, a partial owner who invested \$100 dollars is now limited to claiming a deduction of up to \$250. California law conforms with federal law in allowing deductions for charitable conservation easements; however, the state has not conformed to the 2023 changes listed above.

The Budget proposes to conform with federal law with respect to California's treatment of the charitable conservation easements deduction by adopting the changes made in the CAA beginning in tax year 2024. This proposal is projected to increase General Fund revenues by \$55 million in 2024-25 and 2025-26 and by \$25 million per year thereafter.

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## ELIMINATION OF BAD DEBT DEDUCTION

Since 2000, current California law allows retailers, lenders, and retailers' affiliates to deduct or claim a refund for sales and use tax paid on accounts used to purchase taxable goods on credit that are found worthless or charged off (subsequently referred to as "bad debt"). Typically, loans to purchase goods are offered by retailer-affiliate lenders such as banks, credit unions, and other financial companies who price in default risks through interest rates and late payment fees. Lenders can claim the deduction or refund even if a profit was made on the bad debt through interest and penalties paid.

The Budget proposes to eliminate the bad debt deduction and refund, effective in January 2025, joining the majority of states in disallowing deductions for non-retailer lenders for sales tax paid on bad debts. This proposal is projected to increase General Fund revenues by \$23.5 million in 2024-25 and about \$50.6 million per year thereafter.

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## ELIMINATION OF OIL AND GAS SUBSIDIES

The Budget proposes to eliminate the following oil and gas subsidies beginning in tax year 2024:

- **Immediate Deduction for Intangible Drilling Costs**—Under current California law and in conformity with federal law since 1987, 70 percent of intangible oil and gas drilling costs, such as survey work, ground clearing, drainage, and repairs, can immediately be deducted by corporations as a business expense, with the remainder spread over five years. For independent oil producers, 100 percent of intangible drilling costs can be deducted immediately. Normal tax law generally requires that expenses can be deducted only once their benefit is realized.
- **Percentage Depletion Rules for Fossil Fuels**—Under current California law and in conformity with federal law since 1993, businesses may deduct a fixed percentage of gross income that is higher than the normal cost-depletion method when it comes to resource depletion of mineral and other natural resources.
- **Enhanced Oil Recovery Costs Credit**—Under current California law, certain independent oil producers are allowed a nonrefundable credit equal to 5 percent of the qualified enhanced oil recovery costs for projects located in the state if the reference price of domestic crude oil falls above a specified threshold for the preceding year. Taxpayers who are retailers of oil or natural gas and those who are refiners of crude oil whose daily output exceeds 50,000 barrels are not eligible for the credit.

Eliminating these tax expenditures is projected to increase General Fund revenues by \$22 million in 2024-25 and by \$17 million per year thereafter.

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# DEMOGRAPHIC INFORMATION

California continues to move beyond the impacts of the COVID-19 Pandemic. While housing costs and changing in-office requirements pose challenges, the state's overall demographic trends remain strong and underscore California's ongoing status as a national leader: more births than deaths (natural increase), above-average health, and as a preferred destination for global immigrants.

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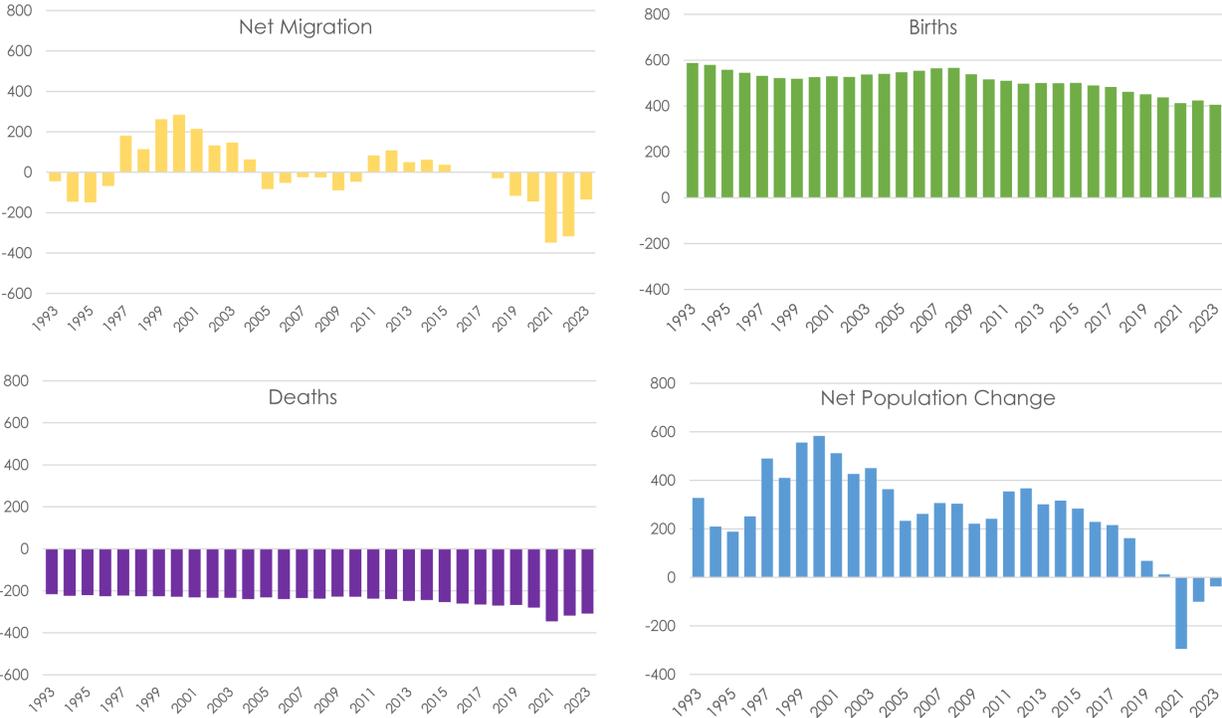
## POPULATION CHANGE

California's population was an estimated 39.1 million as of July 1, 2023, down 0.1 percent from July 1, 2022. Prior to the COVID-19 Pandemic, California's population growth had slowed, much like the nation's, because of declining births correlated with changes in education, marriage, and work decisions, as well as increasing deaths from an aging population. Post-pandemic, these trends continue, limiting the state's growth and, when combined with net negative migration, causing a decline in the state's population over the last three years.

Continuing a trend, 2022-23 saw strong positive international immigration, which provides a significant share of the net growth in population. With federal administrative backlogs largely resolved, migration has rebounded strongly to pre-pandemic levels. Coupled with declines in domestic out-migration, the recovery in international migration contributes to a reversal of California's recent loss trends. Population growth is expected to resume, albeit at lower rates than in the previous decade, as pandemic-related adjustments resolve themselves.

DEMOGRAPHIC INFORMATION

**Components of Population Change: California 1993-2023**  
(Population in Thousands)



Data Source: California Department of Finance, California County Estimates and Components of Change by Year, July 1, 1993-2023, December 2023.

Regionally, many inland counties continue to see growth, extending a trend that began in 2016. However, some urban coastal counties, particularly in the San Francisco Bay Area, also experienced significant growth, as a balance between remote and in-office work establishes itself. And while Southern California counties continue to experience net outflows to both in-state and out-of-state areas, the magnitude of those flows is markedly smaller than in previous years.

# STAFF ASSIGNMENTS

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Statewide Budget Issues, and  
Statewide Accounting Policies and Training

Corrections and Rehabilitation,  
Justice, and General Government

Education

Employee Compensation and State Pensions,  
State Central Services Departments, Audits  
and Evaluations, Information Services,  
Information Technology and Consulting,  
and Departmental Administration

Energy, Housing and Homelessness,  
Labor, Local Government, Tax Agencies,  
and Transportation

Health

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# APPENDICES AND SCHEDULES

## Budget Process Overview

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 or before January 10 each year, the Governor's Budget incorporates revenue and expenditure estimates based upon the most current information available through early to mid-December. In the event the Governor would like to change the Budget presented to the Legislature, including adjustments resulting from changes in population, caseload, or enrollment estimates, the Department of Finance proposes adjustments to the Legislature during budget hearings through Finance Letters in the spring. In 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. The list below describes the key documents used in the budget process.

<b>Title</b>	<b>Purpose</b>	<b>Prepared/Issued by</b>	<b>When</b>
Budget Letters	Convey the Administration's guidelines for budget preparation to agencies and departments.	Governor/Finance	January through December
Budget Change Proposals	Documents that propose to modify or change the existing level of service, propose new programs, or remove existing programs.	Agencies and departments submit to Finance analysts for review.	August and September
Governor's Budget	Governor's proposed budget for the upcoming fiscal year.	Governor/Finance	January 10
Governor's Budget Summary	A narrative summary of the Governor's proposed budget.	Governor/Finance	January 10
Budget Bill	Requests spending authorization to carry out the Governor's expenditure plan (serves as a legislative budget decision document).	Finance/Legislature	January 10
Multi-Year Projection	Estimated General Fund revenues and expenditures for the ensuing fiscal year and the three fiscal years thereafter, as required by Section 12.5 of Article IV of the California Constitution.	Finance	January, May, and Budget Enactment
Analysis of the Budget	Analysis of the Budget, including recommendations for changes to the Governor's Budget.	Legislative Analyst's Office	February
May Revision	Update of General Fund revenues, expenditures, and reserve estimates based on the latest economic forecast, and changes in population, caseload, or enrollment estimates.	Finance	Mid-May
Budget Act	The primary annual expenditure authorization, as approved by the Governor and Legislature, including a listing of the Governor's vetoes, if any.	Legislature/Governor	Late June or upon enactment of the Budget
Final Budget Summary	Update of the individual Budget Act items of appropriation, with changes by the Governor's vetoes, and includes certain budget summary schedules.	Finance	Summer/Fall
Final Change Book	Update of changes to the detailed fiscal information in the Governor's Budget.	Finance	Summer/Fall

# Adjustments in Accounting Methods and Prior Year Fund Balances

Government Code section 13344 requires the Department of Finance to note in the Governor's Budget or related documents any adjustments of prior year fund balances and accounting methods. This requirement is to achieve the closest possible comparability of the Governor's Budget with the State Controller's Budgetary-Legal Basis Annual Report.

## **Accounting Methods**

No major changes have been implemented or proposed since last year's report.

## **Prior Year Fund Balances**

Government Code section 13344 requires every state agency to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the State Controller's Budgetary-Legal Basis Annual Report, according to the methods and bases provided in regulations, budget letters, and other directives of Finance. Consistent with this requirement, Finance has continued its efforts in instructing and assisting departments in the reconciliation of special funds between the Governor's Budget documents departments provide to Finance and the year-end financial statements they provide to the State Controller's Office. Departments that are the designated fund administrators continue to be primarily responsible for the reconciliation, and Finance works very closely with them to ensure this is or will be completed for all special funds. Special fund balances included in the Governor's Budget have been reconciled using the best information available at the time. However, final balances for the Budgetary-Legal Basis Annual Report and certain actual revenue or expenditure amounts are not available during the preparation of the Governor's Budget. Therefore, there will be some remaining variances in the spring when final balances become available. Finance will follow up the efforts in the spring to evaluate if additional budget changes are necessary.

# Statewide Financial Information

Provides various statewide displays of financial information included in the Budget that may be the most useful to the public, private sector, or other levels of government. Each statewide display includes a description of the information included.

**Schedule 1 General Budget Summary**—Total statewide revenues and expenditures for the General Fund and special funds, and expenditure totals for selected bond funds.

**Schedule 2 Summary of State Tax Collections**—State tax collections per capita and per \$100 of personal income.

**Schedule 3 Comparative Yield of State Taxes**—Revenues for major state taxes for General Fund and special funds.

**Schedule 4 Position and Salary Cost Estimates**—Position data and corresponding dollar amounts.

**Schedule 5B Actual Past Fiscal Year Cash Flow**—Actual receipts, disbursements, borrowable resources, and cash flow loan balances for the last fiscal year.

**Schedule 5C Estimated Current Fiscal Year Cash Flow**—Projected receipts, disbursements, borrowable resources, and cash flow loan balances for the current fiscal year.

**Schedule 5D Estimated Budget Fiscal Year Cash Flow**—Projected receipts, disbursements, borrowable resources, and cash flow loan balances for the next fiscal year.

**Schedule 6 Summary of State Population, Employees, and Expenditures**—Historical data of state population, employees, personal income, revenues, and expenditures.

**Schedule 8 Comparative Statement of Revenues**—Detail of General Fund and special fund revenues by source for the past, current, and budget years within the following categories: (1) major taxes and licenses, (2) minor revenues, and (3) transfers and loans.

**Schedule 9 Comparative Statement of Expenditures**—Detail of General Fund, special fund, selected bond fund, and federal fund expenditures included in the Governor's Budget by the following categories: (1) State Operations, (2) Local Assistance, (3) Capital Outlay, and (4) Unclassified.

**Schedule 10 Summary of Fund Condition Statements**—A listing in numerical order of the beginning reserve, revenues, expenditures, and ending reserve for the General Fund and each special fund for the past, current, and budget years.

**Schedule 11 Statement of General Obligation Bond and Commercial Paper Debt of the State of California**—List of all general obligation bonds, including: maturity dates, authorized amount of bond issues, amounts of unissued bonds, redemptions, and outstanding issues, as well as authorized and outstanding commercial paper.

**Schedule 12A State Appropriations Limit Summary**—Summary of Schedules 12B through 12E provides a calculation of the appropriations subject to the State Appropriations Limit and the Limit Room.

**Schedule 12B Revenues to Excluded Funds**—List of revenues in special funds NOT included in the calculation of total appropriations subject to the State Appropriations Limit.

**Schedule 12C Non-Tax Revenues in Funds Subject to Limit**—Total of non-tax General and special fund revenues deposited in funds that are otherwise included in the calculation of total appropriations subject to the State Appropriations Limit.

**Schedule 12D State Appropriations Limit Transfer from Other Funds to Included Funds**—Detail of transfers between funds that are used in calculating the appropriations subject to the State Appropriations Limit.

**Schedule 12E State Appropriations Limit Excluded Appropriations**—Exclusions from appropriations subject to the State Appropriations Limit.

**Schedule 13 Proposition 98 Final Certification**—Factors, data, and calculations used to certify the prior year Proposition 98 funding level pursuant to Chapter 39, Statutes of 2018.

**SCHEDULE 1 AT 2024-25 GOVERNOR'S BUDGET  
GENERAL BUDGET SUMMARY <sup>1/</sup>**

(In Thousands)

	Reference to Schedule	General Fund	Special Funds	Selected Bond Fund Expenditures	Expenditure Totals
<b>2022-23</b>					
<b>Prior year resources available</b>	10	\$61,736,764	\$73,687,653		
<b>Revenues and transfers</b>	8	180,416,199	67,893,647		
<b>Expenditures</b>	9	200,074,704	77,803,523	\$5,263,967	\$283,142,194
<b>Fund Balance</b>	10	<b>\$42,078,259</b>	<b>\$63,777,777</b>		
<i>Reserve for Liquidation of Encumbrances</i>	<sup>2/</sup>	10,569,226	--		
<i>Reserves for Economic Uncertainties</i>	<sup>3/</sup>	--	63,777,777		
<i>Special Fund for Economic Uncertainties</i>	<sup>3/</sup>	31,509,033	--		
<i>Budget Stabilization Account</i>		21,708,422	--		
<i>Safety Net Reserve Fund</i>		900,000	--		
<i>Public School System Stabilization Account</i>		8,480,339	--		
<b>2023-24</b>					
<b>Prior year resources available</b>	10	\$42,078,259	\$63,777,777		
<b>Revenues and transfers</b>	8	196,859,137	79,178,851		
<b>Expenditures</b>	9	230,907,947	92,323,346	\$4,044,686	\$327,275,979
<b>Fund Balance</b>	10	<b>\$8,029,449</b>	<b>\$50,633,282</b>		
<i>Reserve for Liquidation of Encumbrances</i>	<sup>2/</sup>	10,569,226	--		
<i>Reserves for Economic Uncertainties</i>	<sup>3/</sup>	--	50,633,282		
<i>Special Fund for Economic Uncertainties</i>	<sup>3/</sup>	-2,539,777	--		
<i>Budget Stabilization Account</i>		23,132,422	--		
<i>Safety Net Reserve Fund</i>		900,000	--		
<i>Public School System Stabilization Account</i>		5,729,527	--		
<b>2024-25</b>					
<b>Prior year resources available</b>	10	\$8,029,449	\$50,633,282		
<b>Revenues and transfers</b>	8	214,698,823	65,227,413		
<b>Expenditures</b>	9	208,718,280	80,777,352	\$1,994,041	\$291,489,673
<b>Fund Balance</b>	10	<b>\$14,009,992</b>	<b>\$35,083,343</b>		
<i>Reserve for Liquidation of Encumbrances</i>	<sup>2/</sup>	10,569,226	--		
<i>Reserves for Economic Uncertainties</i>	<sup>3/</sup>	--	35,083,343		
<i>Special Fund for Economic Uncertainties</i>	<sup>3/</sup>	3,440,766	--		
<i>Budget Stabilization Account</i>		11,106,422	--		
<i>Safety Net Reserve Fund</i>		--	--		
<i>Public School System Stabilization Account</i>		3,851,837	--		

Note: Totals may not add due to rounding.

<sup>1/</sup> The General Budget Summary includes the revenues and expenditures of all the state funds that reflect the cost of state government and selected bond fund expenditures. The transactions involving other non-governmental cost funds are excluded.

<sup>2/</sup> The Reserve for Liquidation of Encumbrances represents an amount which will be expended in the future for state obligations for which goods and services have not been received at the end of the fiscal year. This reserve treatment is consistent with the accounting methodology prescribed by Generally Accepted Accounting Principles (GAAP) and Government Code Sections 13306 and 13307.

<sup>3/</sup> The Special Funds for Economic Uncertainties and the Reserves for Economic Uncertainties are reserve accounts for the General and special funds as provided by Section 5 of Article XIII B of the California Constitution.

**SCHEDULE 2 AT 2024-25 GOVERNOR'S BUDGET**  
**SUMMARY OF STATE TAX COLLECTIONS**  
(Excludes Departmental, Interest, and Miscellaneous Revenue)

Fiscal Year Beginning	Per Capita Personal Income <sup>1/ 2/</sup>	State Tax Collections (Dollars in Millions)		Taxes per Capita <sup>1/</sup>		Taxes per \$100 of Personal Income <sup>3/</sup>	
		General		General		General	
		Fund	Total	Fund	Total	Fund	Total
1967	\$3,870	\$3,558	\$4,676	\$185.55	\$243.86	\$4.80	\$6.30
1968	4,189	3,963	5,173	203.94	266.21	4.87	6.36
1969	4,668	4,126	5,409	208.96	273.94	4.48	5.87
1970	4,962	4,290	5,598	214.08	279.36	4.31	5.63
1971	5,210	5,213	6,597	256.22	324.24	4.92	6.22
1972	5,652	5,758	7,231	279.72	351.28	4.95	6.21
1973	6,116	6,377	7,877	305.57	377.45	5.00	6.17
1974	6,722	8,043	9,572	379.85	452.06	5.65	6.73
1975	7,306	9,050	10,680	420.19	495.87	5.75	6.79
1976	7,953	10,781	12,525	491.48	570.98	6.18	7.18
1977	8,660	12,951	14,825	579.41	663.25	6.69	7.66
1978	9,656	14,188	16,201	621.30	709.45	6.43	7.35
1979	10,750	16,904	19,057	726.83	819.41	6.76	7.62
1980	11,933	17,808	20,000	748.80	840.97	6.27	7.05
1981	13,131	19,053	21,501	784.78	885.62	5.98	6.74
1982	13,738	19,567	22,359	788.83	901.39	5.74	6.56
1983	14,549	22,300	25,674	880.14	1,013.30	6.05	6.96
1984	15,880	25,515	29,039	988.34	1,124.85	6.22	7.08
1985	16,790	26,974	30,898	1,021.63	1,170.25	6.08	6.97
1986	17,604	31,331	35,368	1,158.18	1,307.41	6.58	7.43
1987	18,529	31,228	35,611	1,126.67	1,284.81	6.08	6.93
1988	19,652	35,647	40,613	1,255.49	1,430.39	6.39	7.28
1989	20,623	37,248	43,052	1,278.16	1,477.32	6.20	7.16
1990	21,579	36,828	43,556	1,234.66	1,460.21	5.72	6.77
1991	21,825	40,072	48,856	1,315.62	1,604.01	6.03	7.35
1992	22,627	39,197	48,230	1,264.93	1,556.44	5.59	6.88
1993	22,929	38,351	48,941	1,224.72	1,562.90	5.34	6.82
1994	23,498	41,099	50,648	1,303.75	1,606.67	5.55	6.84
1995	24,566	44,825	54,805	1,413.51	1,728.20	5.75	7.03
1996	25,920	47,955	58,400	1,500.33	1,827.10	5.79	7.05
1997	27,152	53,859	64,826	1,659.61	1,997.56	6.11	7.36
1998	29,215	58,199	69,724	1,770.96	2,121.65	6.06	7.26
1999	30,602	70,027	81,773	2,095.45	2,446.93	6.85	8.00
2000	33,162	75,668	88,147	2,225.47	2,592.50	6.71	7.82
2001	33,882	62,679	73,295	1,816.12	2,123.70	5.36	6.27
2002	33,982	64,879	75,420	1,856.95	2,158.65	5.46	6.35
2003	35,056	70,229	81,628	1,984.49	2,306.60	5.66	6.58
2004	36,785	80,070	93,764	2,239.55	2,622.57	6.09	7.13
2005	38,568	90,468	105,860	2,514.02	2,941.74	6.52	7.63
2006	41,196	93,237	109,390	2,572.28	3,017.93	6.24	7.33
2007	42,714	95,290	111,778	2,606.95	3,058.01	6.10	7.16
2008	43,094	79,398	95,020	2,154.26	2,578.12	5.00	5.98
2009	41,530	84,537	99,284	2,280.02	2,677.76	5.49	6.45
2010	43,090	89,910	106,942	2,406.38	2,862.20	5.58	6.64
2011	45,445	82,850	106,351	2,197.41	2,820.70	4.84	6.21
2012	47,687	95,444	119,798	2,508.01	3,147.96	5.26	6.60
2013	48,011	101,187	127,388	2,639.02	3,322.36	5.50	6.92
2014	50,608	112,158	139,983	2,902.27	3,622.29	5.73	7.16
2015	53,890	117,083	144,154	3,008.79	3,704.47	5.58	6.87
2016	55,999	122,029	147,731	3,118.73	3,775.59	5.57	6.74
2017	58,355	134,074	164,551	3,409.04	4,183.96	5.84	7.17
2018	61,076	142,581	176,293	3,611.84	4,465.81	5.91	7.31
2019	64,204	142,639	172,684	3,608.42	4,368.46	5.62	6.80
2020	69,990	184,134	221,181	4,656.70	5,593.62	6.65	7.99
2021 <sup>est/</sup>	76,788	219,280	260,793	5,587.22	6,644.96	7.28	8.65
2022 <sup>est/</sup>	76,805	176,234	216,483	4,501.94	5,530.10	5.86	7.20
2023 <sup>est/</sup>	80,425	189,689	230,712	4,847.50	5,895.83	6.03	7.33
2024 <sup>est/</sup>	84,624	192,807	234,984	4,927.02	6,004.83	5.82	7.10

<sup>1/</sup>Per capita computations are based on July 1 population estimates, benchmarked on the 2020 Census.

<sup>2/</sup>Personal income data are on a calendar year basis (e.g., 2012 for 2012-13).

<sup>3/</sup>Taxes per \$100 personal income computed using calendar year personal income (e.g. 2012 income related to 2012-13 tax collections).

<sup>est/</sup> Estimated.

**SCHEDULE 3 AT 2024-25 GOVERNOR'S BUDGET**  
**COMPARATIVE YIELD OF STATE TAXES, 1970-71 THROUGH 2024-25**  
**Includes both General and Special Funds**  
(Dollars in Thousands)

Fiscal Year Beginning	Sales and Use <sup>1/</sup>	Personal Income <sup>2/</sup>	Corporation <sup>3/</sup>	Tobacco <sup>4/</sup>	Estate Inheritance and Gift <sup>5/</sup>	Insurance <sup>6/</sup>	Alcoholic Beverage <sup>7/</sup>	Motor Vehicle Fuel <sup>8/</sup>	Vehicle Fees <sup>9/</sup>	Cannabis Excise <sup>10/</sup>
1970	\$1,808,052	\$1,264,383	\$532,091	\$239,721	\$185,699	\$158,423	\$106,556	\$674,635	\$513,202	
1971	2,015,993	1,785,618	662,522	247,424	220,192	170,179	112,091	712,426	547,845	
1972	2,198,523	1,884,058	866,117	253,602	260,119	179,674	114,884	746,196	596,922	
1973	2,675,738	1,829,385	1,057,191	258,921	231,934	201,697	119,312	742,702	644,448	
1974	3,376,078	2,579,676	1,253,673	261,975	242,627	202,991	120,749	752,234	664,453	
1975	3,742,524	3,086,611	1,286,515	268,610	316,648	241,224	125,313	766,555	749,936	
1976	4,314,201	3,761,356	1,641,500	269,384	367,964	322,476	127,485	810,321	807,782	
1977	5,030,438	4,667,887	2,082,208	273,658	365,092	387,560	132,060	850,181	924,410	
1978	5,780,919	4,761,571	2,381,223	268,816	416,955	420,184	140,059	896,591	1,021,856	
1979	6,623,521	6,506,015	2,510,039	290,043	465,611	446,228	138,940	852,752	1,096,640	
1980	7,131,429	6,628,694	2,730,624	278,161	530,185	460,926	142,860	839,994	1,127,293	
1981	7,689,023	7,483,007	2,648,735	276,824	482,300	454,984	139,523	833,446	1,373,354	
1982	7,795,488	7,701,099	2,536,011	271,621	517,875	736,929	136,209	928,633	1,614,993	
1983	8,797,865	9,290,279	3,231,281	263,231	236,452	457,490	137,433	1,213,167	1,906,290	
1984	9,797,564	10,807,706	3,664,593	262,868	296,805	643,139	135,786	1,159,637	2,137,326	
1985	10,317,930	11,413,040	3,843,024	258,141	252,810	839,939	132,262	1,194,172	2,515,295	
1986	10,904,022	13,924,527	4,800,843	255,076	273,089	1,008,804	131,288	1,245,881	2,692,835	
1987	11,650,531	12,950,346	4,776,388	250,572	304,148	1,158,321	128,734	1,293,254	2,966,334	
1988	12,650,893	15,889,179	5,138,009	559,617	335,091	1,317,630	128,264	1,320,512	3,142,484	
1989	13,917,771	16,906,568	4,965,389	787,076	388,527	1,167,684	128,524	1,349,146	3,305,711	
1990	13,839,573	16,852,079	4,544,783	745,074	498,774	1,287,152	129,640	1,999,771	3,513,159	
1991	17,458,521	17,242,816	4,538,451	726,064	446,696	1,167,307	321,352	2,457,229	4,369,862	
1992	16,598,863	17,358,751	4,659,950	677,846	458,433	1,188,181	292,107	2,412,574	4,470,321	
1993	16,857,369	17,402,976	4,809,273	664,322	552,139	1,196,921	275,797	2,547,633	4,518,795	
1994	16,273,800	18,608,181	5,685,618	674,727	595,238	998,868	268,957	2,685,731	4,749,594	
1995	17,466,584	20,877,687	5,862,420	666,779	659,338	1,131,737	269,227	2,757,289	5,009,319	
1996	18,424,355	23,275,990	5,788,414	665,415	599,255	1,199,554	271,065	2,824,589	5,260,355	
1997	19,548,574	27,927,940	5,836,881	644,297	780,197	1,221,285	270,947	2,853,846	5,660,574	
1998	21,013,674	30,894,865	5,724,237	976,513	890,489	1,253,972	273,112	3,025,226	5,610,374	
1999	23,451,570	39,578,237	6,638,898	1,216,651	928,146	1,299,777	282,166	3,069,694	5,263,245	
2000	24,287,928	44,618,532	6,899,322	1,150,869	934,709	1,496,556	288,450	3,142,142	5,288,542	
2001	23,816,406	33,046,665	5,333,036	1,102,807	915,627	1,596,002	292,627	3,295,903	3,836,904	
2002	24,899,025	32,709,761	6,803,559	1,055,505	647,372	1,879,784	290,564	3,202,512	3,889,602	
2003	26,506,911	36,398,983	6,925,916	1,081,588	397,848	2,114,980	312,826	3,324,883	4,415,126	
2004	29,967,136	42,992,007	8,670,065	1,096,224	213,036	2,232,955	314,252	3,366,142	4,873,705	
2005	32,201,082	51,219,823	10,316,467	1,088,703	3,786	2,202,327	318,276	3,393,381	5,078,529	
2006	32,669,175	53,348,766	11,157,898	1,078,536	6,348	2,178,336	333,789	3,399,694	5,147,341	
2007	31,972,874	55,745,970	11,849,097	1,037,287	6,303	2,172,936	327,260	3,351,268	5,212,811	
2008	28,972,302	44,355,959	9,535,679	1,000,456	245	2,053,850	323,934	3,162,299	5,566,642	
2009	31,197,154	45,650,901	9,114,589	922,986	0	2,180,786	311,242	3,149,144	6,726,967	
2010	30,996,372	50,507,989	9,613,594	905,245	0	2,307,022	334,178	5,705,528	6,558,121	
2011	28,542,238	55,449,292	7,233,000	895,677	0	2,416,073	346,000	5,544,530	5,907,866	
2012	31,007,290	66,809,000	7,782,947	868,703	0	2,242,379	357,000	5,492,850	5,864,814	
2013	34,163,864	68,306,264	9,092,696	833,127	0	2,362,738	354,297	6,065,748	6,226,553	
2014	35,263,084	77,929,551	9,416,779	832,379	0	2,444,573	357,373	5,713,698	6,510,898	
2015	35,936,588	80,541,269	10,459,561	840,034	0	2,561,932	368,699	5,003,317	6,833,037	
2016	35,360,401	85,021,043	11,019,780	1,235,605	0	2,422,105	368,345	4,845,821	7,192,680	
2017	36,137,388	95,865,692	12,312,596	2,145,003	0	2,569,271	376,059	6,355,007	8,578,311	\$83,869
2018	37,903,457	100,958,015	14,062,543	2,052,204	0	2,722,787	377,662	7,561,080	9,880,258	261,149
2019	37,083,771	101,866,478	13,953,804	1,966,609	0	3,134,591	382,745	7,801,021	9,769,018	490,915
2020	41,874,019	131,966,930	22,590,587	1,969,042	0	3,139,292	414,634	7,814,218	10,682,014	770,380
2021	47,830,300	142,090,334	45,128,400	1,831,959	0	3,494,540	431,363	8,459,159	10,757,060	812,980
2022	48,781,950	104,316,218	37,139,870	1,622,507	0	3,690,456	420,539	8,657,370	11,361,965	537,343
2023 <sup>6/</sup>	50,223,918	116,159,997	36,913,221	1,476,728	0	3,893,820	427,063	9,148,725	11,853,589	659,781
2024 <sup>6/</sup>	51,141,150	117,421,160	38,336,401	1,435,921	0	4,021,483	432,704	9,313,219	12,233,625	693,909

<sup>1/</sup> Includes the 0.5 percent Local Revenue Fund, the 1.0625 percent Local Revenue Fund 2011, and the state sales tax rate of 6 percent from April 1, 2009 to June 30, 2011. Includes the 0.25 percent sales tax, effective July 1, 2004 through December 31, 2015, for repayment of economic recovery bonds. Includes passage of Proposition 30, which increased the General Fund sales tax rate from January 1, 2013 to December 31, 2016.

<sup>2/</sup> Includes the revenue for a 1-percent surcharge on taxable incomes over \$1 million, with proceeds funding mental health programs. Includes the 0.25-percent surcharge and reduced dependent exemption credit effective for tax years 2009 and 2010. Also includes the impact of Propositions 30 and Proposition 55, which establishes three additional brackets for tax years 2012 through 2030. Includes -\$19 billion for 2021-22, -\$16.5 billion for 2022-23, -\$17.7 billion for 2023-24, and -\$18.6 billion for 2024-25 for tax credits related to the Pass-Through-Entity Elective Tax (PTET).

<sup>3/</sup> Includes the corporation tax, corporation income tax, LLC fees, and minimum franchise tax for corporations, partnerships, LLCs, and LLPs. From 1989 to 1997, it included the unitary election fee. Includes impact of Proposition 39 beginning in tax year 2012. Includes impact of the limitation on credit and NOL usage for tax years 2020 and 2021. Includes \$21.6 billion in 2021-22, \$17.7 billion in 2022-23, \$19 billion in 2023-24, and \$19.2 billion in 2024-25 for the PTET.

<sup>4/</sup> Proposition 99 (November 1988) increased the cigarette tax to \$0.35 per pack and added an equivalent tax to other tobacco products. The Breast Cancer Act added \$0.02 per pack effective 1/1/94. Proposition 10 (November 1998) increased the cigarette tax to \$0.87 per pack and added the equivalent of \$1.00 tax on other tobacco products. Proposition 56 (November 2016) increased the cigarette tax to \$2.87 per pack, effective April 1, 2017, and added the equivalent of a \$2.00 tax to other tobacco products, effective July 1, 2017. Proposition 56 also defined electronic cigarettes as other tobacco products for purposes of taxation. Reflects a new 12.5-percent retail tax on electronic cigarettes as of July 1, 2022. Reflects the flavor ban on cigarette and tobacco products, which is effective December 21, 2022.

<sup>5/</sup> The state's estate tax was phased out beginning in 2002 and fully repealed by 2005 due to changes in federal law that eliminated the state death tax credit.

<sup>6/</sup> Includes insurance gross premiums tax on Medi-Cal managed care plans through June 30, 2013, to provide interim funding for the Healthy Families and Medi-Cal programs. Includes a reduction for the managed care organizations tax of about \$200 million per year from 2016-17 through 2018-19.

<sup>7/</sup> Alcoholic beverage excise taxes were increased effective July 15, 1991.

<sup>8/</sup> Motor vehicle fuel tax (gasoline) and use fuel tax (diesel and other fuels). The gasoline excise tax was 29.7 cents per gallon for the first four months of 2017-18, 41.7 cents for the next 20 months through 2018-19, 47.3 cents in 2019-20, and indexed annually for inflation thereafter. The diesel excise tax was 16 cents for the first four months of 2017-18, 36 cents through 2019-20, and annually indexed for inflation thereafter.

<sup>9/</sup> Registration and weight fees, motor vehicle license fees, and other fees. Includes revenue beginning in 2017-18 from a graduated fee at \$25 to \$175 per vehicle indexed to inflation.

<sup>10/</sup> As of January 1, 2018, Proposition 64 levied a new excise tax on the cultivation of cannabis at an initial rate per ounce of \$9.25 for flower, \$2.75 for leaves, and \$1.29 for plant, adjusted for inflation beginning in 2020. As of July 1, 2022, the cultivation tax was eliminated. There is a 15-percent tax on the retail price of cannabis.

<sup>6/</sup> Estimated.

**SCHEDULE 4 AT 2024-25 GOVERNOR'S BUDGET**  
**POSITION AND SALARY COST ESTIMATES**  
(Excludes Staff Benefits)  
(Dollars in Thousands)

	Positions			Dollars		
	Actual 2022-23*	Estimated 2023-24*	Proposed 2024-25*	Actual 2022-23*	Estimated 2023-24*	Proposed 2024-25*
<b>Executive</b>						
Executive	13,712.3	14,292.7	14,283.4	\$1,388,113	\$1,504,738	\$1,514,404
Business, Consumer Services, and Housing	7,749.0	7,876.9	7,920.4	662,000	734,502	713,543
Transportation	42,476.8	42,737.0	43,039.0	4,725,585	4,933,679	4,871,047
Natural Resources	25,836.1	27,143.7	27,539.8	2,763,468	2,903,575	2,790,175
California Environmental Protection	7,373.8	7,687.8	7,927.2	812,073	1,743,237	886,094
Health and Human Services	37,161.4	37,598.1	38,025.9	3,629,689	3,695,978	3,667,806
Corrections and Rehabilitation	64,827.5	62,349.8	61,301.9	6,940,173	7,099,272	6,846,199
Education						
K thru 12 Education	2,983.0	3,052.3	3,049.3	249,138	272,178	275,670
Community Colleges/Other	420.2	418.4	418.4	46,515	49,562	49,657
Labor and Workforce Development	13,508.6	13,205.2	13,522.5	1,127,250	1,105,359	1,116,258
Government Operations	21,653.5	22,030.1	22,219.9	1,918,631	2,028,959	2,058,952
General Government	13,728.0	13,965.7	14,081.2	1,278,153	1,354,378	-590,563
<b>SUBTOTAL, EXECUTIVE</b>	<b>251,430.2</b>	<b>252,357.7</b>	<b>253,328.9</b>	<b>\$25,540,788</b>	<b>\$27,425,417</b>	<b>\$24,199,242</b>
<b>Higher Education</b>						
University of California	123,184.1	119,347.4	119,347.4	\$13,513,524	\$14,999,621	\$14,999,621
College of the Law, San Francisco	272.7	277.3	284.8	30,116	31,065	33,190
California State University	49,439.1	50,356.4	50,356.4	4,132,725	4,232,322	4,311,851
<b>SUBTOTAL, HIGHER EDUCATION</b>	<b>172,895.9</b>	<b>169,981.1</b>	<b>169,988.6</b>	<b>\$17,676,365</b>	<b>\$19,263,008</b>	<b>\$19,344,662</b>
<b>Legislative</b> <sup>1/</sup>	799.0	799.0	799.0	\$91,595	\$96,074	\$96,732
<b>Judicial</b>	2,160.5	2,162.2	2,173.2	357,567	370,657	374,287
<b>GRAND TOTAL</b>	<b>427,285.6</b>	<b>425,300.0</b>	<b>426,289.7</b>	<b>\$43,666,315</b>	<b>\$47,155,156</b>	<b>\$44,014,923</b>

<sup>1/</sup> The number of positions includes 120 legislators, and the staff at the Legislative Counsel Bureau. The numbers do not include the Legislature's staff or the Legislative Analyst's Office. Certain benefits of the legislators are included in the dollars.

\* Numbers may not add or match to other statements due to rounding of budget details.

**SCHEDULE 5B AT 2024-25 GOVERNOR'S BUDGET**  
**ACTUAL 2022-23 FISCAL YEAR CASH FLOW**  
 GENERAL FUND  
 (Dollars in Millions)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>BEGINNING CASH BALANCE</b>	<b>\$84,577</b>	<b>\$62,778</b>	<b>\$54,128</b>	<b>\$43,343</b>	<b>\$32,603</b>	<b>\$29,166</b>	<b>\$28,657</b>	<b>\$32,715</b>	<b>\$27,642</b>	<b>\$21,527</b>	<b>\$17,741</b>	<b>\$14,950</b>	<b>\$84,577</b>
<b>RECEIPTS:</b>													
Alcoholic Beverage Excise Tax	\$43	\$33	\$38	\$39	\$35	\$34	\$45	\$28	\$27	\$39	\$28	\$33	\$422
Corporation Tax	840	383	2,684	415	502	8,674	3,631	238	1,716	3,817	547	6,490	29,937
Cigarette Tax	5	4	4	4	4	4	5	1	5	4	3	5	48
Inheritance, Gift and Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Tax	62	491	341	61	519	293	40	45	372	639	547	256	3,666
Personal Income Tax	6,854	7,390	10,308	8,726	5,791	8,958	13,969	4,286	5,910	7,449	5,391	9,646	94,678
Retail Sales and Use Tax	1,347	4,141	2,792	1,326	4,336	2,797	1,382	3,239	3,496	1,049	4,278	3,052	33,235
Income from Pooled Money Investments	41	72	100	118	131	120	165	194	277	227	232	253	1,930
Transfer from Special Fund for Economic Other	0	0	0	2	0	0	25	434	38	0	41	24	564
Other	2,682	236	-185	3,289	233	640	340	276	144	351	411	1,304	9,721
<b>TOTAL, Receipts</b>	<b>\$11,874</b>	<b>\$12,750</b>	<b>\$16,082</b>	<b>\$13,980</b>	<b>\$11,551</b>	<b>\$21,520</b>	<b>\$19,602</b>	<b>\$8,741</b>	<b>\$11,985</b>	<b>\$13,575</b>	<b>\$11,478</b>	<b>\$21,063</b>	<b>\$174,197</b>
<b>DISBURSEMENTS:</b>													
State Operations:													
University of California	\$357	\$346	\$345	\$357	\$349	\$349	\$375	\$660	\$355	\$450	\$696	\$11	\$4,650
Debt Service	-52	456	833	1,698	574	200	-98	-115	434	748	274	-346	4,606
Other State Operations	24,200	2,994	2,706	2,543	2,437	3,438	2,927	2,729	2,309	3,490	3,162	2,331	55,266
Social Services	1,486	1,195	933	1,466	1,090	1,190	1,643	610	706	1,713	465	1,340	13,837
Medi-Cal Assistance for DHCS	2,509	1,990	2,571	3,016	3,261	2,251	2,047	1,351	3,536	3,221	2,486	2,378	30,617
Other Health and Human Services	797	404	565	695	511	1,310	372	598	188	559	164	356	6,519
Schools	2,284	12,843	9,669	7,300	6,259	10,926	6,351	5,618	9,478	5,597	6,402	14,379	97,106
Teachers' Retirement	728	0	0	1,128	0	728	0	0	0	1,128	0	0	3,712
Transfer to Special Fund for Economic Uncertainties	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Budget Stabilization Account	0	0	7,507	0	0	0	0	0	0	0	0	0	7,507
Other	1,364	1,172	1,738	6,519	507	1,637	1,928	2,364	1,093	454	619	1,551	20,946
<b>TOTAL, Disbursements</b>	<b>\$33,673</b>	<b>\$21,400</b>	<b>\$28,867</b>	<b>\$24,722</b>	<b>\$14,988</b>	<b>\$22,029</b>	<b>\$15,545</b>	<b>\$13,815</b>	<b>\$18,099</b>	<b>\$17,360</b>	<b>\$14,268</b>	<b>\$22,000</b>	<b>\$244,763</b>
<b>EXCESS RECEIPTS/(DEFICIT)</b>	<b>-\$21,799</b>	<b>-\$8,650</b>	<b>-\$10,785</b>	<b>-\$10,742</b>	<b>-\$3,437</b>	<b>-\$509</b>	<b>\$4,057</b>	<b>-\$5,074</b>	<b>-\$6,114</b>	<b>-\$3,785</b>	<b>-\$2,790</b>	<b>-\$937</b>	<b>-\$70,566</b>
<b>NET TEMPORARY LOANS:</b>													
Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Stabilization Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
External Borrowing/RANS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL, Net Temporary Loans</b>	<b>\$0</b>												
<b>ENDING CASH BALANCE</b>	<b>\$62,778</b>	<b>\$54,128</b>	<b>\$43,343</b>	<b>\$32,601</b>	<b>\$29,166</b>	<b>\$28,657</b>	<b>\$32,714</b>	<b>\$27,641</b>	<b>\$21,528</b>	<b>\$17,742</b>	<b>\$14,951</b>	<b>\$14,011</b>	<b>\$14,011</b>
<b>AVAILABLE/BORROWABLE RESOURCES:</b>													
Special Fund for Economic Uncertainties	\$3,979	\$3,979	\$3,979	\$3,977	\$3,977	\$3,977	\$3,948	\$3,514	\$3,463	\$3,463	\$3,370	\$3,319	\$3,319
Budget Stabilization Account	15,781	15,781	23,288	23,288	23,288	23,288	23,288	23,288	23,288	23,288	23,288	23,288	23,288
Other Internal Sources	54,285	57,200	57,455	63,429	65,017	65,039	66,560	66,642	64,824	64,569	65,838	70,966	70,966
External Borrowing/RANS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL, Available/Borrowable Resources</b>	<b>\$74,045</b>	<b>\$76,960</b>	<b>\$84,722</b>	<b>\$90,694</b>	<b>\$92,282</b>	<b>\$92,304</b>	<b>\$93,796</b>	<b>\$93,444</b>	<b>\$91,575</b>	<b>\$91,320</b>	<b>\$92,496</b>	<b>\$97,573</b>	<b>\$97,573</b>
<b>CUMULATIVE LOAN BALANCES:</b>													
Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Stabilization Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
External Borrowing/RANS	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL, Cumulative Loan Balances</b>	<b>\$0</b>												
<b>UNUSED BORROWABLE RESOURCES</b>	<b>\$74,045</b>	<b>\$76,960</b>	<b>\$84,722</b>	<b>\$90,694</b>	<b>\$92,282</b>	<b>\$92,304</b>	<b>\$93,796</b>	<b>\$93,444</b>	<b>\$91,575</b>	<b>\$91,320</b>	<b>\$92,496</b>	<b>\$97,573</b>	<b>\$97,573</b>
<b>CASH AND UNUSED BORROWABLE RESOURCES</b>	<b>\$136,823</b>	<b>\$131,088</b>	<b>\$128,065</b>	<b>\$123,295</b>	<b>\$121,448</b>	<b>\$120,961</b>	<b>\$126,510</b>	<b>\$121,085</b>	<b>\$113,103</b>	<b>\$109,062</b>	<b>\$107,447</b>	<b>\$111,584</b>	<b>\$111,584</b>

Note: Numbers may not add due to rounding.  
 Source: State Controller's Office



**SCHEDULE 5D AT 2024-25 GOVERNOR'S BUDGET  
ESTIMATED 2024-25 FISCAL YEAR CASHFLOW**  
GENERAL FUND  
(Dollars in Millions)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>BEGINNING CASH BALANCE</b>	\$3,276	\$6,974	\$7,609	\$3,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,276
<b>RECEIPTS:</b>													
Alcoholic Beverage Excise Tax	\$46	\$31	\$39	\$40	\$34	\$39	\$40	\$30	\$32	\$33	\$34	\$35	\$433
Corporation Tax	730	289	2,258	57	86	9,680	2,463	309	3,773	5,138	969	12,400	38,152
Cigarette Tax	4	3	4	4	2	5	4	2	3	4	3	4	42
Inheritance, Gift and Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Tax	41	433	491	44	415	514	30	40	365	761	387	500	4,021
Personal Income Tax	6,207	7,618	9,289	7,451	6,824	8,949	18,102	5,304	6,451	17,754	6,088	15,054	115,091
Retail Sales and Use Tax	1,449	3,968	3,009	1,195	4,235	3,329	1,521	3,610	4,285	1,377	1,377	3,587	35,096
Income from Pooled Money Investments	188	228	300	187	161	207	160	93	216	104	92	206	2,142
Transfer from Special Fund for Economic Uncertain	0	0	0	0	0	0	399	0	0	0	0	0	399
Other	12,137	115	2,438	61	54	81	243	74	82	104	528	3,335	19,252
<b>TOTAL, Receipts</b>	<b>\$20,802</b>	<b>\$12,685</b>	<b>\$17,828</b>	<b>\$9,039</b>	<b>\$11,811</b>	<b>\$22,804</b>	<b>\$22,962</b>	<b>\$9,462</b>	<b>\$14,453</b>	<b>\$25,275</b>	<b>\$12,386</b>	<b>\$35,119</b>	<b>\$214,628</b>

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>DISBURSEMENTS:</b>													
State Operations:													
University of California	\$377	\$377	\$377	\$377	\$377	\$527	\$377	\$377	\$377	\$377	\$1,365	\$4	\$5,289
Debt Service	-46	505	893	1,898	666	-52	-110	308	514	841	344	-359	5,402
Other State Operations	3,546	2,926	2,968	3,608	2,469	3,543	3,242	3,024	2,550	3,724	3,388	3,077	38,065
Social Services	1,697	949	2,106	1,773	1,344	1,824	2,511	727	903	2,181	893	2,202	19,110
Medi-Cal Assistance for DHCS	3,529	1,550	3,814	3,736	719	4,246	3,499	747	4,662	3,692	839	4,682	35,715
Other Health Care Services	1,399	284	348	661	1,622	755	602	969	972	979	216	527	9,334
Schools	4,562	4,652	8,222	6,523	6,018	8,607	6,397	6,547	8,312	6,065	5,938	8,138	79,981
Teachers' Retirement	829	0	0	1,291	0	829	0	0	0	1,291	0	0	4,240
Transfer to Special Fund for Economic	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer to Budget Stabilization Account	0	0	880	0	0	0	0	0	0	0	0	0	880
Other	1,212	806	2,383	790	845	956	790	786	806	938	851	2,158	13,322
<b>TOTAL, Disbursements</b>	<b>\$17,105</b>	<b>\$12,049</b>	<b>\$21,991</b>	<b>\$20,657</b>	<b>\$14,060</b>	<b>\$21,235</b>	<b>\$17,308</b>	<b>\$13,485</b>	<b>\$19,096</b>	<b>\$20,088</b>	<b>\$13,834</b>	<b>\$20,429</b>	<b>\$211,338</b>

<b>EXCESS RECEIPTS/(DEFICIT)</b>	<b>\$3,697</b>	<b>\$636</b>	<b>-\$4,162</b>	<b>-\$11,617</b>	<b>-\$2,250</b>	<b>\$1,569</b>	<b>\$5,654</b>	<b>-\$4,023</b>	<b>-\$4,643</b>	<b>\$5,187</b>	<b>-\$1,448</b>	<b>\$14,689</b>	<b>\$3,290</b>
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	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>NET TEMPORARY LOANS:</b>													
Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$3,840	\$0	\$0	-\$643	\$244	\$0	\$0	\$0	-\$3,441	\$0
Budget Stabilization Account	0	0	0	4,330	2,250	-1,569	-5,011	3,779	4,643	-5,187	1,448	-4,683	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL, Net Temporary Loans</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,170</b>	<b>\$2,250</b>	<b>-\$1,569</b>	<b>-\$5,654</b>	<b>\$4,023</b>	<b>\$4,643</b>	<b>-\$5,187</b>	<b>\$1,448</b>	<b>-\$8,124</b>	<b>\$0</b>

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>ENDING CASH BALANCE</b>	<b>\$6,974</b>	<b>\$7,609</b>	<b>\$3,447</b>	<b>\$0</b>	<b>\$6,566</b>								
<b>AVAILABLE/BORROWABLE RESOURCES:</b>													
Special Fund for Economic Uncertainties	\$3,840	\$3,840	\$3,840	\$3,840	\$3,840	\$3,840	\$3,441	\$3,441	\$3,441	\$3,441	\$3,441	\$3,441	\$3,441
Budget Stabilization Account	10,226	10,226	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106
Other Internal Sources	64,237	65,499	66,343	63,309	64,607	64,101	64,705	65,791	65,149	64,361	63,149	63,194	63,194
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL, Available/Borrowable Resources</b>	<b>\$78,303</b>	<b>\$79,566</b>	<b>\$81,290</b>	<b>\$78,255</b>	<b>\$79,553</b>	<b>\$79,047</b>	<b>\$79,252</b>	<b>\$80,338</b>	<b>\$79,697</b>	<b>\$78,909</b>	<b>\$77,696</b>	<b>\$77,742</b>	<b>\$77,742</b>

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
<b>CUMULATIVE LOAN BALANCES:</b>													
Special Fund for Economic Uncertainties	\$0	\$0	\$0	\$3,840	\$3,840	\$3,840	\$3,197	\$3,441	\$3,441	\$3,441	\$3,441	\$0	\$0
Budget Stabilization Account	0	0	0	4,330	6,580	5,011	0	3,779	8,422	3,234	4,683	0	0
Other Internal Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL, Cumulative Loan Balances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,170</b>	<b>\$10,420</b>	<b>\$8,850</b>	<b>\$3,197</b>	<b>\$7,220</b>	<b>\$11,862</b>	<b>\$6,675</b>	<b>\$8,123</b>	<b>\$0</b>	<b>\$0</b>

<b>UNUSED BORROWABLE RESOURCES</b>	<b>\$78,303</b>	<b>\$79,566</b>	<b>\$81,290</b>	<b>\$70,085</b>	<b>\$69,133</b>	<b>\$70,197</b>	<b>\$76,055</b>	<b>\$73,118</b>	<b>\$67,834</b>	<b>\$72,233</b>	<b>\$69,573</b>	<b>\$77,742</b>	<b>\$77,742</b>
<b>Cash and Unused Borrowable Resources</b>	<b>\$85,277</b>	<b>\$87,175</b>	<b>\$84,737</b>	<b>\$70,085</b>	<b>\$69,133</b>	<b>\$70,197</b>	<b>\$76,055</b>	<b>\$73,118</b>	<b>\$67,834</b>	<b>\$72,233</b>	<b>\$69,573</b>	<b>\$84,308</b>	<b>\$84,308</b>

Note: Numbers may not add due to rounding.

**SCHEDULE 6 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF STATE POPULATION, EMPLOYEES, AND EXPENDITURES**

Year	Population <sup>1/</sup> (Thousands)		Employees per 1,000 Population		Personal Income (Billions)		Revenue		Expenditures		Expenditures per Capita		Expenditures per \$100 of Personal Income	
							Fund (Millions)	Total (Millions)	General Fund <sup>2/</sup> (Millions)	Total <sup>4/</sup> (Millions)	General Fund <sup>3/</sup> (Millions)	Total <sup>4/</sup> (Millions)	General Fund <sup>3/</sup> (Millions)	Total <sup>4/</sup> (Millions)
1970-71	20,039	181,581	9.1	96.1	4,534	5,919	4,854	6,556	242.23	327.16	5.05	6.82		
1971-72	20,346	181,912	8.9	102.3	5,395	6,897	5,027	6,684	247.08	328.52	4.91	6.53		
1972-73	20,585	188,460	9.2	112.2	5,780	7,366	5,616	7,422	272.82	360.55	5.01	6.61		
1973-74	20,869	192,918	9.2	124.0	6,978	8,715	7,299	9,311	349.75	446.16	5.89	7.51		
1974-75	21,174	203,548	9.6	138.8	8,630	10,405	8,349	10,276	394.30	485.31	6.02	7.40		
1975-76	21,538	206,361	9.6	153.7	9,639	11,567	9,518	11,452	441.92	531.71	6.19	7.45		
1976-77	21,936	213,795	9.7	171.9	11,381	13,463	10,467	12,632	477.16	575.86	6.09	7.35		
1977-78	22,352	221,251	9.9	191.6	13,695	15,962	11,686	14,003	522.82	626.48	6.10	7.31		
1978-79	22,836	218,530	9.6	218.6	15,219	17,711	16,251	18,745	711.64	820.85	7.43	8.58		
1979-80	23,257	220,193	9.5	249.3	17,985	20,919	18,534	21,488	796.92	923.94	7.43	8.62		
1980-81	23,782	225,567	9.5	283.9	19,023	22,104	21,105	24,511	887.44	1,030.65	7.43	8.63		
1981-82	24,278	228,813	9.4	319.2	20,960	23,601	21,693	25,022	893.53	1,030.65	6.80	7.84		
1982-83	24,805	228,489	9.2	341.1	21,233	24,291	21,751	25,330	876.88	1,021.17	6.38	7.43		
1983-84	25,337	226,695	8.9	368.2	23,809	27,626	22,869	26,797	902.59	1,057.62	6.21	7.28		
1984-85	25,816	229,845	8.9	411.3	26,536	31,570	25,722	30,961	996.36	1,199.30	6.25	7.53		
1985-86	26,403	229,641	8.7	443.6	28,072	33,558	28,841	34,977	1,092.34	1,324.74	6.50	7.88		
1986-87	27,052	232,927	8.6	475.0	32,519	37,767	31,469	38,079	1,163.28	1,407.62	6.63	8.02		
1987-88	27,717	237,761	8.6	512.4	32,534	38,773	33,021	40,452	1,191.36	1,459.47	6.44	7.89		
1988-89	28,393	248,173	8.7	555.5	36,953	43,322	35,897	44,634	1,264.29	1,572.01	6.46	8.03		
1989-90	29,142	254,589	8.7	597.5	38,750	46,453	39,456	48,594	1,353.92	1,667.49	6.60	8.13		
1990-91	29,828	260,622	8.7	640.5	38,214	47,024	40,264	51,446	1,349.87	1,724.76	6.29	8.03		
1991-92	30,459	261,713	8.6	662.3	42,026	53,117	43,327	56,280	1,422.47	1,847.73	6.54	8.50		
1992-93	30,987	260,939	8.4	695.0	40,946	52,526	40,948	56,480	1,321.46	1,822.70	5.89	8.13		
1993-94	31,314	265,035	8.5	711.3	40,095	52,384	38,958	53,083	1,244.11	1,695.18	5.48	7.46		
1994-95	31,524	269,004	8.5	738.3	42,710	54,942	41,961	54,613	1,331.08	1,732.43	5.68	7.40		
1995-96	31,712	271,076	8.5	776.5	46,296	59,266	45,393	59,870	1,431.41	1,887.93	5.85	7.71		
1996-97	31,963	271,966	8.5	825.7	49,220	62,831	49,088	64,523	1,535.78	2,018.68	5.95	7.81		
1997-98	32,453	264,551	8.2	879.2	54,973	69,424	52,874	68,528	1,629.25	2,111.61	6.01	7.79		
1998-99	32,863	282,860	8.6	963.1	58,615	74,281	57,827	75,260	1,759.64	2,290.11	6.00	7.81		
1999-00	33,419	296,076	8.9	1,027.7	71,931	87,536	66,494	84,864	1,989.71	2,539.39	6.47	8.26		
2000-01	34,001	311,239	9.2	1,135.3	71,428	88,419	78,053	96,382	2,295.61	2,834.68	6.88	8.49		
2001-02	34,513	322,277	9.3	1,174.5	72,239	89,780	76,752	99,220	2,223.86	2,874.86	6.53	8.45		
2002-03	34,938	321,394	9.2	1,193.4	80,564	95,794	77,482	106,779	2,217.70	3,056.24	6.49	8.95		
2003-04	35,389	316,860	9.0	1,244.4	76,774	96,365	78,345	104,223	2,213.82	2,945.07	6.30	8.38		
2004-05	35,753	313,684	8.8	1,321.6	82,209	104,462	79,804	107,591	2,232.09	3,009.29	6.04	8.14		
2005-06	35,986	317,593	8.8	1,396.2	93,427	118,331	91,592	119,612	2,545.21	3,323.85	6.56	8.57		
2006-07	36,247	335,384	9.3	1,499.5	95,415	120,663	101,413	129,968	2,797.83	3,585.62	6.76	8.67		
2007-08	36,553	343,118	9.4	1,564.4	102,574	127,194	102,986	138,065	2,817.44	3,777.12	6.58	8.83		
2008-09	36,856	350,609	9.5	1,596.3	82,772	106,319	90,940	122,386	2,467.44	3,320.65	5.70	7.67		
2009-10	37,077	345,777	9.3	1,536.4	87,041	109,989	87,237	117,001	2,352.86	3,155.62	5.68	7.62		
2010-11	37,339	371,959	10.0	1,579.1	93,489	122,463	91,549	130,981	2,451.83	3,507.89	5.80	8.29		
2011-12	37,676	356,808	9.5	1,683.2	87,071	118,792	86,404	126,361	2,293.34	3,353.89	5.13	7.51		
2012-13	38,038	346,321	9.1	1,805.2	99,915	137,242	96,562	141,001	2,538.57	3,706.85	5.35	7.81		
2013-14	38,370	353,979	9.2	1,856.6	102,675	142,860	99,838	142,810	2,601.98	3,721.92	5.38	7.69		
2014-15	38,729	360,859	9.3	1,939.5	111,318	157,875	112,974	160,294	2,917.04	4,138.86	5.82	8.26		
2015-16	39,060	350,680	9.0	2,103.7	115,500	161,759	113,984	160,209	2,918.18	4,101.61	5.42	7.62		
2016-17	39,321	361,743	9.2	2,212.7	119,982	167,036	119,291	165,880	3,033.77	4,218.61	5.39	7.50		
2017-18	39,612	368,520	9.3	2,364.1	131,116	188,115	124,756	177,316	3,149.45	4,476.32	5.28	7.50		
2018-19	39,672	376,990	9.5	2,514.1	140,060	201,754	140,387	203,243	3,538.69	5,123.08	5.58	8.08		
2019-20	39,662	382,465	9.6	2,632.3	140,400	200,011	146,285	208,090	3,688.29	5,246.58	5.56	7.91		
2020-21	39,521	390,693	9.9	2,763.3	194,575	250,021	162,129	226,589	4,102.35	5,733.38	5.87	8.20		
2021-22	39,243	412,245	10.5	3,006.2	232,537	306,947	216,785	270,694	5,524.17	6,897.89	7.21	9.00		
2022-23	39,146	427,286	10.9	3,006.6	180,416	248,310	200,075	283,142	5,110.99	7,232.97	6.65	9.42		
2023-24	39,131	425,300	10.9	3,147.1	196,859	276,038	230,908	327,276	5,900.90	8,363.60	7.34	10.40		
2024-25	39,133	426,290	10.9	3,311.6	214,699	279,926	208,718	291,490	5,333.55	7,448.70	6.30	8.80		

<sup>1/</sup> Population as of July 1, the beginning of the fiscal year.

<sup>2/</sup> Beginning with the 2010-11 fiscal year, "employees" displays latest authorized/proposed number of positions, as opposed to prior years that show personnel years.

<sup>3/</sup> Includes Special Accounts in General Fund from 1973-74 to 1976-77.

<sup>4/</sup> Expenditures include payments from General Fund, Special Funds and Selected Bond Funds.

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
<b>MAJOR TAXES AND LICENSES</b>									
4110200-Alcoholic Beverage Excise Tax - Beer and Wine	\$ 163,911	\$ --	\$ 163,911	\$ 164,167	\$ --	\$ 164,167	\$ 164,610	\$ --	\$ 164,610
4110250-Alcoholic Beverage Excise Tax - Distilled Spirits	256,628	--	256,628	262,896	--	262,896	268,094	--	268,094
4110300-Cannabis Excise & Cultivation Tax	--	537,343	537,343	--	659,781	659,781	--	693,909	693,909
4110400-Cigarette Tax	47,201	1,575,306	1,622,507	43,322	1,433,406	1,476,728	41,755	1,394,166	1,435,921
4110800-Corporation Tax	37,139,870	--	37,139,870	36,913,221	--	36,913,221	38,336,401	--	38,336,401
4113000-Identification Card Fees	--	35,084	35,084	--	35,861	35,861	--	36,655	36,655
4113400-Insurance Gross Premiums Tax	3,690,456	--	3,690,456	3,893,820	--	3,893,820	4,021,483	--	4,021,483
4113600-Jet Fuel Tax	--	4,099	4,099	--	4,150	4,150	--	4,150	4,150
4113800-Lien Sale Application Fees	--	1,824	1,824	--	1,982	1,982	--	2,153	2,153
4114000-Mobilehome In-Lieu Tax	937	1,888	2,825	799	1,945	2,744	799	1,945	2,744
4115000-Motor Vehicles - Driver's License Fees	--	352,801	352,801	--	280,459	280,459	--	322,783	322,783
4115100-Motor Vehicles - Fuel Tax (Diesel)	--	1,354,176	1,354,176	--	1,441,559	1,441,559	--	1,490,245	1,490,245
4115200-Motor Vehicles - Fuel Tax (Gasoline)	--	7,299,095	7,299,095	--	7,703,016	7,703,016	--	7,818,824	7,818,824
4115300-Motor Vehicles - License (In-Lieu) Fees	2	3,345,295	3,345,297	2	3,389,981	3,389,983	2	3,281,592	3,281,594
4115400-Motor Vehicles - Registration Fees	--	1,295,391	1,295,391	--	1,338,714	1,338,714	--	1,363,199	1,363,199
4115401-Motor Vehicles - Registration Fees (SAL Excludable)	--	3,841,776	3,841,776	--	4,082,958	4,082,958	--	4,304,498	4,304,498
4115450-Transportation Improvement Fee	--	2,124,838	2,124,838	--	2,315,719	2,315,719	--	2,457,506	2,457,506
4115460-Road Improvement Fee (Zero Emission Vehicles)	--	42,318	42,318	--	82,289	82,289	--	129,927	129,927
4115500-Motor Vehicles - Recovery Fees	--	2,497	2,497	--	2,497	2,497	--	2,497	2,497
4115600-Motor Vehicles - Other Fees	--	272,052	272,052	--	275,121	275,121	--	284,807	284,807
4116200-Personal Income Tax	101,748,819	2,567,399	104,316,218	113,768,047	2,391,950	116,159,997	114,825,525	2,595,635	117,421,160
4117000-Retail Sales and Use Tax	33,186,460	1,429,431	34,615,891	34,642,737	1,210,450	35,853,187	35,148,091	1,294,831	36,442,922
4117200-Retail Sales and Use Tax - Fiscal Recovery	--	--	--	--	--	--	--	--	--
4117400-Retail Sales and Use Tax - 2011 Realignment	--	9,365,482	9,365,482	--	9,587,394	9,587,394	--	9,777,793	9,777,793

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4117600-Retail Sales and Use Tax - 1991 Realignment	--	4,800,577	4,800,577	--	4,783,337	4,783,337	--	4,920,435	4,920,435
<b>TOTALS, MAJOR TAXES AND LICENSES</b>	<b>\$ 176,234,284</b>	<b>\$ 40,248,672</b>	<b>\$ 216,482,956</b>	<b>\$ 189,689,011</b>	<b>\$ 41,022,569</b>	<b>\$ 230,711,580</b>	<b>\$ 192,806,760</b>	<b>\$ 42,177,550</b>	<b>\$ 234,984,310</b>
<b>MINOR REVENUES</b>									
<b>REGULATORY TAXES AND LICENSES</b>									
4120000-Beverage Container Redemption Fees	--	1,553,256	1,553,256	--	1,634,490	1,634,490	--	1,713,110	1,713,110
4120400-Building Construction Filing Fees (Physically Handicapped)	--	16,625	16,625	--	16,625	16,625	--	16,625	16,625
4120600-Candidate Filing Fee	249	--	249	1,019	--	1,019	30	--	30
4120700-Cannabis Licensing Fees	--	70,408	70,408	--	72,520	72,520	--	76,146	76,146
4120800-Corporation Fees - Domestic Corporations	--	1,105	1,105	--	14,000	14,000	--	14,000	14,000
4121000-Corporation Fees - Foreign Corporations	--	149	149	--	1,500	1,500	--	1,500	1,500
4121200-Deinquent Fees	--	17,165	17,165	--	15,632	15,632	--	15,936	15,936
4121600-Elevator and Boiler Inspection Fees	--	36,160	36,160	--	37,660	37,660	--	37,660	37,660
4121800-Employment Agency Filing Fees	--	540	540	--	670	670	--	670	670
4122000-Employment Agency License Fees	--	5,198	5,198	--	5,655	5,655	--	5,655	5,655
4122200-Energy Resources Surcharge	--	908,889	908,889	--	1,054,464	1,054,464	--	1,060,095	1,060,095
4122400-Environmental and Hazardous Waste Fees	--	120,556	120,556	--	120,000	120,000	--	120,000	120,000
4122800-Filing Financing Statements	--	2,939	2,939	--	1,500	1,500	--	1,500	1,500
4123000-Fish and Game - Licenses, Tags, and Permits	--	123,267	123,267	--	127,535	127,535	--	127,535	127,535
4123200-Fish and Game - Taxes	--	819	819	--	836	836	--	836	836
4123400-Genetic Disease Testing Fees	--	166,066	166,066	--	156,867	156,867	--	187,068	187,068
4123600-Highway Carriers Uniform Business License Tax	--	--	--	--	--	--	--	--	--
4123720-Horse Racing Licenses	--	19,875	19,875	--	21,614	21,614	--	22,003	22,003
4123740-Horse Racing	--	--	--	--	2	2	--	2	2

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Miscellaneous									
4123800-Industrial Homework Fees	--	1	1	--	1	1	--	1	1
4124000-Insurance Company - Examination Fees	--	24,006	24,006	--	26,742	26,742	--	28,720	28,720
4124200-Insurance Company - License Fees and Penalties	--	75,722	75,722	--	78,645	78,645	--	81,080	81,080
4124400-Insurance Company - General Fees	--	41,387	41,387	--	40,750	40,750	--	42,608	42,608
4124600-Insurance Company - Proposition 103 Fees	--	40,623	40,623	--	50,121	50,121	--	46,634	46,634
4124800-Insurance Fraud Assessment - Automobile	--	53,557	53,557	--	53,972	53,972	--	54,390	54,390
4125000-Insurance Fraud Assessment - General	--	13,372	13,372	--	14,059	14,059	--	14,059	14,059
4125200-Insurance Fraud Assessment - Workers Compensation	--	86,040	86,040	--	86,040	86,040	--	90,325	90,325
4125400-Liquor License Fees	--	81,109	81,109	--	98,890	98,890	--	105,147	105,147
4125600-New Motor Vehicle Dealer License Fee	--	1,655	1,655	--	1,959	1,959	--	1,959	1,959
4125800-Notary Public License Fees	--	964	964	--	1,500	1,500	--	1,500	1,500
4126000-Off Highway Vehicle Fees	--	22,381	22,381	--	22,320	22,320	--	22,260	22,260
4126200-Private Rail Car Tax	9,866	--	9,866	9,015	--	9,015	9,015	--	9,015
4126400-Processing Fee	925	335	1,260	783	326	1,109	783	326	1,109
4126600-Public Utilities Commission - Quarterly Fees	--	388,545	388,545	--	341,736	341,736	--	308,063	308,063
4126800-Public Utilities Commission - Penalties on Quarterly Fees	--	--	--	--	--	--	--	--	--
4127000-Real Estate - Examination Fees	--	4,480	4,480	--	4,698	4,698	--	4,929	4,929
4127200-Real Estate - License Fees	--	44,601	44,601	--	44,982	44,982	--	45,498	45,498
4127300-Refinery Fees	--	4,293	4,293	--	4,088	4,088	--	4,088	4,088
4127400-Renewal Fees	--	472,980	472,980	--	508,099	508,099	--	538,508	538,508
4128000-Subdivision Filing Fees	--	6,485	6,485	--	8,264	8,264	--	8,279	8,279
4128400-Teacher Credential Fees	--	28,230	28,230	--	15,003	15,003	--	15,003	15,003
4128600-Teacher Examination Fees	--	680	680	--	--	--	--	4	4
4128740-Trailer Coach License (In Lieu) Fees	45,262	--	45,262	45,262	--	45,262	45,262	--	45,262

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4129000-Other Fees and Licenses	--	9,850	9,850	--	10,678	10,678	--	10,600	10,600
4129200-Other Regulatory Fees	1,085	6,655,889	6,656,974	1,270	10,747,772	10,749,042	1,270	8,014,295	8,015,565
4129400-Other Regulatory Licenses and Permits	6,564	1,063,732	1,070,296	5,862	1,086,881	1,092,743	5,862	1,154,789	1,160,651
4129600-Other Regulatory Taxes	--	171,903	171,903	--	189,472	189,472	--	198,932	198,932
<b>Totals, REGULATORY TAXES AND LICENSES</b>	<b>\$ 63,951</b>	<b>\$ 12,335,837</b>	<b>\$ 12,399,788</b>	<b>\$ 63,211</b>	<b>\$ 16,718,568</b>	<b>\$ 16,781,779</b>	<b>\$ 62,222</b>	<b>\$ 14,192,338</b>	<b>\$ 14,254,560</b>
<b>REVENUE FROM LOCAL AGENCIES</b>									
4130000-Architecture Public Building Fees	--	78,000	78,000	--	78,000	78,000	--	78,000	78,000
4131000-Crimes of Public Offense Fines	55	22,154	22,209	56	20,000	20,056	56	20,000	20,056
4131500-Felony Conviction Penalties	--	36,274	36,274	--	40,002	40,002	--	40,002	40,002
4132000-Fingerprint Identification Card Fees	--	101,324	101,324	--	101,324	101,324	--	101,324	101,324
4132500-Fish and Game Fines	--	544	544	--	544	544	--	544	544
4133000-Fish and Game Fines - Additional Assessments	--	57	57	--	57	57	--	57	57
4133500-Fish and Game Fines - Penalty Assessments	--	148	148	--	148	148	--	148	148
4134000-Local Agencies - Interest on Loans	699	323	1,022	699	436	1,135	699	401	1,100
4134500-Local Agencies - Cost Recoveries	20,969	13,872	34,841	15,000	14,214	29,214	15,000	14,565	29,565
4135000-Local Agencies - Miscellaneous Revenue	153,838	640,529	794,367	154,586	645,202	799,788	78,014	650,276	728,290
4135500-Narcotic Fines	1,656	--	1,656	1,000	--	1,000	1,000	--	1,000
4136000-Open Space Cancellation Fee Deferred Taxes	--	2,421	2,421	--	2,500	2,500	--	2,500	2,500
4136500-Traffic Violation Penalties	--	2	2	--	--	--	--	--	--
<b>Totals, REVENUE FROM LOCAL AGENCIES</b>	<b>\$ 177,217</b>	<b>\$ 895,648</b>	<b>\$ 1,072,865</b>	<b>\$ 171,341</b>	<b>\$ 902,427</b>	<b>\$ 1,073,768</b>	<b>\$ 94,769</b>	<b>\$ 907,817</b>	<b>\$ 1,002,586</b>
<b>SERVICES TO THE PUBLIC</b>									
4140000-Document Sales	120	6,805	6,925	145	7,341	7,486	145	7,326	7,471
4140500-Emergency Telephone User's Surcharge	--	184,514	184,514	--	184,514	184,514	--	184,514	184,514
4140505-Suicide and Behavioral Health Telephone Surcharge	--	22,138	22,138	--	44,276	44,276	--	44,276	44,276
4141500-Guardianship Fees	--	--	--	--	--	--	--	--	--

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
4142500-License Plate Fees - Personalized Plates	--	76,876	76,876	--	76,742	76,742	--	76,741	76,741
4143000-Medicare Receipts - Federal Government	1,948	--	1,948	1,737	--	1,737	1,737	--	1,737
4143500-Miscellaneous Services to the Public	1,039	227,268	228,307	1,010	232,222	233,232	1,010	221,145	222,155
4144000-Parental Fees	--	11	11	--	186	186	--	849	849
4144500-Parking Lot Revenues	--	20,393	20,393	--	19,305	19,305	--	19,300	19,300
4145000-Pay Patients Board Charges	325	--	325	150	--	150	150	--	150
4145500-Secretary of State - Fees	184	43,129	43,313	72	50,955	51,027	175	51,100	51,275
4146000-State Beach and Park Service Fees	--	91,202	91,202	--	130,243	130,243	--	130,243	130,243
<b>Totals, SERVICES TO THE PUBLIC</b>	<b>\$ 3,616</b>	<b>\$ 672,336</b>	<b>\$ 675,952</b>	<b>\$ 3,114</b>	<b>\$ 745,784</b>	<b>\$ 748,898</b>	<b>\$ 3,217</b>	<b>\$ 735,494</b>	<b>\$ 738,711</b>
<b>USE OF PROPERTY AND MONEY</b>									
4150000-Geothermal Resources Well Fees	--	3,722	3,722	--	3,722	3,722	--	3,722	3,722
4150500-Interest Income - Interfund Loans	1,279	645	1,924	--	132	132	--	132	132
4151000-Interest Income - Other Loans	3,589	4,305	7,894	1,749	6,049	7,798	1,712	6,094	7,806
4151500-Miscellaneous Revenue - Use of Property and Money	1,355	26,289	27,644	1,393	20,355	21,748	1,393	20,355	21,748
4152000-Oil and Gas Leases - 1 Percent Revenue, Cities, and Counties	296	--	296	212	--	212	214	--	214
4152500-Rental of State Property	20,811	74,072	94,883	20,949	65,605	86,554	20,953	65,632	86,585
4152550-Lease Revenue	--	18	18	--	18	18	--	18	18
4154000-Royalties - Federal Land	--	42,564	42,564	--	42,770	42,770	--	42,877	42,877
4155000-Royalties - State Lands	155,872	--	155,872	87,372	--	87,372	91,031	--	91,031
<b>Totals, USE OF PROPERTY AND MONEY</b>	<b>\$ 183,202</b>	<b>\$ 151,615</b>	<b>\$ 334,817</b>	<b>\$ 111,675</b>	<b>\$ 138,651</b>	<b>\$ 250,326</b>	<b>\$ 115,303</b>	<b>\$ 138,830</b>	<b>\$ 254,133</b>
<b>INVESTMENT INCOME</b>									
4160000-Investment Income - Condemnation Deposits Fund	--	603	603	--	271	271	--	271	271
4161000-Investment Income - Other	--	417	417	--	263	263	--	263	263
4162000-Investment Income - Pooled Money Investments	2,390,894	380	2,391,274	3,044,365	380	3,044,745	1,791,499	380	1,791,879
4163000-Investment Income -	17,596	864,361	881,957	7,495	1,028,786	1,036,281	7,495	902,317	909,812

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Surplus Money Investments									
<b>Totals, INVESTMENT INCOME</b>	<b>\$ 2,408,490</b>	<b>\$ 865,761</b>	<b>\$ 3,274,251</b>	<b>\$ 3,051,860</b>	<b>\$ 1,029,700</b>	<b>\$ 4,081,560</b>	<b>\$ 1,798,994</b>	<b>\$ 903,231</b>	<b>\$ 2,702,225</b>
<b>MISCELLANEOUS</b>									
4170100-Abandoned Property Revenue	967,420	--	967,420	1,022,321	--	1,022,321	1,104,927	--	1,104,927
4170400-Capital Asset Sales Proceeds	76	33,270	33,346	--	2,578	2,578	--	2,578	2,578
4170600-Carbon Allowances Auction Proceeds	--	4,008,000	4,008,000	--	4,663,915	4,663,915	--	4,030,193	4,030,193
4170700-Civil and Criminal Violation Assessment	10,063	29,308	39,371	8,736	33,941	42,677	8,736	34,514	43,250
4170800-Confiscated Property Sales	13,604	3	13,607	10,387	3	10,390	10,387	3	10,390
4171000-Cost Recoveries - Delinquent Receivables	--	59	59	6	269	275	6	269	275
4171100-Cost Recoveries - Other	80,389	131,576	211,965	1,565,550	114,350	1,679,900	5,161,157	114,327	5,275,484
4171200-Court Filing Fees and Surcharges	--	646,777	646,777	--	515,892	515,892	--	508,139	508,139
4171300-Donations	--	2,142	2,142	--	2,146	2,146	--	2,146	2,146
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	178,389	15,051	193,440	104,082	10,748	114,830	104,082	11,001	115,083
4171500-Escheat - Unclaimed Property	--	3	3	--	1	1	--	1	1
4172000-Fines and Forfeitures	2,144	16,992	19,136	1,704	173,049	174,753	1,704	172,821	174,525
4172200-Fine and Penalties - Horse Racing	--	143	143	--	253	253	--	253	253
4172400-Forest Product Sales	--	61,823	61,823	--	46,000	46,000	--	46,000	46,000
4172500-Miscellaneous Revenue	196,556	3,636,101	3,832,657	71,477	3,275,570	3,347,047	71,477	3,192,980	3,264,457
4172600-Miscellaneous Tax Revenue	--	2,074,055	2,074,055	--	8,269,000	8,269,000	--	9,770,023	9,770,023
4172800-Parking Violations	18,758	2,027	20,785	13,625	4,600	18,225	13,625	4,600	18,225
4172900-Penalty Assessments - Criminal Fines	--	118,799	118,799	--	114,947	114,947	--	108,955	108,955
4173000-Penalty Assessments - Other	248,404	183,061	431,465	37,693	207,537	245,230	37,693	167,246	204,939
4173100-Personal Income Tax - Penalties and Interest	--	23,598	23,598	--	23,598	23,598	--	23,598	23,598
4173110-Individual Shared Responsibility Penalty Assessments	321,158	--	321,158	--	320,035	320,035	--	322,071	322,071
4173200-Proceeds from Estates of	2,171	--	2,171	1,140	--	1,140	1,140	--	1,140

**SCHEDULE 8 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF REVENUES  
(Dollars in Thousands)**

Sources	Actuals 2022-23			Estimated 2023-24			Estimated 2024-25		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Deceased Persons	--	--	--	--	--	--	--	--	--
4173300-Sales - Other	3	12,357	12,360	--	16,590	16,590	--	17,087	17,087
Judgments - Settlements and Judgments - Anti-Trust Actions (Attorney General)	32,620	98,215	130,835	10,391	135,896	146,287	10,391	136,412	146,803
4173500-Settlements and Judgments - Other	--	14,535	14,535	--	30,045	30,045	--	29,452	29,452
4173600-State Public Land Sales	--	24,231	24,231	--	23,546	23,546	--	23,933	23,933
4173800-Traffic Violations	666	68,903	69,569	333	67,959	68,292	250	67,959	68,209
4173900-Tribal Gaming Revenues	--	1	1	--	--	--	--	--	--
4174000-Unclaimed Contributions	--	195,786	195,786	--	206,509	206,509	--	205,832	205,832
Disability Insurance Contributions - Penalties and Inte	592	239	831	489	249	738	489	261	750
4174200-Uninsured Motorist Fees	--	329,996	329,996	--	414,966	414,966	--	311,666	311,666
4180000-Cash Adjustment for Transportation Funds (SAL I)	--	-2,267	-2,267	--	-5,790	-5,790	--	-4,962	-4,962
4180050-Cash Adjustment for Transportation Funds (SAL E)									
<b>Totals, MISCELLANEOUS</b>	<b>\$ 2,073,013</b>	<b>\$ 11,724,784</b>	<b>\$ 13,797,797</b>	<b>\$ 2,847,934</b>	<b>\$ 18,668,402</b>	<b>\$ 21,516,336</b>	<b>\$ 6,526,064</b>	<b>\$ 19,299,358</b>	<b>\$ 25,825,422</b>
<b>TOTALS, MINOR REVENUES</b>	<b>\$ 4,909,489</b>	<b>\$ 26,645,981</b>	<b>\$ 31,555,470</b>	<b>\$ 6,249,135</b>	<b>\$ 38,203,532</b>	<b>\$ 44,452,667</b>	<b>\$ 8,600,569</b>	<b>\$ 36,177,068</b>	<b>\$ 44,777,637</b>
<b>TOTALS, REVENUES</b>	<b>\$ 181,143,773</b>	<b>\$ 66,894,653</b>	<b>\$ 248,038,426</b>	<b>\$ 195,938,146</b>	<b>\$ 79,226,101</b>	<b>\$ 275,164,247</b>	<b>\$ 201,407,329</b>	<b>\$ 78,354,618</b>	<b>\$ 279,761,947</b>
<b>TRANSFERS AND LOANS</b>									
Loans	-1,067,388	1,061,238	-6,150	1,763,278	-1,163,254	600,024	37,093	13,209	50,302
Revenue Transfers	339,814	-62,244	277,570	-842,287	1,116,004	273,717	13,254,401	-13,140,414	113,987
<b>TOTALS, TRANSFERS AND LOANS</b>	<b>\$ -727,574</b>	<b>\$ 998,994</b>	<b>\$ 271,420</b>	<b>\$ 920,991</b>	<b>\$ -47,250</b>	<b>\$ 873,741</b>	<b>\$ 13,291,494</b>	<b>\$ -13,127,205</b>	<b>\$ 164,289</b>
<b>TOTALS, REVENUES, TRANSFERS AND LOANS</b>	<b>\$ 180,416,199</b>	<b>\$ 67,893,647</b>	<b>\$ 248,309,846</b>	<b>\$ 196,859,137</b>	<b>\$ 79,178,851</b>	<b>\$ 276,037,988</b>	<b>\$ 214,698,823</b>	<b>\$ 65,227,413</b>	<b>\$ 279,926,236</b>

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
LEGISLATIVE, JUDICIAL, AND EXECUTIVE														
0110-Senate														
State Operations	170,357		170,357		177,325			177,325		177,325			177,325	
<b>Totals 0110-Senate</b>	<b>\$170,357</b>		<b>\$170,357</b>		<b>\$177,325</b>			<b>\$177,325</b>		<b>\$177,325</b>			<b>\$177,325</b>	
0120-Assembly														
State Operations	224,468		224,468		233,648			233,648		233,648			233,648	
<b>Totals 0120-Assembly</b>	<b>\$224,468</b>		<b>\$224,468</b>		<b>\$233,648</b>			<b>\$233,648</b>		<b>\$233,648</b>			<b>\$233,648</b>	
0130-Joint Expenses														
Capital Outlay		80,000	80,000			137,000		137,000						
<b>Totals 0130-Joint Expenses</b>		<b>\$80,000</b>	<b>\$80,000</b>			<b>\$137,000</b>		<b>\$137,000</b>						
0160-Legislative Counsel Bureau														
State Operations	188,882		188,882		177,027			177,027		181,307			181,307	
<b>Totals 0160-Legislative Counsel Bureau</b>	<b>\$188,882</b>		<b>\$188,882</b>		<b>\$177,027</b>			<b>\$177,027</b>		<b>\$181,307</b>			<b>\$181,307</b>	
Legislative														
State Operations	583,707		583,707		588,000			588,000		592,280			592,280	
Capital Outlay		80,000	80,000			137,000		137,000						
<b>Totals Legislative</b>	<b>\$583,707</b>	<b>\$80,000</b>	<b>\$663,707</b>		<b>\$588,000</b>	<b>\$137,000</b>		<b>\$725,000</b>		<b>\$592,280</b>			<b>\$592,280</b>	
0250-Judicial Branch														
State Operations	846,016	437,893	1,283,909	3,073	777,155	460,154		1,237,309	5,663	764,318	460,237		1,224,555	4,503
Local Assistance	2,276,575	1,160,699	3,437,274	20,236	2,396,234	1,216,400		3,612,634	21,275	2,438,863	1,245,953		3,684,816	2,275
Capital Outlay	140,078		140,078		31,189			31,189						
<b>Totals 0250-Judicial Branch</b>	<b>\$3,262,669</b>	<b>\$1,598,592</b>	<b>\$4,861,261</b>	<b>\$23,309</b>	<b>\$3,204,578</b>	<b>\$1,676,554</b>		<b>\$4,881,132</b>	<b>\$26,938</b>	<b>\$3,203,181</b>	<b>\$1,706,190</b>		<b>\$4,909,371</b>	<b>\$6,778</b>
0280-Commission on Judicial Performance														
State Operations	6,353		6,353		7,113			7,113		7,250			7,250	
<b>Totals 0280-Commission on Judicial Performance</b>	<b>\$6,353</b>		<b>\$6,353</b>		<b>\$7,113</b>			<b>\$7,113</b>		<b>\$7,250</b>			<b>\$7,250</b>	
0390-Judges Retirement System Contributions														
State Operations	6,119		6,119		6,108			6,108		6,045			6,045	
Local Assistance	291,194		291,194		296,623			296,623		303,912			303,912	
<b>Totals 0390-Judges Retirement System Contributions</b>	<b>\$297,313</b>		<b>\$297,313</b>		<b>\$302,731</b>			<b>\$302,731</b>		<b>\$309,957</b>			<b>\$309,957</b>	
Judicial														
State Operations	838,488	437,893	1,276,381	3,073	790,376	460,154		1,250,530	5,663	777,613	460,237		1,237,850	4,503
Local Assistance	2,567,769	1,160,699	3,728,468	20,236	2,692,857	1,216,400		3,909,257	21,275	2,742,775	1,245,953		3,988,728	2,275
Capital Outlay	140,078		140,078		31,189			31,189						
<b>Totals Judicial</b>	<b>\$3,546,335</b>	<b>\$1,598,592</b>	<b>\$5,144,927</b>	<b>\$23,309</b>	<b>\$3,514,422</b>	<b>\$1,676,554</b>		<b>\$5,190,976</b>	<b>\$26,938</b>	<b>\$3,520,388</b>	<b>\$1,706,190</b>		<b>\$5,226,578</b>	<b>\$6,778</b>
0500-Governors Office														
State Operations	24,779	115	24,894		27,112	115		27,227		27,294	115		27,409	
<b>Totals 0500-Governors Office</b>	<b>\$24,779</b>	<b>\$115</b>	<b>\$24,894</b>		<b>\$27,112</b>	<b>\$115</b>		<b>\$27,227</b>		<b>\$27,294</b>	<b>\$115</b>		<b>\$27,409</b>	
0509-Governors Office of Bus, Econ Developm														
State Operations	32,542	1,374	33,916	1,377	100,817	4,731		105,548	26,513	70,972	4,793		75,765	
Local Assistance	1,857,954	106,398	1,964,352		372,950	63,000		435,950		110,000	63,000		173,000	
<b>Totals 0509-Governors Office of Bus, Econ Developm</b>	<b>\$1,890,496</b>	<b>\$107,772</b>	<b>\$1,998,268</b>	<b>\$1,377</b>	<b>\$473,767</b>	<b>\$67,731</b>		<b>\$541,498</b>	<b>\$26,513</b>	<b>\$180,972</b>	<b>\$67,793</b>		<b>\$248,765</b>	
0511-Government Operations, Secretary														
State Operations	57,887	-17,988	39,899		26,194	-5,739		20,455		19,356			19,356	
<b>Totals 0511-Government Operations, Secretary</b>	<b>\$57,887</b>	<b>-\$17,988</b>	<b>\$39,899</b>		<b>\$26,194</b>	<b>-\$5,739</b>		<b>\$20,455</b>		<b>\$19,356</b>			<b>\$19,356</b>	
0515-Business, Consumer Svcs, Housing, Scty														
State Operations	18,963	995	19,958		13,268	1,396		14,664		6,142	1,219		7,361	
Local Assistance	1,041,072		1,041,072		1,081,802			1,081,802						
<b>Totals 0515-Business, Consumer Svcs, Housing, Scty</b>	<b>\$1,060,035</b>	<b>\$995</b>	<b>\$1,061,030</b>		<b>\$1,095,070</b>	<b>\$1,396</b>		<b>\$1,096,466</b>		<b>\$6,142</b>	<b>\$1,219</b>		<b>\$7,361</b>	
0521-Transportation, Secy														
State Operations	-30,000	6,272	-23,728	48,940	71,162	9,349		80,511	111,642		9,347		9,347	62,253
Local Assistance	51,630	75,123	126,753	65,774	4,369,838	1,914,443		6,284,281	97,879	838,600	1,445,866		2,284,466	66,801

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total
<b>Totals,0521-Transportation, Secy</b>	\$21,630	\$81,395	--	\$103,025	\$114,714	\$4,441,000	\$1,923,792	--	\$6,364,792	\$209,521	\$838,600	\$1,455,213	--	\$2,293,813
0530-Health, Human Services Agency, Secy	120,022	1,703	--	121,725	13,446	74,915	16,537	--	91,482	4,832	46,585	2,380	--	48,965
Local Assistance	--	--	--	--	--	--	--	--	--	--	224,963	--	--	224,963
<b>Totals,0530-Health, Human Services Agency, Secy</b>	\$120,022	\$1,703	--	\$121,725	\$13,446	\$74,915	\$16,537	--	\$91,482	\$4,832	\$271,548	\$2,380	--	\$273,928
0540-Natural Resources Agency, Secy	29,514	8,641	10,139	48,294	--	116,594	13,239	58,149	187,982	1	8,042	12,286	10,945	31,273
Local Assistance	231,664	12,518	27,408	271,590	--	759,763	58,259	175,047	993,069	--	2,000	67,250	--	69,250
<b>Totals,0540-Natural Resources Agency, Secy</b>	\$261,178	\$21,159	\$37,547	\$319,884	--	\$876,357	\$71,498	\$233,196	\$1,181,051	\$1	\$10,042	\$79,536	\$10,945	\$100,523
0552-Office of the Inspector General	30,751	--	--	30,751	--	53,084	--	--	53,084	--	53,290	--	--	53,290
<b>Totals,0552-Office of the Inspector General</b>	\$30,751	--	--	\$30,751	--	\$53,084	--	--	\$53,084	--	\$53,290	--	--	\$53,290
0555-Environmental Protection, Secy	2,889	14,545	--	17,434	300	4,047	21,429	--	25,476	300	3,767	20,362	--	24,129
Local Assistance	4,731	-55	--	4,676	--	21,939	--	--	21,939	--	835	--	--	835
<b>Totals,0555-Environmental Protection, Secy</b>	\$7,620	\$14,490	--	\$22,110	\$300	\$25,986	\$21,429	--	\$47,415	\$300	\$4,602	\$20,362	--	\$24,964
0559-Labor and Workforce Development, Secy	2,849	2,244	--	5,093	--	3,729	2,343	--	6,072	--	2,373	2,300	--	4,673
<b>Totals,0559-Labor and Workforce Development, Secy</b>	\$2,849	\$2,244	--	\$5,093	--	\$3,729	\$2,343	--	\$6,072	--	\$2,373	\$2,300	--	\$4,673
0600-Office of Planning and Research	390,701	165,347	--	556,048	4,800	163,002	3,191	--	166,193	2,150	152,008	3,191	--	155,199
Local Assistance	244,337	748,817	--	993,154	89,104	62,915	857,000	--	919,915	76,940	133,865	799,000	--	932,865
<b>Totals,0600-Office of Planning and Research</b>	\$635,038	\$914,164	--	\$1,549,202	\$93,904	\$225,917	\$860,191	--	\$1,086,108	\$79,110	\$285,873	\$802,191	--	\$1,088,064
0690-Office of Emergency Services	2,441,655	-1,962,498	3,064	482,221	397,940	262,216	117,138	3,061	382,415	1,169,364	310,637	39,990	3,061	353,688
Local Assistance	737,737	149,968	--	887,705	2,451,764	290,566	194,123	--	484,689	1,709,282	219,687	196,654	--	416,341
Capital Outlay	6,123	--	--	6,123	--	31,041	--	--	31,041	--	--	--	--	--
<b>Totals,0690-Office of Emergency Services</b>	\$3,185,515	-\$1,812,530	\$3,064	\$1,376,049	\$2,849,704	\$583,823	\$311,261	\$3,061	\$898,145	\$2,878,646	\$530,324	\$236,644	\$3,061	\$770,029
0750-Office of the Lieutenant Governor	2,080	--	--	2,080	--	2,906	--	--	2,906	--	2,917	--	--	2,917
<b>Totals,0750-Office of the Lieutenant Governor</b>	\$2,080	--	--	\$2,080	--	\$2,906	--	--	\$2,906	--	\$2,917	--	--	\$2,917
0820-Department of Justice	450,360	340,142	--	790,502	62,681	513,978	399,923	--	913,901	69,858	487,252	391,859	--	879,111
Local Assistance	6,665	18,367	--	25,032	--	4,000	24,678	--	28,678	--	--	28,528	--	28,528
<b>Totals,0820-Department of Justice</b>	\$457,025	\$358,509	--	\$815,534	\$62,681	\$517,978	\$424,601	--	\$942,579	\$69,858	\$487,252	\$420,387	--	\$907,639
0840-State Controller	105,022	12,697	118	117,837	1,408	235,248	13,086	651	248,985	1,674	120,045	13,137	--	133,182
<b>Totals,0840-State Controller</b>	\$105,022	\$12,697	\$118	\$117,837	\$1,408	\$235,248	\$13,086	\$651	\$248,985	\$1,674	\$120,045	\$13,137	--	\$133,182
0845-Department of Insurance	5,833	234,884	--	240,717	10	7,586	262,331	--	269,917	25	7,369	263,765	--	271,134
Local Assistance	--	81,509	--	81,509	--	--	82,623	--	82,623	--	--	82,772	--	82,772
<b>Totals,0845-Department of Insurance</b>	\$5,833	\$316,393	--	\$322,226	\$10	\$7,586	\$344,954	--	\$352,540	\$25	\$7,369	\$346,537	--	\$353,906
0855-Gambling Control Commission	11	7,956	--	7,967	--	--	8,734	--	8,734	--	--	8,794	--	8,794
<b>Totals,0855-Gambling Control Commission</b>	\$11	\$7,956	--	\$7,967	--	--	\$8,734	--	\$8,734	--	--	\$8,794	--	\$8,794
0860-State Board of Equalization	28,828	--	--	28,828	--	34,527	--	--	34,527	--	34,694	--	--	34,694
<b>Totals,0860-State Board of Equalization</b>	\$28,828	--	--	\$28,828	--	\$34,527	--	--	\$34,527	--	\$34,694	--	--	\$34,694
0870-Office of Tax Appeals	23,478	--	--	23,478	--	29,236	--	--	29,236	--	29,314	--	--	29,314
<b>Totals,0870-Office of Tax Appeals</b>	\$23,478	--	--	\$23,478	--	\$29,236	--	--	\$29,236	--	\$29,314	--	--	\$29,314

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
0890-Secretary of State	85,342	49,670	135,012	8,530	71,466	83,414	--	154,880	14,644	77,522	84,191	--	163,713	15,515
Local Assistance	--	--	--	308	2,332	--	--	2,332	11,223	--	--	--	--	11,000
<b>Totals,0890-Secretary of State</b>	<b>\$85,342</b>	<b>\$49,670</b>	<b>\$135,012</b>	<b>\$8,838</b>	<b>\$73,798</b>	<b>\$83,414</b>	<b>--</b>	<b>\$157,212</b>	<b>\$25,867</b>	<b>\$79,522</b>	<b>\$84,191</b>	<b>--</b>	<b>\$163,713</b>	<b>\$26,515</b>
0911-Citizens Redistricting Commission	2,343	--	2,343	--	300	--	--	300	--	185	--	--	185	--
<b>Totals,0911-Citizens Redistricting Commission</b>	<b>\$2,343</b>	<b>--</b>	<b>\$2,343</b>	<b>--</b>	<b>\$300</b>	<b>--</b>	<b>--</b>	<b>\$300</b>	<b>--</b>	<b>\$185</b>	<b>--</b>	<b>--</b>	<b>\$185</b>	<b>--</b>
0950-State Treasurer	13,934	--	13,934	--	12,480	--	--	12,480	--	13,330	--	--	13,330	--
<b>Totals,0950-State Treasurer</b>	<b>\$13,934</b>	<b>--</b>	<b>\$13,934</b>	<b>--</b>	<b>\$12,480</b>	<b>--</b>	<b>--</b>	<b>\$12,480</b>	<b>--</b>	<b>\$13,330</b>	<b>--</b>	<b>--</b>	<b>\$13,330</b>	<b>--</b>
0954-Scholarshare Investment Board	5,856	--	5,856	--	3,406	--	--	3,406	--	3,411	--	--	3,411	--
Local Assistance	153,067	--	153,067	--	190,258	--	--	190,258	--	190,258	--	--	190,258	--
<b>Totals,0954-Scholarshare Investment Board</b>	<b>\$158,923</b>	<b>--</b>	<b>\$158,923</b>	<b>--</b>	<b>\$193,664</b>	<b>--</b>	<b>--</b>	<b>\$193,664</b>	<b>--</b>	<b>\$193,669</b>	<b>--</b>	<b>--</b>	<b>\$193,669</b>	<b>--</b>
0956-Debt Investment Advisory Commission	--	3,678	3,678	--	--	4,143	--	4,143	--	--	4,163	--	4,163	--
<b>Totals,0956-Debt Investment Advisory Commission</b>	<b>--</b>	<b>\$3,678</b>	<b>\$3,678</b>	<b>--</b>	<b>--</b>	<b>\$4,143</b>	<b>--</b>	<b>\$4,143</b>	<b>--</b>	<b>--</b>	<b>\$4,163</b>	<b>--</b>	<b>\$4,163</b>	<b>--</b>
0957-HOPE for Children Trust Account Prog Bid	100,000	--	100,000	--	15,000	--	--	15,000	--	15,000	--	--	15,000	--
<b>Totals,0957-HOPE for Children Trust Account Prog Bid</b>	<b>\$100,000</b>	<b>--</b>	<b>\$100,000</b>	<b>--</b>	<b>\$15,000</b>	<b>--</b>	<b>--</b>	<b>\$15,000</b>	<b>--</b>	<b>\$15,000</b>	<b>--</b>	<b>--</b>	<b>\$15,000</b>	<b>--</b>
0959-Debt Limit Allocation Committee	--	2,379	2,379	--	--	3,665	--	3,665	--	--	3,689	--	3,689	--
<b>Totals,0959-Debt Limit Allocation Committee</b>	<b>--</b>	<b>\$2,379</b>	<b>\$2,379</b>	<b>--</b>	<b>--</b>	<b>\$3,665</b>	<b>--</b>	<b>\$3,665</b>	<b>--</b>	<b>--</b>	<b>\$3,689</b>	<b>--</b>	<b>\$3,689</b>	<b>--</b>
0968-Tax Credit Allocation Committee	--	9,858	9,858	--	--	14,606	--	14,606	--	--	14,672	--	14,672	--
Local Assistance	--	43	43	--	--	190	--	190	--	--	190	--	190	--
<b>Totals,0968-Tax Credit Allocation Committee</b>	<b>--</b>	<b>\$9,901</b>	<b>\$9,901</b>	<b>--</b>	<b>--</b>	<b>\$14,796</b>	<b>--</b>	<b>\$14,796</b>	<b>--</b>	<b>--</b>	<b>\$14,862</b>	<b>--</b>	<b>\$14,862</b>	<b>--</b>
0971-All Energy, Advanced Trans Fin Auth	--	538	538	--	--	547	--	547	--	--	550	--	550	--
<b>Totals,0971-All Energy, Advanced Trans Fin Auth</b>	<b>--</b>	<b>\$538</b>	<b>\$538</b>	<b>--</b>	<b>--</b>	<b>\$547</b>	<b>--</b>	<b>\$547</b>	<b>--</b>	<b>--</b>	<b>\$550</b>	<b>--</b>	<b>\$550</b>	<b>--</b>
0974-Pollution Control Financing Authority	50,000	--	50,000	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,0974-Pollution Control Financing Authority</b>	<b>\$50,000</b>	<b>--</b>	<b>\$50,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
0977-Health Facilities Financing Authority	965	140,971	142,707	--	1,003	140,000	1,499	142,502	--	--	140,000	1,502	141,502	--
Local Assistance	48,812	9,915	63,339	--	--	11,005	245,000	256,005	--	--	4,000	245,000	249,000	--
<b>Totals,0977-Health Facilities Financing Authority</b>	<b>\$49,777</b>	<b>\$150,886</b>	<b>\$206,046</b>	<b>--</b>	<b>\$1,003</b>	<b>\$151,005</b>	<b>\$246,499</b>	<b>\$398,507</b>	<b>--</b>	<b>--</b>	<b>\$144,000</b>	<b>\$246,502</b>	<b>\$390,502</b>	<b>--</b>
0981-California ABLE Act Board	1,116	--	1,116	--	1,462	--	--	1,462	--	1,466	--	--	1,466	--
<b>Totals,0981-California ABLE Act Board</b>	<b>\$1,116</b>	<b>--</b>	<b>\$1,116</b>	<b>--</b>	<b>\$1,462</b>	<b>--</b>	<b>--</b>	<b>\$1,462</b>	<b>--</b>	<b>\$1,466</b>	<b>--</b>	<b>--</b>	<b>\$1,466</b>	<b>--</b>
0985-School Finance Authority	741	--	2,156	566	1,138	1,500	1,412	4,050	589	1,141	--	1,412	2,553	545
Local Assistance	184,273	--	184,273	20,000	195,083	-1,500	--	193,583	20,000	170,610	--	--	170,610	20,000
<b>Totals,0985-School Finance Authority</b>	<b>\$185,014</b>	<b>--</b>	<b>\$186,429</b>	<b>\$20,566</b>	<b>\$196,221</b>	<b>--</b>	<b>\$1,412</b>	<b>\$197,633</b>	<b>\$20,589</b>	<b>\$171,751</b>	<b>--</b>	<b>\$1,412</b>	<b>\$173,163</b>	<b>\$20,545</b>
0989-Educational Facilities Authority	--	71	71	--	4,500	79	--	4,579	--	--	79	--	79	--
<b>Totals,0989-Educational Facilities Authority</b>	<b>--</b>	<b>\$71</b>	<b>\$71</b>	<b>--</b>	<b>\$4,500</b>	<b>\$79</b>	<b>--</b>	<b>\$4,579</b>	<b>--</b>	<b>--</b>	<b>\$79</b>	<b>--</b>	<b>\$79</b>	<b>--</b>
0996-General Obligation Bonds-LJE	2,482	--	2,482	--	10,781	--	--	10,781	--	14,710	--	--	14,710	--
<b>Totals,0996-General Obligation Bonds-LJE</b>	<b>\$2,482</b>	<b>--</b>	<b>\$2,482</b>	<b>--</b>	<b>\$10,781</b>	<b>--</b>	<b>--</b>	<b>\$10,781</b>	<b>--</b>	<b>\$14,710</b>	<b>--</b>	<b>--</b>	<b>\$14,710</b>	<b>--</b>

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
State Operations	3,850,943	-976,406	2,874,537	539,998	1,846,157	1,115,757	64,772	3,026,686	1,401,592	1,495,822	1,020,882	16,920	2,533,624	613,803
Local Assistance	4,711,942	1,202,603	32,020	5,946,565	7,366,446	3,203,821	420,047	10,990,314	1,915,344	1,905,818	2,687,260	245,000	4,838,078	1,838,111
Capital Outlay	6,123	--	6,123	--	31,041	--	--	31,041	--	--	--	--	--	--
<b>Totals, Executive</b>	<b>\$8,569,008</b>	<b>\$226,197</b>	<b>\$8,842,732</b>	<b>\$3,166,948</b>	<b>\$9,243,644</b>	<b>\$4,319,578</b>	<b>\$484,819</b>	<b>\$14,048,041</b>	<b>\$3,316,936</b>	<b>\$3,401,640</b>	<b>\$3,708,142</b>	<b>\$261,920</b>	<b>\$7,371,702</b>	<b>\$2,451,914</b>
<b>TOTALS, LEGISLATIVE, JUDICIAL, AND EXECUTIVE</b>	<b>\$12,719,050</b>	<b>\$1,904,789</b>	<b>\$47,527</b>	<b>\$14,671,366</b>	<b>\$3,190,257</b>	<b>\$6,133,132</b>	<b>\$484,819</b>	<b>\$19,964,017</b>	<b>\$3,343,874</b>	<b>\$7,514,308</b>	<b>\$5,414,332</b>	<b>\$261,920</b>	<b>\$13,190,560</b>	<b>\$2,458,692</b>
State Operations	5,293,138	-538,513	15,507	4,770,132	3,224,533	1,575,911	64,772	4,865,215	1,407,255	2,865,715	1,481,119	16,920	4,363,754	618,306
Local Assistance	7,279,711	2,363,302	32,020	9,675,033	2,647,186	4,420,221	420,047	14,897,571	1,936,619	4,648,593	3,933,213	245,000	8,826,806	1,840,386
Capital Outlay	146,201	80,000	--	226,201	--	137,000	--	199,230	--	--	--	--	--	--
<b>Totals, 1045-Cannabis Control Appeals Panel</b>	<b>26,070</b>	<b>576,666</b>	<b>--</b>	<b>602,736</b>	<b>--</b>	<b>722,017</b>	<b>--</b>	<b>737,389</b>	<b>--</b>	<b>7,333</b>	<b>735,783</b>	<b>--</b>	<b>743,116</b>	<b>--</b>
<b>Totals, 1111-Department of Consumer Affairs</b>	<b>\$26,070</b>	<b>\$576,666</b>	<b>--</b>	<b>\$602,736</b>	<b>--</b>	<b>\$722,017</b>	<b>--</b>	<b>\$737,389</b>	<b>--</b>	<b>\$7,333</b>	<b>\$735,783</b>	<b>--</b>	<b>\$743,116</b>	<b>--</b>
State Operations	172	150,373	--	150,545	--	150,592	--	185,840	--	--	170,222	--	170,222	--
Local Assistance	--	--	--	--	20,502	--	--	20,502	--	--	--	--	--	--
<b>Totals, 1115-Department of Cannabis Control</b>	<b>\$172</b>	<b>\$150,373</b>	<b>--</b>	<b>\$150,545</b>	<b>--</b>	<b>\$150,592</b>	<b>--</b>	<b>\$206,342</b>	<b>--</b>	<b>--</b>	<b>\$170,222</b>	<b>--</b>	<b>\$170,222</b>	<b>--</b>
State Operations	57,496	--	--	57,496	60,580	536	--	61,116	6,084	55,685	536	--	56,221	6,076
<b>Totals, 1700-Civil Rights Department</b>	<b>\$57,496</b>	<b>--</b>	<b>--</b>	<b>\$57,496</b>	<b>\$60,580</b>	<b>\$536</b>	<b>--</b>	<b>\$61,116</b>	<b>\$6,084</b>	<b>\$55,685</b>	<b>\$536</b>	<b>--</b>	<b>\$56,221</b>	<b>\$6,076</b>
State Operations	2,098	142,599	--	144,697	62	163,801	--	164,453	--	--	164,239	--	164,239	--
Local Assistance	--	1,992	--	1,992	7,250	2,000	--	9,250	--	--	2,000	--	2,000	--
<b>Totals, 1701-Dept Financial Protection and Innovation</b>	<b>\$2,098</b>	<b>\$144,591</b>	<b>--</b>	<b>\$146,689</b>	<b>\$7,902</b>	<b>\$165,801</b>	<b>--</b>	<b>\$173,703</b>	<b>--</b>	<b>--</b>	<b>\$166,239</b>	<b>--</b>	<b>\$166,239</b>	<b>--</b>
State Operations	4,600	--	--	4,600	18,625	--	--	18,625	--	11,898	--	--	11,898	--
<b>Totals, 1703-California Privacy Protection Agency</b>	<b>\$4,600</b>	<b>--</b>	<b>--</b>	<b>\$4,600</b>	<b>\$18,625</b>	<b>--</b>	<b>--</b>	<b>\$18,625</b>	<b>--</b>	<b>\$11,898</b>	<b>--</b>	<b>--</b>	<b>\$11,898</b>	<b>--</b>
State Operations	--	20,241	--	20,241	--	20,448	--	20,448	--	--	20,449	--	20,449	--
<b>Totals, 1750-Horse Racing Board</b>	<b>\$20,241</b>	<b>\$20,241</b>	<b>--</b>	<b>\$20,241</b>	<b>--</b>	<b>\$20,448</b>	<b>--</b>	<b>\$20,448</b>	<b>--</b>	<b>--</b>	<b>\$20,449</b>	<b>--</b>	<b>\$20,449</b>	<b>--</b>
State Operations	103,373	--	--	103,373	163,654	--	--	163,654	--	240,048	--	--	240,048	--
<b>Totals, 1996-General Obligation Bonds-BCH</b>	<b>\$103,373</b>	<b>--</b>	<b>--</b>	<b>\$103,373</b>	<b>\$163,654</b>	<b>--</b>	<b>--</b>	<b>\$163,654</b>	<b>--</b>	<b>\$240,048</b>	<b>--</b>	<b>--</b>	<b>\$240,048</b>	<b>--</b>
State Operations	11,170	81,328	--	92,498	20,500	80,753	--	101,253	--	--	104,172	--	104,172	--
Local Assistance	--	1,305	--	1,305	--	3,000	--	3,000	--	--	3,000	--	3,000	--
<b>Totals, 2100-Department of Alcoholic Beverage Control</b>	<b>\$11,170</b>	<b>\$82,633</b>	<b>--</b>	<b>\$93,803</b>	<b>\$20,500</b>	<b>\$83,753</b>	<b>--</b>	<b>\$104,253</b>	<b>--</b>	<b>--</b>	<b>\$107,172</b>	<b>--</b>	<b>\$107,172</b>	<b>--</b>
State Operations	--	1,259	--	1,259	--	1,522	--	1,522	--	--	1,482	--	1,482	--
<b>Totals, 2120-Alcoholic Beverage Control Appeals Board</b>	<b>\$1,259</b>	<b>\$1,259</b>	<b>--</b>	<b>\$1,259</b>	<b>--</b>	<b>\$1,522</b>	<b>--</b>	<b>\$1,522</b>	<b>--</b>	<b>--</b>	<b>\$1,482</b>	<b>--</b>	<b>\$1,482</b>	<b>--</b>
State Operations	56,441	38,601	50,345	145,387	222,050	136,701	30,411	218,039	234,552	30,765	44,823	30,651	106,239	28,178
Local Assistance	1,965,915	3,912	1,029,252	2,999,079	2,685,324	2,889,991	507,229	6,153,200	1,459,380	307,929	--	507,229	815,158	225,000
<b>Totals, 2240-Dept of Housing, Community Development</b>	<b>\$2,022,356</b>	<b>\$42,513</b>	<b>\$1,079,597</b>	<b>\$3,144,466</b>	<b>\$2,907,374</b>	<b>\$3,028,692</b>	<b>\$537,640</b>	<b>\$6,371,239</b>	<b>\$1,493,932</b>	<b>\$338,694</b>	<b>\$44,823</b>	<b>\$537,880</b>	<b>\$921,397</b>	<b>\$253,178</b>
Local Assistance	--	--	--	--	20,000	--	--	20,000	--	--	--	--	--	--
<b>Totals, 2245-California Housing Finance Agency</b>	<b>\$20,000</b>	<b>--</b>	<b>--</b>	<b>\$20,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>\$20,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
State Operations	--	--	--	--	20,000	--	--	20,000	--	--	--	--	--	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total
State Operations	60,856	--	--	60,856	--	--	62,237	--	62,237	--	--	65,413	--	65,413
Totals:2320-Department of Real Estate	\$2,227,335	\$1,081,535	\$1,079,597	\$4,388,467	\$2,913,104	\$3,391,075	\$4,015,163	\$537,640	\$7,945,878	\$1,700,016	\$653,658	\$1,315,281	\$537,880	\$2,506,819
<b>TOTALS: BUSINESS, CONSUMER SERVICES, &amp; HOUSING</b>	261,420	1,074,326	50,345	1,386,091	227,780	453,332	1,254,183	30,411	1,737,926	240,636	345,729	1,310,281	30,651	1,686,661
State Operations	1,965,915	7,209	1,029,252	3,002,376	2,685,324	2,937,743	2,760,980	507,229	6,205,952	1,457,380	307,929	5,000	507,229	820,158
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	225,000
TRANSPORTATION	520	8,105	--	8,625	--	--	10,019	--	10,019	--	--	9,204	--	9,204
2600-California Transportation Commission	--	--	--	--	--	--	--	1,100	1,100	--	--	--	1,100	1,100
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals:2600-California Transportation Commission	\$520	\$8,105	--	\$8,625	--	--	\$10,019	\$1,100	\$11,119	--	--	\$9,204	\$1,100	\$10,304
2640-State Transit Assistance	--	1,341,805	--	1,341,805	--	--	1,302,252	--	1,302,252	--	--	1,242,392	--	1,242,392
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals:2640-State Transit Assistance	--	\$1,341,805	--	\$1,341,805	--	--	\$1,302,252	--	\$1,302,252	--	--	\$1,242,392	--	\$1,242,392
2660-Department of Transportation	165,408	4,487,149	3,848	4,656,405	961,677	233,861	4,785,716	6,102	5,025,679	1,161,020	5,802	4,926,401	6,054	4,938,257
State Operations	442,730	807,407	23,117	1,273,254	2,016,712	353,011	1,174,017	15,442	1,542,470	2,275,009	88,427	1,420,144	9,485	1,518,056
Local Assistance	121,574	2,012,892	67,113	2,201,579	2,952,758	50,501	2,056,726	48,571	2,155,798	2,758,007	58,698	1,910,603	34,129	2,003,430
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Unclassified	--	--	--	--	--	--	--	--	--	5,000	--	--	--	5,000
Totals:2660-Department of Transportation	\$729,712	\$7,307,448	\$94,078	\$8,131,238	\$5,931,147	\$637,373	\$8,016,459	\$70,115	\$8,723,947	\$6,197,036	\$152,927	\$8,257,148	\$49,668	\$8,459,743
2665-High-Speed Rail Authority	--	44,702	28,847	73,549	--	--	60,841	34,699	95,540	--	--	74,330	35,109	109,439
State Operations	--	1,201,217	9,285	1,210,502	49,000	--	1,012,159	--	1,012,159	20,000	--	853,428	--	853,428
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals:2665-High-Speed Rail Authority	--	\$1,245,919	\$38,132	\$1,284,051	\$49,000	--	\$1,073,000	\$34,699	\$1,107,699	\$20,000	--	\$927,758	\$35,109	\$962,867
2667-High-Speed Rail Auth. Ofc. Inspector Genl	--	1,000	--	1,000	--	--	1,011	--	1,011	--	--	3,052	--	3,052
State Operations	--	\$1,000	--	\$1,000	--	--	\$1,011	--	\$1,011	--	--	\$3,052	--	\$3,052
Totals:2667-High-Speed Rail Auth. Ofc. Inspector Genl	--	\$1,000	--	\$1,000	--	--	\$1,011	--	\$1,011	--	--	\$3,052	--	\$3,052
2670-Board of Pilot Commissioners	--	2,641	--	2,641	--	--	9,458	--	9,458	--	--	8,639	--	8,639
State Operations	--	\$2,641	--	\$2,641	--	--	\$9,458	--	\$9,458	--	--	\$8,639	--	\$8,639
Totals:2670-Board of Pilot Commissioners	--	\$2,641	--	\$2,641	--	--	\$9,458	--	\$9,458	--	--	\$8,639	--	\$8,639
2720-Dept of the California Highway Patrol	17,920	2,878,334	--	2,896,254	29,762	19,222	3,143,008	--	3,162,230	35,456	19,225	3,131,844	--	3,151,069
State Operations	--	20,657	--	20,657	--	--	112,743	--	112,743	--	--	37,268	--	37,268
Local Assistance	4,467	959	--	5,426	--	--	14,887	--	14,887	--	--	4,877	--	4,877
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals:2720-Dept of the California Highway Patrol	\$22,387	\$2,899,950	--	\$2,922,337	\$29,762	\$34,109	\$3,255,751	--	\$3,289,860	\$35,456	\$19,225	\$3,173,989	--	\$3,193,214
2740-Department of Motor Vehicles	174,411	1,376,988	--	1,551,399	291	71,775	1,457,130	--	1,528,905	1,391	36,295	1,375,136	--	1,411,431
State Operations	--	2,204	--	2,204	--	--	2,204	--	2,204	--	--	2,204	--	2,204
Local Assistance	42,124	453	--	42,577	--	-5,869	--	--	-5,869	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals:2740-Department of Motor Vehicles	\$216,535	\$1,379,645	--	\$1,596,180	\$291	\$65,906	\$1,459,334	--	\$1,525,240	\$1,391	\$36,295	\$1,377,340	--	\$1,413,635
2830-General Obligation Bonds-Transportation	328,350	1,364,524	--	1,692,874	--	-383,740	1,416,117	--	1,799,857	--	517,749	1,448,199	--	1,965,948
State Operations	\$328,350	\$1,364,524	--	\$1,692,874	--	-383,740	\$1,416,117	--	\$1,799,857	--	517,749	\$1,448,199	--	\$1,965,948
Totals:2830-General Obligation Bonds-Transportation	\$1,297,504	\$15,551,037	\$132,210	\$16,980,751	\$6,010,200	\$1,121,128	\$16,543,401	\$105,914	\$17,770,443	\$6,255,883	\$726,196	\$16,447,721	\$85,877	\$17,259,794
<b>TOTALS: TRANSPORTATION</b>	686,609	10,163,443	32,695	10,882,747	991,730	708,598	10,883,300	40,801	11,632,699	1,197,867	579,071	10,976,805	41,163	11,597,039
State Operations	442,730	2,172,073	23,117	2,637,920	2,016,712	353,011	2,591,216	16,542	2,960,769	2,275,009	88,427	2,702,008	10,585	2,801,020
Local Assistance	168,165	3,215,521	76,398	3,460,084	3,001,758	59,519	3,068,885	48,571	3,176,975	2,778,007	58,698	2,768,908	34,129	2,861,735
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Unclassified	--	--	--	--	--	--	--	--	--	5,000	--	--	--	5,000
NATURAL RESOURCES	--	--	--	--	--	--	--	--	--	--	--	--	--	--
3100-Exposition Park	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total
State Operations	40,494	11,432	--	51,926	--	30,631	14,294	--	44,925	57	28,367	14,293	--	42,660
Capital Outlay	878	--	--	878	--	500	600	--	1,100	--	--	--	--	--
<b>Totals,3100-Exposition Park</b>	<b>\$41,372</b>	<b>\$11,432</b>	<b>--</b>	<b>\$52,804</b>	<b>--</b>	<b>\$31,131</b>	<b>\$14,894</b>	<b>--</b>	<b>\$46,025</b>	<b>\$57</b>	<b>\$28,367</b>	<b>\$14,293</b>	<b>--</b>	<b>\$42,660</b>
<b>3110-Special Resources Programs</b>	<b>--</b>	<b>200</b>	<b>--</b>	<b>200</b>	<b>--</b>	<b>200</b>	<b>--</b>	<b>--</b>	<b>200</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
State Operations	--	200	--	200	--	200	--	--	200	--	--	--	--	--
Local Assistance	--	5,044	--	5,044	--	--	5,323	--	5,323	--	--	--	--	5,523
<b>Totals,3110-Special Resources Programs</b>	<b>--</b>	<b>\$5,244</b>	<b>--</b>	<b>\$5,244</b>	<b>--</b>	<b>--</b>	<b>\$5,523</b>	<b>--</b>	<b>\$5,523</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>\$5,523</b>
<b>3125-Tahoe Conservancy</b>	<b>16,162</b>	<b>4,995</b>	<b>1,149</b>	<b>22,306</b>	<b>2,938</b>	<b>36,804</b>	<b>6,472</b>	<b>1,273</b>	<b>44,549</b>	<b>2,849</b>	<b>32</b>	<b>6,275</b>	<b>114</b>	<b>6,421</b>
State Operations	731	320	--	1,051	--	5,394	350	--	5,744	--	--	450	--	450
Local Assistance	1,025	--	1,967	2,992	--	69,486	--	7,629	7,629	150	--	--	1,290	1,290
<b>Totals,3125-Tahoe Conservancy</b>	<b>\$17,918</b>	<b>\$5,315</b>	<b>\$3,116</b>	<b>\$26,349</b>	<b>\$2,938</b>	<b>\$42,198</b>	<b>\$6,822</b>	<b>\$8,902</b>	<b>\$57,922</b>	<b>\$2,999</b>	<b>\$32</b>	<b>\$6,725</b>	<b>\$1,404</b>	<b>\$8,161</b>
<b>3340-California Conservation Corps</b>	<b>192,215</b>	<b>62,755</b>	<b>2,012</b>	<b>216,982</b>	<b>--</b>	<b>121,635</b>	<b>55,144</b>	<b>-3,150</b>	<b>173,629</b>	<b>--</b>	<b>99,094</b>	<b>55,716</b>	<b>--</b>	<b>154,810</b>
State Operations	5,000	--	--	5,000	--	5,000	--	--	5,000	--	--	--	--	--
Local Assistance	506	--	207	713	--	69,486	--	2,493	71,979	--	--	--	3,150	3,150
<b>Totals,3340-California Conservation Corps</b>	<b>\$197,721</b>	<b>\$62,755</b>	<b>\$2,219</b>	<b>\$222,695</b>	<b>--</b>	<b>\$196,121</b>	<b>\$55,144</b>	<b>-\$657</b>	<b>\$250,608</b>	<b>--</b>	<b>\$99,094</b>	<b>\$55,716</b>	<b>\$3,150</b>	<b>\$157,960</b>
<b>3355-Office of Energy Infrastructure Safety</b>	<b>--</b>	<b>26,779</b>	<b>--</b>	<b>26,779</b>	<b>--</b>	<b>48,609</b>	<b>--</b>	<b>48,609</b>	<b>48,609</b>	<b>--</b>	<b>--</b>	<b>43,552</b>	<b>--</b>	<b>43,552</b>
<b>Totals,3355-Office of Energy Infrastructure Safety</b>	<b>--</b>	<b>\$26,779</b>	<b>--</b>	<b>\$26,779</b>	<b>--</b>	<b>\$48,609</b>	<b>--</b>	<b>\$48,609</b>	<b>\$48,609</b>	<b>--</b>	<b>--</b>	<b>\$43,552</b>	<b>--</b>	<b>\$43,552</b>
<b>3380-Energy Resource Conservation, Divmt Comm</b>	<b>61,666</b>	<b>155,699</b>	<b>--</b>	<b>217,365</b>	<b>9,938</b>	<b>514,495</b>	<b>252,260</b>	<b>--</b>	<b>766,755</b>	<b>42,551</b>	<b>23,800</b>	<b>170,406</b>	<b>--</b>	<b>194,206</b>
State Operations	476,822	253,605	--	730,427	2,500	1,232,294	1,695,413	--	2,930,707	66,623	179,200	380,050	--	559,250
Local Assistance	558,488	\$409,304	--	\$947,792	\$12,438	\$1,746,789	\$1,950,673	--	\$3,677,462	\$109,174	\$203,000	\$550,456	--	\$753,456
<b>3480-Department of Conservation</b>	<b>40,381</b>	<b>136,363</b>	<b>473</b>	<b>177,217</b>	<b>23,881</b>	<b>85,595</b>	<b>154,161</b>	<b>1,312</b>	<b>241,068</b>	<b>6,343</b>	<b>10,801</b>	<b>222,886</b>	<b>1,428</b>	<b>235,115</b>
State Operations	115,644	57,766	5,391	178,801	--	72,464	54,831	2,243	129,538	--	--	20,000	--	20,000
Local Assistance	<b>\$156,025</b>	<b>\$194,129</b>	<b>\$5,864</b>	<b>\$356,018</b>	<b>\$23,881</b>	<b>\$158,059</b>	<b>\$208,992</b>	<b>\$3,555</b>	<b>\$370,606</b>	<b>\$6,343</b>	<b>\$10,801</b>	<b>\$242,886</b>	<b>\$1,428</b>	<b>\$255,115</b>
<b>3540-Department of Forestry, Fire Protection</b>	<b>2,899,101</b>	<b>308,921</b>	<b>--</b>	<b>3,208,022</b>	<b>22,044</b>	<b>2,308,985</b>	<b>229,523</b>	<b>--</b>	<b>2,538,508</b>	<b>24,076</b>	<b>2,658,990</b>	<b>255,199</b>	<b>--</b>	<b>2,914,189</b>
State Operations	397,654	262,071	--	659,725	--	84,250	240,387	--	324,637	6,000	125,387	125,387	--	125,387
Local Assistance	139,456	--	--	139,456	--	25,736	--	--	25,736	--	36,211	--	--	36,211
Capital Outlay	<b>\$3,436,211</b>	<b>\$570,992</b>	<b>--</b>	<b>\$4,007,203</b>	<b>\$22,044</b>	<b>\$2,418,971</b>	<b>\$469,910</b>	<b>--</b>	<b>\$2,888,881</b>	<b>\$30,076</b>	<b>\$2,495,201</b>	<b>\$380,586</b>	<b>--</b>	<b>\$3,075,787</b>
<b>3540-State Lands Commission</b>	<b>61,278</b>	<b>21,223</b>	<b>--</b>	<b>82,501</b>	<b>--</b>	<b>22,518</b>	<b>25,978</b>	<b>--</b>	<b>48,496</b>	<b>--</b>	<b>18,955</b>	<b>26,095</b>	<b>--</b>	<b>45,050</b>
State Operations	115	--	--	115	--	--	--	--	--	--	--	--	--	--
Local Assistance	--	--	--	--	--	1,625	--	--	1,625	--	--	--	--	--
Capital Outlay	<b>\$61,393</b>	<b>\$21,223</b>	<b>--</b>	<b>\$82,616</b>	<b>--</b>	<b>\$24,143</b>	<b>\$25,978</b>	<b>--</b>	<b>\$50,121</b>	<b>--</b>	<b>\$18,955</b>	<b>\$26,095</b>	<b>--</b>	<b>\$45,050</b>
<b>3600-Department of Fish and Wildlife</b>	<b>304,016</b>	<b>400,730</b>	<b>22,636</b>	<b>727,382</b>	<b>75,129</b>	<b>444,686</b>	<b>342,901</b>	<b>15,511</b>	<b>803,098</b>	<b>75,488</b>	<b>191,481</b>	<b>370,083</b>	<b>19,739</b>	<b>581,303</b>
State Operations	9,803	4,085	31,740	45,628	20,000	83,709	2,341	67,656	153,706	20,000	576	2,341	--	2,917
Local Assistance	<b>\$313,819</b>	<b>\$404,815</b>	<b>\$54,376</b>	<b>\$773,010</b>	<b>\$95,129</b>	<b>\$528,395</b>	<b>\$345,242</b>	<b>\$83,167</b>	<b>\$956,804</b>	<b>\$95,488</b>	<b>\$192,057</b>	<b>\$372,424</b>	<b>\$19,739</b>	<b>\$584,220</b>
<b>3640-Wildlife Conservation Board</b>	<b>2,471</b>	<b>753</b>	<b>20,636</b>	<b>23,860</b>	<b>--</b>	<b>15,372</b>	<b>945</b>	<b>4,943</b>	<b>21,260</b>	<b>--</b>	<b>--</b>	<b>953</b>	<b>3,110</b>	<b>4,063</b>
State Operations	1,65,037	2,080	137,813	304,930	--	784,107	3,439	49,495	837,041	--	--	--	--	--
Local Assistance	20,239	1,209	143,540	164,988	26,529	19,864	799	24,726	45,389	35,000	20,051	612	--	20,663
Capital Outlay	<b>\$187,747</b>	<b>\$4,042</b>	<b>\$301,989</b>	<b>\$493,778</b>	<b>\$26,529</b>	<b>\$819,343</b>	<b>\$5,183</b>	<b>\$79,164</b>	<b>\$903,690</b>	<b>\$35,000</b>	<b>\$20,051</b>	<b>\$1,565</b>	<b>\$3,110</b>	<b>\$24,726</b>
<b>3720-Coastal Commission</b>	<b>24,377</b>	<b>3,336</b>	<b>--</b>	<b>27,713</b>	<b>3,358</b>	<b>33,304</b>	<b>4,045</b>	<b>--</b>	<b>37,349</b>	<b>3,666</b>	<b>26,211</b>	<b>4,126</b>	<b>--</b>	<b>30,337</b>
State Operations	7,244	132	--	7,376	--	25,267	440	--	25,707	--	440	440	--	440
Local Assistance	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	<b>\$30,777</b>
<b>Totals,3720-Coastal Commission</b>	<b>\$31,621</b>	<b>\$3,468</b>	<b>--</b>	<b>\$35,089</b>	<b>\$3,358</b>	<b>\$58,571</b>	<b>\$4,485</b>	<b>--</b>	<b>\$63,056</b>	<b>\$3,666</b>	<b>\$26,211</b>	<b>\$4,566</b>	<b>--</b>	

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25						
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
<b>3760-State Coastal Conservancy</b>															
State Operations	12,758	4,096	7,672	24,526	568	14	4,736	8,055	12,805	561	--	4,815	7,162	11,977	590
Local Assistance	425,972	118,325	22,232	566,529	10,000	187,403	825	14,723	202,951	10,000	--	825	--	825	10,000
Capital Outlay	--	3,800	--	3,800	--	--	3,800	--	3,800	--	--	3,800	--	3,800	--
<b>Totals,3760-State Coastal Conservancy</b>	<b>\$438,730</b>	<b>\$126,221</b>	<b>\$29,904</b>	<b>\$594,855</b>	<b>\$10,568</b>	<b>\$187,417</b>	<b>\$9,341</b>	<b>\$22,778</b>	<b>\$219,556</b>	<b>\$10,561</b>	<b>--</b>	<b>\$9,440</b>	<b>\$7,162</b>	<b>\$16,402</b>	<b>\$10,590</b>
<b>3780-Native American Heritage Commission</b>															
State Operations	3,467	--	--	3,467	--	3,845	--	--	3,845	--	--	--	--	3,855	--
<b>Totals,3780-Native American Heritage Commission</b>	<b>\$3,467</b>	<b>--</b>	<b>--</b>	<b>\$3,467</b>	<b>--</b>	<b>\$3,845</b>	<b>--</b>	<b>--</b>	<b>\$3,845</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>\$3,855</b>	<b>--</b>
<b>3790-Department of Parks, Recreation</b>															
State Operations	880,290	451,402	15,634	1,347,326	16,235	302,397	439,503	10,103	752,003	17,156	253,309	416,969	11,031	681,309	16,814
Local Assistance	571,844	41,250	12,200	625,294	87,700	183,556	37,250	--	220,806	87,700	3,000	7,250	--	10,250	87,700
Capital Outlay	83,177	-44,232	22,013	60,958	--	--	3,886	28,060	31,946	--	--	1,000	152	1,152	--
<b>Totals,3790-Department of Parks, Recreation</b>	<b>\$1,535,311</b>	<b>\$448,420</b>	<b>\$49,847</b>	<b>\$2,033,578</b>	<b>\$103,935</b>	<b>\$485,953</b>	<b>\$480,639</b>	<b>\$38,163</b>	<b>\$1,004,755</b>	<b>\$104,856</b>	<b>\$256,309</b>	<b>\$425,219</b>	<b>\$11,183</b>	<b>\$692,711</b>	<b>\$104,514</b>
<b>3810-Santa Monica Mountains Conservancy</b>															
State Operations	213	197	443	853	--	4,509	415	906	5,830	--	--	415	909	1,324	--
Local Assistance	18,508	--	6,247	24,755	--	100,414	120	47,998	148,532	--	--	120	--	120	--
<b>Totals,3810-Santa Monica Mountains Conservancy</b>	<b>\$18,721</b>	<b>\$197</b>	<b>\$6,690</b>	<b>\$25,608</b>	<b>--</b>	<b>\$104,923</b>	<b>\$535</b>	<b>\$48,904</b>	<b>\$154,362</b>	<b>--</b>	<b>--</b>	<b>\$535</b>	<b>\$909</b>	<b>\$1,444</b>	<b>--</b>
<b>3820-SF Bay Conservation, Development Comm</b>															
State Operations	8,403	1,930	--	10,333	41	8,531	2,084	--	10,615	227	8,382	2,126	--	10,508	244
<b>Totals,3820-SF Bay Conservation, Development Comm</b>	<b>\$8,403</b>	<b>\$1,930</b>	<b>--</b>	<b>\$10,333</b>	<b>\$41</b>	<b>\$8,531</b>	<b>\$2,084</b>	<b>--</b>	<b>\$10,615</b>	<b>\$227</b>	<b>\$8,382</b>	<b>\$2,126</b>	<b>--</b>	<b>\$10,508</b>	<b>\$244</b>
<b>3825-San Gabriel/Lower LA River,Mins Consrvy</b>															
State Operations	394	394	894	1,682	--	2,999	627	1,225	4,851	--	--	631	515	1,146	--
Local Assistance	16,491	--	10,312	26,803	--	151,794	--	26,540	178,334	--	--	--	2,614	2,614	--
<b>Totals,3825-San Gabriel/Lower LA River,Mins Consrvy</b>	<b>\$16,885</b>	<b>\$394</b>	<b>\$11,206</b>	<b>\$28,485</b>	<b>--</b>	<b>\$154,793</b>	<b>\$627</b>	<b>\$27,765</b>	<b>\$183,185</b>	<b>--</b>	<b>--</b>	<b>\$631</b>	<b>\$3,129</b>	<b>\$3,760</b>	<b>--</b>
<b>3830-San Joaquin River Conservancy</b>															
State Operations	--	603	525	1,128	--	--	632	525	1,157	--	--	639	525	1,164	--
Local Assistance	1,517	--	--	1,517	--	1,000	--	--	1,000	--	--	--	--	--	--
<b>Totals,3830-San Joaquin River Conservancy</b>	<b>\$1,517</b>	<b>\$603</b>	<b>\$525</b>	<b>\$2,645</b>	<b>--</b>	<b>\$1,000</b>	<b>\$632</b>	<b>\$525</b>	<b>\$2,157</b>	<b>--</b>	<b>--</b>	<b>\$639</b>	<b>\$525</b>	<b>\$1,164</b>	<b>--</b>
<b>3835-Baldwin Hills and Urban Watersheds Cnsv</b>															
State Operations	--	425	591	1,016	--	--	445	479	924	--	--	453	290	743	--
Local Assistance	1,517	--	360	1,877	--	1,575	--	--	1,575	--	--	--	--	--	--
<b>Totals,3835-Baldwin Hills and Urban Watersheds Cnsv</b>	<b>\$1,517</b>	<b>\$425</b>	<b>\$951</b>	<b>\$2,893</b>	<b>--</b>	<b>\$1,575</b>	<b>\$445</b>	<b>\$479</b>	<b>\$2,499</b>	<b>--</b>	<b>--</b>	<b>\$453</b>	<b>\$290</b>	<b>\$743</b>	<b>--</b>
<b>3840-Delta Protection Commission</b>															
State Operations	--	1,292	--	1,292	149	--	1,502	--	1,502	183	--	1,507	--	1,507	191
<b>Totals,3840-Delta Protection Commission</b>	<b>--</b>	<b>\$1,292</b>	<b>--</b>	<b>\$1,292</b>	<b>\$149</b>	<b>--</b>	<b>\$1,502</b>	<b>--</b>	<b>\$1,502</b>	<b>\$183</b>	<b>--</b>	<b>\$1,507</b>	<b>--</b>	<b>\$1,507</b>	<b>\$191</b>
<b>3845-San Diego River Conservancy</b>															
State Operations	190	403	7	600	--	1,124	427	140	1,691	--	--	431	140	571	--
Local Assistance	6,367	--	449	6,816	--	34,239	--	5,970	40,209	--	--	--	--	--	--
<b>Totals,3845-San Diego River Conservancy</b>	<b>\$6,557</b>	<b>\$403</b>	<b>\$456</b>	<b>\$7,416</b>	<b>--</b>	<b>\$35,363</b>	<b>\$427</b>	<b>\$6,110</b>	<b>\$41,900</b>	<b>--</b>	<b>--</b>	<b>\$431</b>	<b>\$140</b>	<b>\$571</b>	<b>--</b>
<b>3850-Coachella Valley Mountains Conservancy</b>															
State Operations	--	435	197	632	--	--	450	168	618	--	--	454	141	595	--
Local Assistance	2,917	--	119	3,036	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,3850-Coachella Valley Mountains Conservancy</b>	<b>\$2,917</b>	<b>\$435</b>	<b>\$316</b>	<b>\$3,668</b>	<b>--</b>	<b>--</b>	<b>\$450</b>	<b>\$168</b>	<b>\$618</b>	<b>--</b>	<b>--</b>	<b>\$454</b>	<b>\$141</b>	<b>\$595</b>	<b>--</b>
<b>3855-Sierra Nevada Conservancy</b>															
State Operations	1,182	5,581	184	6,947	3,082	5,755	5,634	193	11,582	2,649	--	5,655	193	5,848	217
Local Assistance	60,133	--	--	60,133	--	57,703	--	--	57,703	--	--	--	--	--	--
<b>Totals,3855-Sierra Nevada Conservancy</b>	<b>\$61,315</b>	<b>\$5,581</b>	<b>\$184</b>	<b>\$67,080</b>	<b>\$3,082</b>	<b>\$63,458</b>	<b>\$5,634</b>	<b>\$193</b>	<b>\$67,285</b>	<b>\$2,649</b>	<b>--</b>	<b>\$5,655</b>	<b>\$193</b>	<b>\$5,848</b>	<b>\$217</b>
<b>3860-Department of Water Resources</b>															
State Operations	984,636	515,817	234,946	1,735,399	9,884	2,236,932	744,385	41,037	3,022,354	55,025	262,137	446,037	26,107	734,281	34,245
Local Assistance	472,333	565,750	1,246,603	2,284,686	--	1,003,437	750	624,786	1,628,973	--	10,000	750	386,711	397,461	--
Capital Outlay	175,458	--	226,373	401,831	--	462,853	--	43,713	506,566	--	176,165	--	--	176,165	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total
<b>Totals,3860-Department of Water Resources</b>	\$1,632,427	\$1,081,567	\$1,707,922	\$4,421,916	\$9,884	\$3,703,222	\$745,135	\$709,536	\$5,157,893	\$55,025	\$448,302	\$446,787	\$412,818	\$1,307,907
State Operations	1,210	125	575	1,910	--	1,472	130	1,419	3,021	681	1,482	130	811	2,423
Local Assistance	5,963	--	6,337	12,300	--	40,167	--	4,985	45,152	--	--	--	--	--
<b>Totals,3875-Sacramento-San Joaquin Delta Conservancy</b>	\$7,173	\$125	\$6,912	\$14,210	--	\$41,639	\$130	\$6,404	\$48,173	\$681	\$1,482	\$130	\$811	\$2,423
State Operations	1,237,885	--	--	1,237,885	--	1,426,514	--	--	1,426,514	--	1,434,690	--	--	1,434,690
<b>Totals,3882-General Obligation Bonds-Natural Res</b>	\$1,237,885	--	--	\$1,237,885	--	\$1,426,514	--	--	\$1,426,514	--	\$1,434,690	--	--	\$1,434,690
State Operations	19,142	1,341	--	20,483	1,795	20,713	1,054	--	21,767	2,793	20,773	1,059	--	21,832
<b>Totals,3885-Delta Stewardship Council</b>	\$19,142	\$1,341	--	\$20,483	\$1,795	\$20,713	\$1,054	--	\$21,767	\$2,793	\$20,773	\$1,059	--	\$21,832
<b>Totals,3885-Delta Stewardship Council</b>	\$9,934,282	\$3,388,432	\$2,182,477	\$15,505,191	\$315,771	\$12,262,667	\$4,390,110	\$1,035,156	\$17,687,933	\$459,778	\$5,462,562	\$2,599,453	\$466,132	\$8,533,147
<b>TOTALS, NATURAL RESOURCES</b>	6,751,931	2,117,227	308,574	9,177,732	1,69,042	7,628,830	2,336,556	84,139	10,049,525	234,305	5,042,359	2,050,905	72,215	7,165,479
State Operations	2,761,612	1,310,428	1,479,803	5,551,843	120,200	4,053,773	2,044,469	844,396	6,942,638	190,323	192,776	543,136	389,325	1,125,237
Local Assistance	420,739	-39,223	394,100	775,616	26,529	580,064	9,085	106,621	695,770	35,150	232,427	5,412	4,592	242,431
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,3900-State Air Resources Board</b>	\$257,341	\$1,330,987	\$32	\$1,588,360	\$12,938	\$914,817	\$2,017,505	\$1,326	\$2,933,648	\$18,324	\$377,407	\$909,066	\$1,326	\$1,287,799
State Operations	9,509	75,249	--	84,758	2,270	16,412	95,229	--	111,641	2,370	--	111,318	--	111,318
Local Assistance	486	56,951	--	37,437	--	1,000	36,336	--	37,336	--	--	37,836	--	37,836
<b>Totals,3930-Department of Pesticide Regulation</b>	\$9,995	\$112,200	--	\$122,195	\$2,270	\$17,412	\$131,565	--	\$148,977	\$2,370	--	\$149,154	--	\$149,154
State Operations	154,490	557,334	12,683	724,507	111,198	123,346	530,314	10,656	664,316	177,930	82,378	549,056	9,973	641,407
Local Assistance	1,747,049	510,275	--	2,257,324	232,693	56,850	579,868	--	636,718	432,693	200,050	255,737	--	455,787
<b>Totals,3940-State Water Resources Control Board</b>	\$1,901,539	\$1,067,609	\$12,463	\$2,981,611	\$343,891	\$180,196	\$1,110,182	\$10,656	\$1,301,034	\$610,623	\$282,428	\$804,793	\$9,973	\$1,097,194
State Operations	105,369	428,202	--	533,571	30,323	158,883	485,105	--	643,988	35,306	33,870	304,556	--	338,426
Local Assistance	5,951	--	--	5,951	--	104,049	1,000	--	105,049	3,027	--	1,000	--	1,000
<b>Totals,3960-Department of Toxic Substances Control</b>	\$111,320	\$428,202	--	\$539,522	\$30,323	\$262,932	\$486,105	--	\$749,037	\$38,333	\$33,870	\$305,556	--	\$339,426
State Operations	97,010	224,321	--	321,331	--	73,070	290,840	--	363,910	--	7,023	285,249	--	292,272
Local Assistance	45,139	1,947,479	--	1,992,618	--	2,351	1,633,589	--	1,635,940	--	--	1,638,088	--	1,638,088
<b>Totals,3970-Resources Recycling and Recovery</b>	\$142,149	\$2,171,800	--	\$2,313,949	--	\$75,421	\$1,924,429	--	\$1,999,850	--	\$7,023	\$1,923,337	--	\$1,930,360
State Operations	14,584	16,325	--	30,909	--	13,826	18,830	--	32,656	--	13,316	18,856	--	32,172
Local Assistance	\$14,584	\$16,325	--	\$30,909	--	\$13,826	\$18,830	--	\$32,656	--	\$13,316	\$18,856	--	\$32,172
<b>Totals,3980-Environmental Health Hazard Assessment</b>	\$14,584	\$16,325	--	\$30,909	--	\$13,826	\$18,830	--	\$32,656	--	\$13,316	\$18,856	--	\$32,172
State Operations	2,384	--	--	2,384	--	1,229	--	--	1,229	--	1,040	--	--	1,040
Local Assistance	\$2,384	--	--	\$2,384	--	\$1,229	--	--	\$1,229	--	\$1,040	--	--	\$1,040
<b>Totals,3996-General Obligation Bonds-Environmental</b>	\$2,439,312	\$5,127,123	\$12,715	\$7,579,150	\$389,422	\$1,465,833	\$5,688,616	\$11,982	\$7,166,431	\$669,650	\$715,084	\$4,110,762	\$11,299	\$4,837,145
State Operations	386,366	1,707,396	12,715	2,106,477	156,729	411,608	2,014,607	11,982	2,438,197	233,930	140,034	1,747,250	11,299	1,898,563
Local Assistance	2,052,946	3,419,727	--	5,472,673	232,693	1,054,225	3,674,009	--	4,728,234	435,720	575,050	2,363,512	--	2,938,582
<b>TOTALS, ENVIRONMENTAL PROTECTION</b>	\$2,439,312	\$5,127,123	\$12,715	\$7,579,150	\$389,422	\$1,465,833	\$5,688,616	\$11,982	\$7,166,431	\$669,650	\$715,084	\$4,110,762	\$11,299	\$4,837,145
State Operations	386,366	1,707,396	12,715	2,106,477	156,729	411,608	2,014,607	11,982	2,438,197	233,930	140,034	1,747,250	11,299	1,898,563
Local Assistance	2,052,946	3,419,727	--	5,472,673	232,693	1,054,225	3,674,009	--	4,728,234	435,720	575,050	2,363,512	--	2,938,582
<b>HEALTH AND HUMAN SERVICES</b>	--	--	--	--	8,024	5,000	--	--	5,000	8,912	1,206	--	--	1,206
<b>4100-State Council-Developmental Disabilities</b>	--	--	--	--	8,024	5,000	--	--	5,000	8,912	1,206	--	--	1,206
State Operations	--	--	--	--	8,024	5,000	--	--	5,000	8,912	1,206	--	--	1,206

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
<b>Totals,4100-State Council-Developmental Disabilities</b>														
4100-Emergency Medical Services Authority														
State Operations	13,920	4,132	18,052	2,976	42,389	4,819	47,208	3,850	19,941	5,340	3,741	25,281	3,741	
Local Assistance	8,117	99	8,216	-	11,820	300	12,120	671	11,320	300	-	11,620	671	
<b>Totals,4120-Emergency Medical Services Authority</b>	<b>\$22,037</b>	<b>\$4,231</b>	<b>\$26,268</b>	<b>\$2,976</b>	<b>\$54,209</b>	<b>\$5,119</b>	<b>\$59,328</b>	<b>\$4,521</b>	<b>\$31,261</b>	<b>\$5,640</b>	<b>-</b>	<b>\$36,901</b>	<b>\$4,412</b>	
4140-Dept Health Care Access and Information														
State Operations	20,472	-52,910	-32,438	1,348	108,261	120,010	228,271	1,517	53,556	116,057	-	169,613	1,246	
Local Assistance	661,995	-137,614	524,381	1,612	884,083	77,758	961,841	1,625	319,663	11,487	-	331,150	1,625	
<b>Totals,4140-Dept Health Care Access and Information</b>	<b>\$682,467</b>	<b>- \$170,524</b>	<b>\$491,943</b>	<b>\$2,960</b>	<b>\$992,344</b>	<b>\$197,768</b>	<b>\$1,190,112</b>	<b>\$3,142</b>	<b>\$373,219</b>	<b>\$127,544</b>	<b>-</b>	<b>\$500,763</b>	<b>\$2,871</b>	
4150-Department of Managed Health Care														
State Operations	-	106,924	106,924	-	-	165,492	165,492	-	-	163,070	-	163,070	-	
<b>Totals,4150-Department of Managed Health Care</b>	<b>-</b>	<b>\$106,924</b>	<b>\$106,924</b>	<b>-</b>	<b>-</b>	<b>\$165,492</b>	<b>\$165,492</b>	<b>-</b>	<b>-</b>	<b>\$163,070</b>	<b>-</b>	<b>\$163,070</b>	<b>-</b>	
4170-California Department of Aging														
State Operations	19,809	7,768	27,577	10,196	44,050	16,152	60,202	11,338	24,175	815	-	24,990	11,774	
Local Assistance	155,296	211,672	366,968	177,489	247,602	124,976	372,578	161,017	157,637	4,171	-	161,808	161,017	
<b>Totals,4170-California Department of Aging</b>	<b>\$175,105</b>	<b>\$219,440</b>	<b>\$394,545</b>	<b>\$187,685</b>	<b>\$291,652</b>	<b>\$141,128</b>	<b>\$432,780</b>	<b>\$172,355</b>	<b>\$181,812</b>	<b>\$4,986</b>	<b>-</b>	<b>\$186,798</b>	<b>\$172,791</b>	
4180-Commission on Aging														
State Operations	51	-	51	730	52	-	52	904	52	52	-	52	954	
<b>Totals,4180-Commission on Aging</b>	<b>\$51</b>	<b>-</b>	<b>\$51</b>	<b>\$730</b>	<b>\$52</b>	<b>-</b>	<b>\$52</b>	<b>\$904</b>	<b>\$52</b>	<b>\$52</b>	<b>-</b>	<b>\$52</b>	<b>\$954</b>	
4185-California Senior Legislature														
State Operations	190	-	190	-	323	-	323	-	324	-	-	324	-	
<b>Totals,4185-California Senior Legislature</b>	<b>\$190</b>	<b>-</b>	<b>\$190</b>	<b>-</b>	<b>\$323</b>	<b>-</b>	<b>\$323</b>	<b>-</b>	<b>\$324</b>	<b>-</b>	<b>-</b>	<b>\$324</b>	<b>-</b>	
4250-Children and Families Commission														
State Operations	-	3,562	3,562	-	-	3,562	3,562	-	-	3,562	-	3,562	-	
Local Assistance	5,000	338,801	343,801	-	-	338,801	338,801	-	-	338,801	-	338,801	-	
<b>Totals,4250-Children and Families Commission</b>	<b>\$5,000</b>	<b>\$342,363</b>	<b>\$347,363</b>	<b>-</b>	<b>-</b>	<b>\$342,363</b>	<b>\$342,363</b>	<b>-</b>	<b>-</b>	<b>\$342,363</b>	<b>-</b>	<b>\$342,363</b>	<b>-</b>	
4260-State Department of Health Care Services														
State Operations	383,873	480,957	864,830	541,518	553,313	374,960	928,273	680,002	372,373	314,470	-	686,843	579,550	
Local Assistance	30,949,211	13,201,704	44,150,915	90,361,716	37,757,229	22,773,863	60,531,092	96,521,890	36,254,679	21,943,591	-	58,198,270	97,883,230	
<b>Totals,4260-State Department of Health Care Services</b>	<b>\$31,333,084</b>	<b>\$13,682,661</b>	<b>\$45,015,745</b>	<b>\$90,903,234</b>	<b>\$38,310,542</b>	<b>\$23,148,823</b>	<b>\$61,459,365</b>	<b>\$97,201,892</b>	<b>\$36,627,052</b>	<b>\$22,258,061</b>	<b>-</b>	<b>\$68,885,113</b>	<b>\$98,462,780</b>	
4265-Department of Public Health														
State Operations	487,747	1,661,221	2,148,968	406,020	870,569	610,620	1,481,189	516,877	442,883	631,315	-	1,074,198	491,593	
Local Assistance	314,692	456,049	770,741	1,812,280	637,186	509,245	1,144,431	1,784,663	372,434	531,060	-	903,494	1,708,980	
<b>Totals,4265-Department of Public Health</b>	<b>\$802,439</b>	<b>\$2,117,270</b>	<b>\$2,919,709</b>	<b>\$2,218,300</b>	<b>\$1,507,755</b>	<b>\$1,119,865</b>	<b>\$2,627,620</b>	<b>\$2,301,540</b>	<b>\$815,317</b>	<b>\$1,162,375</b>	<b>-</b>	<b>\$1,977,692</b>	<b>\$2,200,573</b>	
4300-Department of Developmental Services														
State Operations	338,599	8,506	347,105	3,179	400,628	8,508	409,136	2,979	414,620	963	-	415,583	3,010	
Local Assistance	6,513,529	327,764	6,841,293	56,432	7,852,789	593,517	8,446,306	57,470	9,557,907	1,324	-	9,559,231	57,470	
Capital Outlay	-	-	-	-	5,053	-	5,053	-	-	-	-	-	-	
<b>Totals,4300-Department of Developmental Services</b>	<b>\$6,852,128</b>	<b>\$336,270</b>	<b>\$7,188,398</b>	<b>\$59,611</b>	<b>\$8,258,470</b>	<b>\$602,025</b>	<b>\$8,860,495</b>	<b>\$60,449</b>	<b>\$9,972,527</b>	<b>\$2,287</b>	<b>-</b>	<b>\$9,974,814</b>	<b>\$60,480</b>	
4440-Department of State Hospitals														
State Operations	2,388,626	61,861	2,450,487	-	3,564,325	-	3,564,325	100	3,197,195	-	-	3,197,195	100	
Capital Outlay	6,466	-	6,466	-	56,261	-	56,261	-	-	-	-	-	-	
<b>Totals,4440-Department of State Hospitals</b>	<b>\$2,395,092</b>	<b>\$61,861</b>	<b>\$2,456,953</b>	<b>-</b>	<b>\$3,620,586</b>	<b>-</b>	<b>\$3,620,586</b>	<b>\$100</b>	<b>\$3,197,195</b>	<b>-</b>	<b>-</b>	<b>\$3,197,195</b>	<b>\$100</b>	
4560-Mental Hlth Svcs Ovrst and Acntblty Comm														
State Operations	-	23,639	23,639	-	-	55,217	55,217	-	-	13,998	-	13,998	-	
Local Assistance	-	114,169	114,169	-	-	55,965	55,965	-	-	34,306	-	34,306	-	
<b>Totals,4560-Mental Hlth Svcs Ovrst and Acntblty Comm</b>	<b>-</b>	<b>\$137,808</b>	<b>\$137,808</b>	<b>-</b>	<b>-</b>	<b>\$111,182</b>	<b>\$111,182</b>	<b>-</b>	<b>-</b>	<b>\$48,304</b>	<b>-</b>	<b>\$48,304</b>	<b>-</b>	
4700-Dept of Community Services, Development														
State Operations	930	1,027	1,957	26,739	2,522	5,103	7,625	28,117	-	-	-	-	28,074	
Local Assistance	49,240	649,179	698,419	444,923	4,727	37,620	42,347	260,846	-	-	-	-	315,846	
<b>Totals,4700-Dept of Community Services, Development</b>	<b>\$50,170</b>	<b>\$650,206</b>	<b>\$700,376</b>	<b>\$471,662</b>	<b>\$7,249</b>	<b>\$42,723</b>	<b>\$49,972</b>	<b>\$288,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$343,920</b>	

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
<b>4800-California Health Benefit Exchange</b>	18,817	--	18,817	--	20,576	84,500	--	105,076	--	20,350	167,000	--	187,350	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,4800-California Health Benefit Exchange</b>	<b>\$18,817</b>	<b>--</b>	<b>\$18,817</b>	<b>--</b>	<b>\$20,576</b>	<b>\$84,500</b>	<b>--</b>	<b>\$105,076</b>	<b>--</b>	<b>\$20,350</b>	<b>\$167,000</b>	<b>--</b>	<b>\$187,350</b>	<b>--</b>
<b>5160-Department of Rehabilitation</b>	78,229	3,502	81,731	404,253	95,672	1,384	--	97,056	470,627	78,851	3,657	--	82,508	465,918
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Local Assistance	6,375	--	6,375	10,921	6,375	--	--	6,375	10,066	6,375	--	--	6,375	10,066
<b>Totals,5160-Department of Rehabilitation</b>	<b>\$84,604</b>	<b>\$3,502</b>	<b>\$88,106</b>	<b>\$415,174</b>	<b>\$102,047</b>	<b>\$1,384</b>	<b>--</b>	<b>\$103,431</b>	<b>\$480,693</b>	<b>\$85,226</b>	<b>\$3,657</b>	<b>--</b>	<b>\$88,883</b>	<b>\$475,984</b>
<b>5175-Department of Child Support Services</b>	62,393	--	62,393	141,058	66,949	--	--	66,949	150,029	67,192	--	--	67,192	148,475
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Local Assistance	299,319	--	299,319	448,694	313,051	--	--	313,051	548,277	312,728	--	--	312,728	611,555
<b>Totals,5175-Department of Child Support Services</b>	<b>\$361,712</b>	<b>--</b>	<b>\$361,712</b>	<b>\$589,752</b>	<b>\$380,000</b>	<b>--</b>	<b>--</b>	<b>\$380,000</b>	<b>\$498,306</b>	<b>\$379,920</b>	<b>--</b>	<b>--</b>	<b>\$379,920</b>	<b>\$760,030</b>
<b>5180-Department of Social Services</b>	323,693	40,508	364,201	533,463	390,221	40,969	--	431,190	550,087	356,806	37,463	--	394,269	567,243
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Local Assistance	11,782,556	206,637	11,989,193	12,912,703	20,086,279	152,716	--	20,238,995	12,220,478	21,397,985	1,191	--	21,399,176	9,983,928
<b>Totals,5180-Department of Social Services</b>	<b>\$12,106,249</b>	<b>\$247,145</b>	<b>\$12,353,394</b>	<b>\$13,446,166</b>	<b>\$20,476,500</b>	<b>\$193,685</b>	<b>--</b>	<b>\$20,670,185</b>	<b>\$12,770,565</b>	<b>\$21,754,791</b>	<b>\$38,654</b>	<b>--</b>	<b>\$21,793,445</b>	<b>\$10,551,171</b>
<b>5195-State-Local Realignment, 1991</b>	--	7,287,739	7,287,739	--	--	7,287,739	--	7,287,739	--	--	7,287,739	--	7,287,739	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5195-State-Local Realignment, 1991</b>	<b>--</b>	<b>\$7,287,739</b>	<b>\$7,287,739</b>	<b>--</b>	<b>--</b>	<b>\$7,287,739</b>	<b>--</b>	<b>\$7,287,739</b>	<b>--</b>	<b>--</b>	<b>\$7,287,739</b>	<b>--</b>	<b>\$7,287,739</b>	<b>--</b>
<b>5196-State-Local Realignment, 2011</b>	20,012	6,386,034	6,406,046	--	21,233	6,395,439	--	6,416,672	--	22,229	6,394,443	--	6,416,672	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5196-State-Local Realignment, 2011</b>	<b>\$20,012</b>	<b>\$6,386,034</b>	<b>\$6,406,046</b>	<b>--</b>	<b>\$21,233</b>	<b>\$6,395,439</b>	<b>--</b>	<b>\$6,416,672</b>	<b>--</b>	<b>\$22,229</b>	<b>\$6,394,443</b>	<b>--</b>	<b>\$6,416,672</b>	<b>--</b>
<b>5206-General Obligation Bonds-HHS</b>	94,105	--	94,105	--	87,352	--	--	87,352	--	125,495	--	--	125,495	--
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5206-General Obligation Bonds-HHS</b>	<b>\$94,105</b>	<b>--</b>	<b>\$94,105</b>	<b>--</b>	<b>\$87,352</b>	<b>--</b>	<b>--</b>	<b>\$87,352</b>	<b>--</b>	<b>\$125,495</b>	<b>--</b>	<b>--</b>	<b>\$125,495</b>	<b>--</b>
<b>TOTALS: HEALTH AND HUMAN SERVICES</b>	<b>\$55,003,262</b>	<b>\$31,392,930</b>	<b>\$86,396,192</b>	<b>\$108,306,274</b>	<b>\$74,135,890</b>	<b>\$39,839,235</b>	<b>--</b>	<b>\$113,975,125</b>	<b>\$113,992,342</b>	<b>\$73,587,976</b>	<b>\$38,006,123</b>	<b>--</b>	<b>\$111,594,099</b>	<b>\$113,045,382</b>
State Operations	4,212,637	2,350,697	6,563,334	2,079,504	6,231,626	1,406,796	--	7,638,422	2,425,339	5,154,669	1,290,710	--	6,445,379	2,310,994
Local Assistance	50,784,159	29,042,233	79,826,392	106,226,770	67,842,950	38,432,439	--	106,273,389	111,567,003	68,433,307	36,715,413	--	105,148,720	110,734,388
Capital Outlay	6,466	--	6,466	61,314	--	--	--	61,314	--	--	--	--	--	--
<b>CORRECTIONS AND REHABILITATION</b>	<b>\$14,332,842</b>	<b>\$161,198</b>	<b>\$14,494,040</b>	<b>\$1,722</b>	<b>\$14,714,477</b>	<b>\$88</b>	<b>--</b>	<b>\$14,714,565</b>	<b>\$1,647</b>	<b>\$14,124,874</b>	<b>\$90</b>	<b>--</b>	<b>\$14,124,964</b>	<b>\$1,647</b>
<b>5225-Corrections and Rehabilitation</b>	13,766,407	162,198	13,928,605	1,722	14,426,717	1,088	--	14,427,805	1,647	13,950,551	1,090	--	13,951,641	1,647
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Local Assistance	160,384	-1,000	159,384	--	186,449	-1,000	--	185,449	--	173,364	-1,000	--	172,364	--
Capital Outlay	406,051	--	406,051	101,311	--	--	--	101,311	--	959	--	--	959	--
<b>Totals,5225-Corrections and Rehabilitation</b>	<b>\$14,332,842</b>	<b>\$161,198</b>	<b>\$14,494,040</b>	<b>\$1,722</b>	<b>\$14,714,477</b>	<b>\$88</b>	<b>--</b>	<b>\$14,714,565</b>	<b>\$1,647</b>	<b>\$14,124,874</b>	<b>\$90</b>	<b>--</b>	<b>\$14,124,964</b>	<b>\$1,647</b>
<b>5227-Board of State and Community Corrections</b>	24,212	480	24,692	1,416	32,523	3,696	--	36,219	5,224	39,214	3,188	--	42,402	4,400
State Operations	610,124	95,672	705,796	23,589	735,910	143,359	--	879,269	71,367	133,378	117,396	--	250,774	59,139
Local Assistance	81,475	--	81,475	--	--	--	--	--	--	--	--	--	--	--
Capital Outlay	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5227-Board of State and Community Corrections</b>	<b>\$715,811</b>	<b>\$96,152</b>	<b>\$811,963</b>	<b>\$25,005</b>	<b>\$748,433</b>	<b>\$147,055</b>	<b>--</b>	<b>\$915,488</b>	<b>\$74,591</b>	<b>\$172,592</b>	<b>\$120,584</b>	<b>--</b>	<b>\$293,176</b>	<b>\$63,539</b>
<b>5228-Safe Neighborhoods and Schools Act</b>	161,150	-161,150	--	--	112,910	-112,910	--	--	--	87,794	-87,794	--	--	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5228-Safe Neighborhoods and Schools Act</b>	<b>\$161,150</b>	<b>-\$161,150</b>	<b>--</b>	<b>--</b>	<b>\$112,910</b>	<b>-\$112,910</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>\$87,794</b>	<b>-\$87,794</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>5296-Enhancing Law Enforcement Activities</b>	--	489,900	489,900	--	--	489,900	--	489,900	--	--	489,900	--	489,900	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5296-Enhancing Law Enforcement Activities</b>	<b>--</b>	<b>\$489,900</b>	<b>\$489,900</b>	<b>--</b>	<b>--</b>	<b>\$489,900</b>	<b>--</b>	<b>\$489,900</b>	<b>--</b>	<b>--</b>	<b>\$489,900</b>	<b>--</b>	<b>\$489,900</b>	<b>--</b>
<b>5396-Trial Court Security 2011 Realignment</b>	--	645,890	645,890	--	--	646,892	--	646,892	--	--	646,892	--	646,892	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Totals,5396-Trial Court Security 2011 Realignment</b>	<b>--</b>	<b>\$645,890</b>	<b>\$645,890</b>	<b>--</b>	<b>--</b>	<b>\$646,892</b>	<b>--</b>	<b>\$646,892</b>	<b>--</b>	<b>--</b>	<b>\$646,892</b>	<b>--</b>	<b>\$646,892</b>	<b>--</b>
<b>5496-Local Community Corrections</b>	--	1,957,682	1,957,682	--	--	1,965,196	--	1,965,196	--	--	1,965,196	--	1,965,196	--
Local Assistance	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25						
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
<b>Totals, 5496-Local Community Corrections</b>	--	\$1,957,682	--	\$1,957,682	--	--	\$1,965,196	--	\$1,965,196	--	--	\$1,965,196	--	\$1,965,196	--
5596-Dist Attorney and Public Defender Svcs Local Assistance	--	81,019	--	81,019	--	--	81,520	--	81,520	--	--	81,520	--	81,520	--
<b>Totals, 5596-Dist Attorney and Public Defender Svcs</b>	--	\$81,019	--	\$81,019	--	--	\$81,520	--	\$81,520	--	--	\$81,520	--	\$81,520	--
<b>5696-Juvenile Justice Programs</b>	--	248,265	--	248,265	--	--	249,267	--	249,267	--	--	249,267	--	249,267	--
Local Assistance	--	248,265	--	248,265	--	--	249,267	--	249,267	--	--	249,267	--	249,267	--
<b>Totals, 5696-Juvenile Justice Programs</b>	--	\$248,265	--	\$248,265	--	--	\$249,267	--	\$249,267	--	--	\$249,267	--	\$249,267	--
<b>5796-Enhancing Law Enforcement Act Growth</b>	--	347,338	--	347,338	--	--	336,814	--	336,814	--	--	336,814	--	336,814	--
Local Assistance	--	347,338	--	347,338	--	--	336,814	--	336,814	--	--	336,814	--	336,814	--
<b>Totals, 5796-Enhancing Law Enforcement Act Growth</b>	--	\$347,338	--	\$347,338	--	--	\$336,814	--	\$336,814	--	--	\$336,814	--	\$336,814	--
<b>5990-Federal Immigration Law Enforcement Act Growth</b>	-74,223	--	--	-74,223	74,223	-74,223	--	-74,223	74,223	-74,223	--	--	-74,223	74,223	
State Operations	-74,223	--	--	-74,223	74,223	-74,223	--	-74,223	74,223	-74,223	--	--	-74,223	74,223	
<b>Totals, 5990-Federal Immigration Funding-Incarceration</b>	-\$74,223	--	--	-\$74,223	\$74,223	-\$74,223	--	-\$74,223	\$74,223	-\$74,223	--	--	-\$74,223	\$74,223	
<b>5996-General Obligation Bonds-DCR</b>	8,454	--	--	8,454	--	3,744	--	3,744	--	3,296	--	--	3,296	--	
State Operations	8,454	--	--	8,454	--	3,744	--	3,744	--	3,296	--	--	3,296	--	
<b>Totals, 5996-General Obligation Bonds-DCR</b>	\$8,454	--	--	\$8,454	--	\$3,744	--	\$3,744	--	\$3,296	--	--	\$3,296	--	
<b>TOTALS, CORRECTIONS AND REHABILITATION</b>	\$15,144,034	\$3,866,294	--	\$19,010,328	\$100,950	\$15,525,341	\$3,803,822	--	\$19,329,163	\$152,461	\$14,314,333	\$3,802,469	--	\$18,116,802	\$139,409
State Operations	13,724,850	1,62,678	--	13,887,528	77,361	14,388,761	4,784	--	14,393,545	81,094	13,918,838	4,278	--	13,923,116	80,270
Local Assistance	931,658	3,703,616	--	4,635,274	23,589	1,035,269	3,799,038	--	4,834,307	71,367	394,536	3,798,191	--	4,192,727	59,139
Capital Outlay	487,526	--	--	487,526	--	101,311	--	--	101,311	--	959	--	--	959	--
<b>Totals, 6100-Department of Education</b>	\$61,849,304	\$11,868	\$2,836	\$61,944,008	\$7,298,577	\$68,981,719	\$98,697	\$3,740	\$69,084,156	\$8,238,483	\$68,336,956	\$87,162	--	\$68,424,118	\$7,390,012
6120-State Library	28,381	312	--	28,693	5,098	30,515	195	--	30,710	7,095	41,477	196	--	41,673	7,110
State Operations	28,381	312	--	28,693	5,098	30,515	195	--	30,710	7,095	41,477	196	--	41,673	7,110
Local Assistance	463,018	552	--	463,570	10,615	58,053	552	--	58,605	11,266	165,516	552	--	166,068	11,266
<b>Totals, 6120-State Library</b>	\$491,399	\$864	--	\$492,263	\$15,713	\$88,568	\$747	--	\$89,315	\$18,361	\$206,993	\$748	--	\$207,741	\$18,376
6125-Education Audit Appeals Panel	860	--	--	860	--	1,250	--	--	1,250	--	1,252	--	--	1,252	--
State Operations	860	--	--	860	--	1,250	--	--	1,250	--	1,252	--	--	1,252	--
<b>Totals, 6125-Education Audit Appeals Panel</b>	\$860	--	--	\$860	--	\$1,250	--	--	\$1,250	--	\$1,252	--	--	\$1,252	--
<b>6255-Summer School for the Arts</b>	2,008	--	--	2,008	--	3,475	--	--	3,475	--	3,480	--	--	3,480	--
State Operations	2,008	--	--	2,008	--	3,475	--	--	3,475	--	3,480	--	--	3,480	--
<b>Totals, 6255-Summer School for the Arts</b>	\$2,008	--	--	\$2,008	--	\$3,475	--	--	\$3,475	--	\$3,480	--	--	\$3,480	--
<b>6300-Teachers Retirement System Contributions</b>	3,712,257	--	--	3,712,257	--	3,938,929	--	--	3,938,929	--	4,239,518	--	--	4,239,518	--
Local Assistance	3,712,257	--	--	3,712,257	--	3,938,929	--	--	3,938,929	--	4,239,518	--	--	4,239,518	--
<b>Totals, 6300-Teachers Retirement System Contributions</b>	\$3,712,257	--	--	\$3,712,257	--	\$3,938,929	--	--	\$3,938,929	--	\$4,239,518	--	--	\$4,239,518	--
<b>6305-Retirement Costs for Community Colleges</b>	-286,207	--	--	-286,207	--	-295,392	--	--	-295,392	--	-313,995	--	--	-313,995	--
Local Assistance	-286,207	--	--	-286,207	--	-295,392	--	--	-295,392	--	-313,995	--	--	-313,995	--
<b>Totals, 6305-Retirement Costs for Community Colleges</b>	-\$286,207	--	--	-\$286,207	--	-\$295,392	--	--	-\$295,392	--	-\$313,995	--	--	-\$313,995	--
<b>6350-School Facilities Aid Program</b>	1,333,712	124,159	986,672	2,444,543	--	1,044,444	362,554	520,125	1,927,123	--	1,129,609	--	16,048	1,145,657	--
Local Assistance	1,333,712	124,159	986,672	2,444,543	--	1,044,444	362,554	520,125	1,927,123	--	1,129,609	--	16,048	1,145,657	--
<b>Totals, 6350-School Facilities Aid Program</b>	\$1,333,712	\$124,159	\$986,672	\$2,444,543	--	\$1,044,444	\$362,554	\$520,125	\$1,927,123	--	\$1,129,609	--	\$16,048	\$1,145,657	--
<b>6360-Commission on Teacher Credentialing</b>	31,526	26,790	--	58,316	--	32,491	24,946	--	57,437	--	7,827	27,044	--	34,871	--
State Operations	31,526	26,790	--	58,316	--	32,491	24,946	--	57,437	--	7,827	27,044	--	34,871	--
Local Assistance	14,851	--	--	14,851	--	--	--	--	--	--	--	--	--	--	--
<b>Totals, 6360-Commission on Teacher Credentialing</b>	\$46,377	\$26,790	--	\$73,167	--	\$32,491	\$24,946	--	\$57,437	--	\$7,827	\$27,044	--	\$34,871	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23					Estimated 2023-24					Estimated 2024-25				
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	
<b>6396-General Obligation Bonds-K-12</b>															
State Operations	2,410,379		2,410,379	2,338,011			2,338,011		2,565,527			2,565,527			
<b>Totals, 6396-General Obligation Bonds-K-12</b>	<b>\$2,410,379</b>		<b>\$2,410,379</b>	<b>\$2,338,011</b>			<b>\$2,338,011</b>		<b>\$2,565,527</b>			<b>\$2,565,527</b>			
<b>K-12 Education</b>															
State Operations	2,727,045	30,801	2,757,846	2,694,931	30,510	3,740	2,729,181	203,707	2,907,103	31,901		2,939,004	187,449		
Local Assistance	66,830,301	232,880	67,063,181	71,160,844	73,433,361	456,434	74,409,920	8,053,137	73,267,864	83,053	16,048	73,368,965	7,220,939		
Capital Outlay	2,743		2,743	5,203			5,203								
<b>Totals, K-12 Education</b>	<b>\$69,560,089</b>	<b>\$263,681</b>	<b>\$70,823,770</b>	<b>\$73,142,990</b>	<b>\$76,133,495</b>	<b>\$486,944</b>	<b>\$77,144,304</b>	<b>\$8,256,844</b>	<b>\$76,176,967</b>	<b>\$114,954</b>	<b>\$16,048</b>	<b>\$76,307,969</b>	<b>\$7,408,388</b>		
<b>6440-University of California</b>															
State Operations	4,909,539	96,776	5,006,315	5,028,267	4,870,210	194,508	5,064,718	5,481,666	4,740,395	175,496		4,915,891	5,795,375		
<b>Totals, 6440-University of California</b>	<b>\$4,909,539</b>	<b>\$96,776</b>	<b>\$5,006,315</b>	<b>\$5,028,267</b>	<b>\$4,870,210</b>	<b>\$194,508</b>	<b>\$5,064,718</b>	<b>\$5,481,666</b>	<b>\$4,740,395</b>	<b>\$175,496</b>		<b>\$4,915,891</b>	<b>\$5,795,375</b>		
<b>6445-Institute for Regenerative Medicine</b>															
State Operations			22,152			2,000	28,938					28,938	31,938		
Local Assistance			425,851				486,300					486,300	486,300		
<b>Totals, 6445-Institute for Regenerative Medicine</b>			<b>\$448,003</b>			<b>\$2,000</b>	<b>\$515,238</b>					<b>\$515,238</b>	<b>\$518,238</b>		
<b>6600-College of the Law, San Francisco</b>															
State Operations	112,762		112,762	27,052			27,052		26,273			26,273			
<b>Totals, 6600-College of the Law, San Francisco</b>	<b>\$112,762</b>		<b>\$112,762</b>	<b>\$27,052</b>			<b>\$27,052</b>		<b>\$26,273</b>			<b>\$26,273</b>			
<b>6610-California State University</b>															
State Operations	4,935,086	2,000	4,937,086	5,024,174	2,500		5,026,674	1,585,623	4,988,826	2,000		4,990,826	1,585,623		
<b>Totals, 6610-California State University</b>	<b>\$4,935,086</b>	<b>\$2,000</b>	<b>\$4,937,086</b>	<b>\$5,024,174</b>	<b>\$2,500</b>		<b>\$5,026,674</b>	<b>\$1,585,623</b>	<b>\$4,988,826</b>	<b>\$2,000</b>		<b>\$4,990,826</b>	<b>\$1,585,623</b>		
<b>6645-CSU Health Benefits, Retired Annuitants</b>															
State Operations	374,398		374,398	420,394			420,394		483,950			483,950			
<b>Totals, 6645-CSU Health Benefits, Retired Annuitants</b>	<b>\$374,398</b>		<b>\$374,398</b>	<b>\$420,394</b>			<b>\$420,394</b>		<b>\$483,950</b>			<b>\$483,950</b>			
<b>6870-Board of Governors of Community Colleges</b>															
State Operations	24,453	106	24,559	77,620	120	2,858	80,598		27,078	123	2,879	30,080			
Local Assistance	7,211,765	2,833	7,214,598	7,871,405	10,796		7,882,201		8,192,152	6,545		8,198,697			
Capital Outlay			348,550				348,550					29,292			
<b>Totals, 6870-Board of Governors of Community Colleges</b>	<b>\$7,236,218</b>	<b>\$2,939</b>	<b>\$7,239,157</b>	<b>\$7,949,025</b>	<b>\$10,916</b>	<b>\$788,664</b>	<b>\$8,746,605</b>		<b>\$8,219,230</b>	<b>\$6,668</b>	<b>\$32,171</b>	<b>\$8,288,069</b>			
<b>6874-General Obligation Bonds-HI Ed-CC</b>															
State Operations	290,727		290,727	234,101			234,101		321,087			321,087			
<b>Totals, 6874-General Obligation Bonds-HI Ed-CC</b>	<b>\$290,727</b>		<b>\$290,727</b>	<b>\$234,101</b>			<b>\$234,101</b>		<b>\$321,087</b>			<b>\$321,087</b>			
<b>6878-Retirement Costs-HI Ed-CC</b>															
Local Assistance	286,207		286,207	295,392			295,392		313,995			313,995			
<b>Totals, 6878-Retirement Costs-HI Ed-CC</b>	<b>\$286,207</b>		<b>\$286,207</b>	<b>\$295,392</b>			<b>\$295,392</b>		<b>\$313,995</b>			<b>\$313,995</b>			
<b>6980-Student Aid Commission</b>															
State Operations	27,568		27,568	25,678			25,678		23,050			23,050			
Local Assistance	2,852,933		2,852,933	3,029,561	385		3,029,946		2,923,861	663		2,924,524			
<b>Totals, 6980-Student Aid Commission</b>	<b>\$2,880,501</b>		<b>\$2,880,501</b>	<b>\$3,055,239</b>	<b>\$385</b>		<b>\$3,055,239</b>		<b>\$2,947,911</b>	<b>\$663</b>		<b>\$2,947,911</b>			
<b>7996-General Obligation Bonds-HI Ed</b>															
State Operations	73,745		73,745	199,466			199,466		85,061			85,061			
<b>Totals, 7996-General Obligation Bonds-HI Ed</b>	<b>\$73,745</b>		<b>\$73,745</b>	<b>\$199,466</b>			<b>\$199,466</b>		<b>\$85,061</b>			<b>\$85,061</b>			
<b>Higher Education</b>															
State Operations	10,748,278	98,882	10,847,160	10,878,695	199,128	59,987	11,137,810	7,067,289	10,695,720	180,619	94,452	10,970,791	7,380,998		
Local Assistance	10,350,905	2,833	10,353,738	11,196,358	11,181	486,300	11,693,839		11,430,008	7,208	486,300	11,923,516			
Capital Outlay			348,550				348,550					29,292			
<b>Totals, Higher Education</b>	<b>\$21,099,183</b>	<b>\$101,715</b>	<b>\$22,010,898</b>	<b>\$22,075,053</b>	<b>\$210,309</b>	<b>\$1,332,093</b>	<b>\$23,617,455</b>	<b>\$7,067,289</b>	<b>\$22,125,728</b>	<b>\$187,827</b>	<b>\$610,044</b>	<b>\$22,933,599</b>	<b>\$7,380,998</b>		
<b>TOTALS, EDUCATION</b>	<b>\$90,659,272</b>	<b>\$365,396</b>	<b>\$91,024,668</b>	<b>\$140,156,233</b>	<b>\$98,008,548</b>	<b>\$497,258</b>	<b>\$100,761,759</b>	<b>\$15,324,133</b>	<b>\$98,302,655</b>	<b>\$302,781</b>	<b>\$626,092</b>	<b>\$99,231,568</b>	<b>\$14,769,386</b>		
State Operations	13,475,323	129,683	13,605,006	13,674,779	13,273,626	229,638	13,866,991	7,270,976	13,602,823	212,520	94,452	13,909,795	7,568,447		
Local Assistance	77,181,206	235,713	77,416,919	73,104,844	84,629,719	467,615	1,006,425	86,103,759	8,053,137	90,261	502,348	85,292,481	7,220,939		
Capital Outlay	2,743		2,743	5,203			5,203					29,292			

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
<b>LABOR AND WORKFORCE DEVELOPMENT</b>														
<b>7100-Employment Development Department</b>														
State Operations	7,682,217	259,607	1,027,824	1,633,203	662,022	265,911	927,933	1,362,133	609,186	294,073	--	903,259	1,303,074	
Local Assistance	-487,700	--	-487,700	6,232,929	188,700	--	188,700	7,221,803	100,000	--	--	100,000	7,055,628	
<b>Totals, 7100-Employment Development Department</b>	<b>\$280,517</b>	<b>\$259,607</b>	<b>\$540,124</b>	<b>\$7,866,132</b>	<b>\$850,722</b>	<b>\$265,911</b>	<b>\$1,116,633</b>	<b>\$8,563,936</b>	<b>\$709,186</b>	<b>\$294,073</b>	<b>--</b>	<b>\$1,003,259</b>	<b>\$9,388,702</b>	
<b>7120-Workforce Development Board</b>														
State Operations	7,096	6,803	13,899	8,000	1,491	2,850	4,341	13,511	633	256	--	889	8,293	
Local Assistance	298,400	--	298,400	--	119,450	15,000	134,450	--	20,000	--	--	20,000	--	
<b>Totals, 7120-Workforce Development Board</b>	<b>\$305,496</b>	<b>\$6,803</b>	<b>\$312,299</b>	<b>\$8,030</b>	<b>\$120,941</b>	<b>\$17,850</b>	<b>\$138,791</b>	<b>\$13,511</b>	<b>\$20,633</b>	<b>\$256</b>	<b>--</b>	<b>\$20,889</b>	<b>\$8,293</b>	
<b>7300-Agricultural Labor Relations Board</b>														
State Operations	10,521	1,378	11,899	--	12,687	2,115	14,802	--	12,824	6,516	--	19,340	--	
<b>Totals, 7300-Agricultural Labor Relations Board</b>	<b>\$10,521</b>	<b>\$1,378</b>	<b>\$11,899</b>	<b>--</b>	<b>\$12,687</b>	<b>\$2,115</b>	<b>\$14,802</b>	<b>--</b>	<b>\$12,824</b>	<b>\$6,516</b>	<b>--</b>	<b>\$19,340</b>	<b>--</b>	
<b>7320-Public Employment Relations Board</b>														
State Operations	16,499	--	16,499	--	17,828	--	17,828	--	17,878	--	--	17,878	--	
<b>Totals, 7320-Public Employment Relations Board</b>	<b>\$16,499</b>	<b>--</b>	<b>\$16,499</b>	<b>--</b>	<b>\$17,828</b>	<b>--</b>	<b>\$17,828</b>	<b>--</b>	<b>\$17,878</b>	<b>--</b>	<b>--</b>	<b>\$17,878</b>	<b>--</b>	
<b>7350-Department of Industrial Relations</b>														
State Operations	124,060	716,244	840,304	37,879	75,000	826,176	901,176	38,231	10,000	846,436	--	856,436	38,020	
Local Assistance	--	--	--	--	--	78,000	78,000	--	--	--	--	--	--	
<b>Totals, 7350-Department of Industrial Relations</b>	<b>\$124,060</b>	<b>\$716,244</b>	<b>\$840,304</b>	<b>\$37,879</b>	<b>\$75,000</b>	<b>\$904,176</b>	<b>\$979,176</b>	<b>\$38,231</b>	<b>\$10,000</b>	<b>\$846,436</b>	<b>--</b>	<b>\$856,436</b>	<b>\$38,020</b>	
<b>TOTALS, LABOR AND WORKFORCE DEVELOPMENT</b>														
State Operations	\$737,093	\$984,032	\$1,721,125	\$7,912,041	\$1,077,178	\$1,190,052	\$2,267,230	\$8,635,678	\$770,521	\$1,147,281	--	\$1,917,802	\$8,405,015	
Local Assistance	926,393	984,032	1,910,425	1,679,112	769,028	1,097,052	1,866,080	1,413,875	650,521	1,147,281	--	1,797,802	1,349,387	
	-189,300	--	-189,300	6,232,929	308,150	93,000	401,150	7,221,803	120,000	--	--	120,000	7,055,628	
	25,853	--	25,853	--	35,297	225	35,522	--	35,666	75	--	35,741	--	
<b>Totals, 7501-Department of Human Resources</b>	<b>\$25,853</b>	<b>--</b>	<b>\$25,853</b>	<b>--</b>	<b>\$35,297</b>	<b>\$225</b>	<b>\$35,522</b>	<b>--</b>	<b>\$35,666</b>	<b>\$75</b>	<b>--</b>	<b>\$35,741</b>	<b>--</b>	
<b>7502-Department of Technology</b>														
State Operations	110,345	--	110,345	235,229	1,310,386	--	1,310,386	2,186,098	556,184	--	--	556,184	--	
<b>Totals, 7502-Department of Technology</b>	<b>\$110,345</b>	<b>--</b>	<b>\$110,345</b>	<b>\$235,229</b>	<b>\$1,310,386</b>	<b>--</b>	<b>\$1,310,386</b>	<b>\$2,186,098</b>	<b>\$556,184</b>	<b>--</b>	<b>--</b>	<b>\$556,184</b>	<b>--</b>	
<b>7503-State Personnel Board</b>														
State Operations	2,288	--	2,288	--	2,978	--	2,978	--	3,186	--	--	3,186	--	
<b>Totals, 7503-State Personnel Board</b>	<b>\$2,288</b>	<b>--</b>	<b>\$2,288</b>	<b>--</b>	<b>\$2,978</b>	<b>--</b>	<b>\$2,978</b>	<b>--</b>	<b>\$3,186</b>	<b>--</b>	<b>--</b>	<b>\$3,186</b>	<b>--</b>	
<b>7504-Office of Data and Innovation</b>														
State Operations	--	--	--	--	17,670	34,043	51,713	--	17,729	--	--	17,729	--	
<b>Totals, 7504-Office of Data and Innovation</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>\$17,670</b>	<b>\$34,043</b>	<b>\$51,713</b>	<b>--</b>	<b>\$17,729</b>	<b>--</b>	<b>--</b>	<b>\$17,729</b>	<b>--</b>	
<b>7600-Department of Tax and Fee Administration</b>														
State Operations	325,738	71,505	403,243	144	535,567	-36,104	499,463	213	407,904	112,187	--	520,091	224	
<b>Totals, 7600-Department of Tax and Fee Administration</b>	<b>\$325,738</b>	<b>\$77,505</b>	<b>\$403,243</b>	<b>\$144</b>	<b>\$535,567</b>	<b>-\$36,104</b>	<b>\$499,463</b>	<b>\$213</b>	<b>\$407,904</b>	<b>\$112,187</b>	<b>--</b>	<b>\$520,091</b>	<b>\$224</b>	
<b>7730-Franchise Tax Board</b>														
State Operations	1,109,044	9,138,146	10,247,190	--	1,029,102	226,611	1,255,713	--	1,183,771	27,558	--	1,211,329	--	
Local Assistance	--	--	--	--	10	--	10	--	--	--	--	--	--	
Capital Outlay	25,293	--	25,293	--	--	--	--	--	--	--	--	--	--	
<b>Totals, 7730-Franchise Tax Board</b>	<b>\$1,134,337</b>	<b>\$9,138,146</b>	<b>\$10,272,483</b>	<b>--</b>	<b>\$1,029,112</b>	<b>\$226,611</b>	<b>\$1,255,723</b>	<b>--</b>	<b>\$1,183,771</b>	<b>\$27,558</b>	<b>--</b>	<b>\$1,211,329</b>	<b>--</b>	
<b>7760-Department of General Services</b>														
State Operations	111,363	145,542	264,003	--	147,035	138,945	293,100	7,120	124,125	142,015	--	266,140	--	
Local Assistance	--	--	--	--	4,650	--	4,650	--	--	--	--	--	--	
Capital Outlay	1,393,774	-917,000	476,774	--	--	--	--	--	--	--	--	--	--	
<b>Totals, 7760-Department of General Services</b>	<b>\$1,505,137</b>	<b>-\$771,458</b>	<b>\$740,777</b>	<b>--</b>	<b>\$151,685</b>	<b>\$138,945</b>	<b>\$71,120</b>	<b>\$297,750</b>	<b>\$124,125</b>	<b>\$142,015</b>	<b>--</b>	<b>\$266,140</b>	<b>--</b>	

**SCHEDULE 9 AT 2024-25 GOVERNORS BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23					Estimated 2023-24					Estimated 2024-25				
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	
<b>7870-California Victim Compensation Board</b>															
State Operations	391	39,631	40,022	939	1,533	43,223	--	44,756	1,807	660	43,379	--	44,039	1,831	
Local Assistance	56,846	25,330	82,176	19,274	46,500	37,265	--	83,765	34,196	21,500	59,753	--	81,253	34,196	
<b>Totals, 7870-California Victim Compensation Board</b>	<b>\$57,237</b>	<b>\$64,961</b>	<b>\$122,198</b>	<b>\$20,213</b>	<b>\$48,033</b>	<b>\$80,488</b>	<b>--</b>	<b>\$128,521</b>	<b>\$36,003</b>	<b>\$22,160</b>	<b>\$103,132</b>	<b>--</b>	<b>\$125,292</b>	<b>\$36,027</b>	
<b>7900-Public Employees Retirement System</b>															
State Operations	2,925,000	--	2,925,000	--	1,657,000	--	--	1,657,000	--	885,000	--	--	--	885,000	
<b>Totals, 7900-Public Employees Retirement System</b>	<b>\$2,925,000</b>	<b>--</b>	<b>\$2,925,000</b>	<b>--</b>	<b>\$1,657,000</b>	<b>--</b>	<b>--</b>	<b>\$1,657,000</b>	<b>--</b>	<b>\$885,000</b>	<b>--</b>	<b>--</b>	<b>\$885,000</b>	<b>--</b>	
<b>7910-Office of Administrative Law</b>															
State Operations	2,762	--	2,762	--	3,419	--	--	3,419	--	3,468	--	--	3,468	--	
<b>Totals, 7910-Office of Administrative Law</b>	<b>\$2,762</b>	<b>--</b>	<b>\$2,762</b>	<b>--</b>	<b>\$3,419</b>	<b>--</b>	<b>--</b>	<b>\$3,419</b>	<b>--</b>	<b>\$3,468</b>	<b>--</b>	<b>--</b>	<b>\$3,468</b>	<b>--</b>	
<b>TOTALS, GOVERNMENT OPERATIONS</b>	<b>\$6,088,697</b>	<b>\$8,509,154</b>	<b>\$14,604,949</b>	<b>\$255,586</b>	<b>\$4,791,147</b>	<b>\$444,208</b>	<b>\$7,120</b>	<b>\$5,242,475</b>	<b>\$2,222,314</b>	<b>\$3,239,193</b>	<b>\$384,767</b>	<b>--</b>	<b>\$3,624,160</b>	<b>\$36,251</b>	
State Operations	4,612,784	9,400,824	14,020,706	236,312	4,739,987	406,943	7,120	5,154,050	2,188,118	3,217,693	325,214	--	3,542,907	2,055	
Local Assistance	56,846	25,330	82,176	19,274	51,160	37,265	--	88,425	34,196	21,500	59,753	--	81,253	34,196	
Capital Outlay	1,419,067	-917,000	502,067	--	--	--	--	--	--	--	--	--	--	--	
<b>GENERAL GOVERNMENT</b>															
<b>8120-Peace Officer Standards, Training Comm</b>															
State Operations	18,757	--	18,757	--	41,231	--	--	41,231	--	43,438	--	--	43,438	--	
Local Assistance	4,647	--	4,647	--	20,000	--	--	20,000	--	20,000	--	--	20,000	--	
<b>Totals, 8120-Peace Officer Standards, Training Comm</b>	<b>\$23,404</b>	<b>--</b>	<b>\$23,404</b>	<b>--</b>	<b>\$61,231</b>	<b>--</b>	<b>--</b>	<b>\$61,231</b>	<b>--</b>	<b>\$63,438</b>	<b>--</b>	<b>--</b>	<b>\$63,438</b>	<b>--</b>	
<b>8140-State Public Defender</b>															
State Operations	20,431	--	20,431	--	24,364	--	--	24,364	--	21,329	--	--	21,329	--	
Local Assistance	--	--	--	--	2,000	--	--	2,000	--	--	--	--	--	--	
<b>Totals, 8140-State Public Defender</b>	<b>\$20,431</b>	<b>--</b>	<b>\$20,431</b>	<b>--</b>	<b>\$26,364</b>	<b>--</b>	<b>--</b>	<b>\$26,364</b>	<b>--</b>	<b>\$21,329</b>	<b>--</b>	<b>--</b>	<b>\$21,329</b>	<b>--</b>	
<b>8260-Arts Council</b>															
State Operations	3,414	165	3,579	896	12,831	870	--	13,701	1,183	3,474	870	--	4,344	1,174	
Local Assistance	207,404	2,983	210,387	400	66,748	232	--	66,980	400	32,500	298	--	32,798	100	
<b>Totals, 8260-Arts Council</b>	<b>\$210,818</b>	<b>\$3,148</b>	<b>\$213,966</b>	<b>\$1,296</b>	<b>\$79,579</b>	<b>\$1,102</b>	<b>--</b>	<b>\$80,681</b>	<b>\$1,583</b>	<b>\$35,974</b>	<b>\$1,168</b>	<b>--</b>	<b>\$37,142</b>	<b>\$1,274</b>	
<b>8385-Citizens Compensation Commission</b>															
State Operations	--	--	--	--	10	--	--	10	--	10	--	--	10	--	
<b>Totals, 8385-Citizens Compensation Commission</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>\$10</b>	<b>--</b>	<b>--</b>	<b>\$10</b>	<b>--</b>	<b>\$10</b>	<b>--</b>	<b>--</b>	<b>\$10</b>	<b>--</b>	
<b>8570-Department of Food and Agriculture</b>															
State Operations	196,680	150,674	347,682	103,067	366,777	202,399	1,944	571,120	164,326	140,322	177,735	1,314	319,371	126,192	
Local Assistance	169,366	94,458	265,734	--	237,151	120,925	3,632	361,708	--	14,126	96,158	--	110,284	--	
Capital Outlay	100	--	100	--	5,910	--	--	5,910	--	--	--	--	--	--	
<b>Totals, 8570-Department of Food and Agriculture</b>	<b>\$366,146</b>	<b>\$245,132</b>	<b>\$613,516</b>	<b>\$103,067</b>	<b>\$609,838</b>	<b>\$323,324</b>	<b>\$5,576</b>	<b>\$938,738</b>	<b>\$164,326</b>	<b>\$154,448</b>	<b>\$273,893</b>	<b>\$1,314</b>	<b>\$429,655</b>	<b>\$126,192</b>	
<b>8620-Fair Political Practices Commission</b>															
State Operations	15,196	--	15,196	--	18,684	--	--	18,684	--	18,889	--	--	18,889	--	
<b>Totals, 8620-Fair Political Practices Commission</b>	<b>\$15,196</b>	<b>--</b>	<b>\$15,196</b>	<b>--</b>	<b>\$18,684</b>	<b>--</b>	<b>--</b>	<b>\$18,684</b>	<b>--</b>	<b>\$18,889</b>	<b>--</b>	<b>--</b>	<b>\$18,889</b>	<b>--</b>	
<b>8640-Political Reform Act of 1974</b>															
State Operations	-8	--	-8	--	-8	--	--	-8	--	3,563	--	--	3,563	--	
<b>Totals, 8640-Political Reform Act of 1974</b>	<b>-\$8</b>	<b>--</b>	<b>-\$8</b>	<b>--</b>	<b>-\$8</b>	<b>--</b>	<b>--</b>	<b>-\$8</b>	<b>--</b>	<b>\$3,563</b>	<b>--</b>	<b>--</b>	<b>\$3,563</b>	<b>--</b>	
<b>8660-Public Utilities Commission</b>															
State Operations	55,076	346,881	401,957	107,768	608,570	488,215	--	1,096,785	12,674	300,000	504,905	--	804,905	12,737	
Local Assistance	--	990,873	990,873	420,865	--	1,493,116	--	1,493,116	--	--	1,190,515	--	1,190,515	--	
<b>Totals, 8660-Public Utilities Commission</b>	<b>\$55,076</b>	<b>\$1,337,754</b>	<b>\$1,392,830</b>	<b>\$528,633</b>	<b>\$608,570</b>	<b>\$1,981,331</b>	<b>--</b>	<b>\$2,589,901</b>	<b>\$12,674</b>	<b>\$300,000</b>	<b>\$1,695,420</b>	<b>--</b>	<b>\$1,995,420</b>	<b>\$12,737</b>	
<b>8780-Milton Marks Little Hoover Commission</b>															
State Operations	1,335	--	1,335	--	1,384	--	--	1,384	--	1,391	--	--	1,391	--	
<b>Totals, 8780-Milton Marks Little Hoover Commission</b>	<b>\$1,335</b>	<b>--</b>	<b>\$1,335</b>	<b>--</b>	<b>\$1,384</b>	<b>--</b>	<b>--</b>	<b>\$1,384</b>	<b>--</b>	<b>\$1,391</b>	<b>--</b>	<b>--</b>	<b>\$1,391</b>	<b>--</b>	
<b>8815-Youth Empowerment Commission</b>															
State Operations	1,500	--	1,500	--	--	--	--	--	--	--	--	--	--	--	

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23			Estimated 2023-24			Estimated 2024-25							
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
<b>Totals, 8815-Youth Empowerment Commission</b>	\$1,500	--	\$1,500	--	--	--	--	--	--	--	--	--	--	--
8820-Comm on the Status of Women and Girls	4,278	--	4,278	--	1,613	--	--	1,613	--	1,604	--	--	1,604	--
Local Assistance	4,531	--	4,531	--	2,500	--	--	2,500	--	--	--	--	--	--
<b>Totals, 8820-Comm on the Status of Women and Girls</b>	\$8,809	--	\$8,809	--	\$4,113	--	--	\$4,113	--	\$1,604	--	--	\$1,604	--
8825-Comm on Asian & Pacif Islndr Amer Affairs	484	--	484	--	2,017	--	--	2,017	--	675	--	--	675	--
Local Assistance	1,000	--	1,000	--	--	--	--	--	--	--	--	--	--	--
<b>Totals, 8825-Comm on Asian &amp; Pacif Islndr Amer Affairs</b>	\$1,484	--	\$1,484	--	\$2,017	--	--	\$2,017	--	\$675	--	--	\$675	--
8855-California State Auditor's Office	18,772	1,694	20,466	--	28,656	400	--	29,056	--	27,910	400	--	28,310	--
State Operations	\$18,772	\$1,694	\$20,466	--	\$28,656	\$400	--	\$29,056	--	\$27,910	\$400	--	\$28,310	--
<b>Totals, 8855-California State Auditor's Office</b>	\$18,772	\$1,694	\$20,466	--	\$28,656	\$400	--	\$29,056	--	\$27,910	\$400	--	\$28,310	--
8860-Department of Finance	44,132	--	44,132	2,038	60,240	486	--	60,726	6,536	64,734	--	--	64,734	794
State Operations	\$44,132	--	\$44,132	\$2,038	\$60,240	\$486	--	\$60,726	\$6,536	\$64,734	--	--	\$64,734	\$794
<b>Totals, 8860-Department of Finance</b>	\$44,132	--	\$44,132	\$2,038	\$60,240	\$486	--	\$60,726	\$6,536	\$64,734	--	--	\$64,734	\$794
8880-Financial Information System for CA	53,927	--	53,927	--	97,943	--	--	97,943	--	78,210	--	--	78,210	--
State Operations	\$53,927	--	\$53,927	--	\$97,943	--	--	\$97,943	--	\$78,210	--	--	\$78,210	--
<b>Totals, 8880-Financial Information System for CA</b>	\$53,927	--	\$53,927	--	\$97,943	--	--	\$97,943	--	\$78,210	--	--	\$78,210	--
8885-Commission on State Mandates	2,818	--	2,818	--	3,515	--	--	3,515	--	3,399	--	--	3,399	--
State Operations	\$1,340	1,805	\$3,145	--	1,641,777	1,908	--	1,660,885	--	1,280,226	1,971	--	1,299,977	--
Local Assistance	1,805	--	1,805	--	1,641,777	1,908	--	1,660,885	--	1,280,226	1,971	--	1,299,977	--
<b>Totals, 8885-Commission on State Mandates</b>	\$54,158	\$1,805	\$55,963	--	\$1,677,692	\$1,908	--	\$1,697,600	--	\$1,311,425	\$1,971	--	\$1,333,396	--
8940-Military Department	122,534	1,627	124,161	129,605	149,808	4,317	--	154,125	135,477	149,670	4,370	--	154,040	134,710
State Operations	--	--	--	--	60	--	--	60	--	60	--	--	60	--
Local Assistance	--	--	--	463	--	--	--	--	--	--	--	--	--	--
Capital Outlay	171,372	--	171,372	--	--	--	--	--	--	--	--	--	--	--
<b>Totals, 8940-Military Department</b>	\$293,906	\$1,627	\$295,533	\$130,068	\$149,868	\$4,317	--	\$154,185	\$135,477	\$149,730	\$4,370	--	\$154,100	\$134,710
8951-Federal Per Diem for Veterans Housing	82,245	--	82,245	82,245	81,295	--	--	81,295	81,295	88,636	--	--	88,636	--
State Operations	\$82,245	--	\$82,245	\$82,245	\$81,295	--	--	\$81,295	\$81,295	\$88,636	--	--	\$88,636	--
<b>Totals, 8951-Federal Per Diem for Veterans Housing</b>	\$82,245	--	\$82,245	\$82,245	\$81,295	--	--	\$81,295	\$81,295	\$88,636	--	--	\$88,636	--
8955-Department of Veterans Affairs	579,822	462	580,284	3,105	610,537	490	521	611,548	3,190	574,488	492	527	575,507	3,461
State Operations	52,990	22,955	75,945	--	12,700	2,270	--	14,970	--	11,000	2,270	--	13,270	--
Local Assistance	589	--	589	--	41,070	--	--	41,070	--	--	--	--	--	--
Capital Outlay	\$633,401	\$23,417	\$656,818	\$3,105	\$664,307	\$2,740	\$521	\$667,588	\$3,190	\$585,488	\$2,742	\$527	\$588,777	\$3,461
<b>Totals, 8955-Department of Veterans Affairs</b>	\$633,401	\$23,417	\$656,818	\$3,105	\$664,307	\$2,740	\$521	\$667,588	\$3,190	\$585,488	\$2,742	\$527	\$588,777	\$3,461
8998-General Obligation Bonds-Gen Gov	10,035	--	10,035	--	2,254	--	--	2,254	--	2,291	--	--	2,291	--
State Operations	\$10,035	--	\$10,035	--	\$2,254	--	--	\$2,254	--	\$2,291	--	--	\$2,291	--
<b>Totals, 8998-General Obligation Bonds-Gen Gov</b>	\$10,035	--	\$10,035	--	\$2,254	--	--	\$2,254	--	\$2,291	--	--	\$2,291	--
Non-Agency Departments	1,066,938	501,503	1,568,441	428,724	1,949,131	697,177	2,465	2,646,773	404,681	1,346,761	688,772	1,841	2,037,374	367,704
State Operations	491,278	1,113,074	1,604,352	421,265	505,336	1,618,451	3,632	2,127,419	400	205,712	1,291,212	--	1,496,924	100
Local Assistance	172,061	--	172,061	463	46,980	--	--	46,980	--	--	--	--	--	--
Capital Outlay	\$1,730,277	\$1,614,577	\$3,344,854	\$850,452	\$2,501,447	\$2,315,628	\$6,097	\$4,823,172	\$405,081	\$1,552,473	\$1,979,984	\$1,841	\$3,534,298	\$367,804
<b>Totals, Non-Agency Departments</b>	\$1,730,277	\$1,614,577	\$3,344,854	\$850,452	\$2,501,447	\$2,315,628	\$6,097	\$4,823,172	\$405,081	\$1,552,473	\$1,979,984	\$1,841	\$3,534,298	\$367,804
9100-Tax Relief	387,750	5,661	393,411	--	415,001	6,000	--	421,001	--	422,501	6,000	--	428,501	--
Local Assistance	\$387,750	\$5,661	\$393,411	--	\$415,001	\$6,000	--	\$421,001	--	\$422,501	\$6,000	--	\$428,501	--
<b>Totals, 9100-Tax Relief</b>	\$387,750	\$5,661	\$393,411	--	\$415,001	\$6,000	--	\$421,001	--	\$422,501	\$6,000	--	\$428,501	--
9210-Local Government Financing	231,382	--	231,382	--	161,680	--	--	161,680	--	128,605	--	--	128,605	--
Local Assistance	\$231,382	--	\$231,382	--	\$161,680	--	--	\$161,680	--	\$128,605	--	--	\$128,605	--
<b>Totals, 9210-Local Government Financing</b>	\$231,382	--	\$231,382	--	\$161,680	--	--	\$161,680	--	\$128,605	--	--	\$128,605	--
9285-Trial Court Security-Court Construction	8,407	--	8,407	--	10,533	--	--	10,533	--	20,533	--	--	20,533	--
Local Assistance	\$8,407	--	\$8,407	--	\$10,533	--	--	\$10,533	--	\$20,533	--	--	\$20,533	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25					
	General Fund	Special Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
Totals, 9285-Trial Court Security-Court Construction	\$8,407	--	\$8,407	--	\$10,533	--	--	\$10,533	--	\$20,533	--	--	\$20,533	--
Local Assistance	6,884	--	6,884	--	7,420	--	--	7,420	--	7,420	--	--	7,420	--
Totals, 9286-Trial Court Security - Judgeships	\$6,884	--	\$6,884	--	\$7,420	--	--	\$7,420	--	\$7,420	--	--	\$7,420	--
Local Assistance	26	--	26	--	1	--	--	1	--	1	--	--	1	--
Totals, 9300-Payment to Counties for Homicide Trials	\$26	--	\$26	--	\$1	--	--	\$1	--	\$1	--	--	\$1	--
Local Assistance	337	3,168,524	3,168,861	33,286	337	3,401,484	--	3,401,821	33,286	337	3,540,227	--	3,540,564	33,286
Totals, 9350-Shared Revenues	\$337	\$3,168,861	\$3,168,861	\$33,286	\$337	\$3,401,484	--	\$3,401,821	\$33,286	\$337	\$3,540,227	--	\$3,540,564	\$33,286
Tax Relief-Local Gov	634,786	3,174,185	3,808,971	33,286	594,972	3,407,484	--	4,002,456	33,286	579,397	3,546,227	--	4,125,624	33,286
Local Assistance	\$634,786	\$3,174,185	\$3,808,971	\$33,286	\$594,972	\$3,407,484	--	\$4,002,456	\$33,286	\$579,397	\$3,546,227	--	\$4,125,624	\$33,286
Totals, Tax Relief-Local Gov	\$634,786	\$3,174,185	\$3,808,971	\$33,286	\$594,972	\$3,407,484	--	\$4,002,456	\$33,286	\$579,397	\$3,546,227	--	\$4,125,624	\$33,286
State Operations	48,933	--	48,933	--	87,086	--	--	87,086	--	91,450	--	--	91,450	--
Totals, 9600-Debt Service GO Bonds Commercial Paper	\$48,933	--	\$48,933	--	\$87,086	--	--	\$87,086	--	\$91,450	--	--	\$91,450	--
State Operations	--	--	--	--	--	--	--	--	--	1	--	--	1	--
Totals, 9612-Enhanced Tobacco Asset-Backed Bonds	--	--	--	--	--	--	--	--	--	\$1	--	--	\$1	--
State Operations	9,511	--	9,511	--	17,370	--	--	17,370	--	57,018	--	--	57,018	--
Totals, 9625-Cash Management and Budgetary Loans	\$9,511	--	\$9,511	--	\$17,370	--	--	\$17,370	--	\$57,018	--	--	\$57,018	--
State Operations	4,545	218	4,763	--	55,000	3,001	--	58,001	--	70,000	3,501	--	73,501	--
Totals, 9625-Interest Payments to the Federal Govt	\$4,545	\$218	\$4,763	--	\$55,000	\$3,001	--	\$58,001	--	\$70,000	\$3,501	--	\$73,501	--
State Operations	2,134,189	--	2,134,189	--	2,374,087	--	--	2,374,087	--	2,722,580	--	--	2,722,580	--
Totals, 9650-Health, Dental Benefits for Annuitants	\$2,134,189	--	\$2,134,189	--	\$2,374,087	--	--	\$2,374,087	--	\$2,722,580	--	--	\$2,722,580	--
State Operations	13,790	398	14,188	--	--	--	--	--	--	--	--	--	--	--
Totals, 9670-Equity Claims & Settlements & Judgments	\$13,790	\$398	\$14,188	--	--	--	--	--	--	--	--	--	--	--
State Operations	4,425	--	4,425	--	6,000	--	--	6,000	--	682,279	426,919	--	1,109,198	--
Totals, 9800-Augmentation for Employee Compensation	\$4,425	--	\$4,425	--	\$6,000	--	--	\$6,000	--	\$682,279	\$426,919	--	\$1,109,198	--
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals, 9802-June to July Payroll Deferral	--	--	--	--	--	--	--	--	--	--	--	--	--	--
State Operations	--	--	--	--	--	--	--	--	--	-1,576,985	-1,077,195	--	-2,654,180	--
Totals, 9840-Contingencies-Emergencies Augmentation	--	--	--	--	7,036	15,000	--	22,036	--	40,000	15,000	--	55,000	--
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals, 9840-Contingencies-Emergencies Augmentation	--	--	--	--	\$7,036	\$15,000	--	\$22,036	--	\$40,000	\$15,000	--	\$55,000	--
Capital Outlay	2,000	--	2,000	--	2,000	--	--	2,000	--	--	--	--	--	--
Totals, 9860-Capital Outlay Planning, Studies	\$2,000	--	\$2,000	--	\$2,000	--	--	\$2,000	--	--	--	--	--	--
Local Assistance	338,831	-338,831	--	--	288,217	2,750,812	--	3,039,029	--	751,278	1,877,690	--	2,628,968	--
Totals, 9889-Public School System Stabilization Acct	\$338,831	-\$338,831	--	--	\$288,217	\$2,750,812	--	\$3,039,029	--	\$751,278	\$1,877,690	--	\$2,628,968	--
State Operations	143,175	245,835	389,010	76,489	290,000	250,170	--	540,170	76,489	835,935	218,987	--	1,054,922	188,230
Totals, 9892-Supplemental Pension Payments	\$143,175	\$245,835	\$389,010	\$76,489	\$290,000	\$250,170	--	\$540,170	\$76,489	\$835,935	\$218,987	--	\$1,054,922	\$188,230
State Operations	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Totals, 9894-Statewide Proposition 98 Reconciliation	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**SCHEDULE 9 AT 2024-25 GOVERNOR'S BUDGET  
COMPARATIVE STATEMENT OF EXPENDITURES  
(Dollars in Thousands)**

	Actual 2022-23				Estimated 2023-24				Estimated 2024-25						
	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Fund	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds	General Fund	Special Funds	Selected Bond Funds	Budget Total	Federal Funds
Local Assistance	-152,215			-152,215		-637,882			-637,882		-36,564			-36,564	
<b>Totals, 9894- Statewide Proposition 98 Reconciliation</b>	<b>- \$152,215</b>			<b>- \$152,215</b>		<b>- \$637,882</b>			<b>- \$637,882</b>		<b>- \$36,564</b>			<b>- \$36,564</b>	
<b>9897- Section 3.60 Rate Adjustments</b>															
State Operations	-891,248	844,055		-47,193		-728,467	727,731		-736		-992,469	899,356	3,000	-90,113	
<b>Totals, 9897- Section 3.60 Rate Adjustments</b>	<b>- \$891,248</b>	<b>\$844,055</b>		<b>- \$47,193</b>		<b>- \$728,467</b>	<b>\$727,731</b>		<b>- \$736</b>		<b>- \$992,469</b>	<b>\$899,356</b>	<b>\$3,000</b>	<b>- \$90,113</b>	
<b>9900- Statewide General Admin Exp (Pro Rata)</b>															
State Operations	1,892			4,262		1,240,305	38,122		1,278,427		-171,979	-464,804		-636,783	
Local Assistance		89,994		89,994	35,498	-349,096	70,406		-278,690		155,000	70,406		225,406	
<b>Totals, 9901- Various Departments</b>	<b>\$1,892</b>	<b>\$92,364</b>		<b>\$94,256</b>	<b>\$35,498</b>	<b>\$891,209</b>	<b>\$108,528</b>		<b>\$999,737</b>		<b>- \$16,979</b>	<b>- \$394,398</b>		<b>- \$411,377</b>	
<b>9910- General Fund Credits from Federal Funds</b>															
State Operations	-198,028			-198,028		-165,001			-165,001		-149,104			-149,104	
<b>Totals, 9910- General Fund Credits from Federal Funds</b>	<b>- \$198,028</b>			<b>- \$198,028</b>		<b>- \$165,001</b>			<b>- \$165,001</b>		<b>- \$149,104</b>			<b>- \$149,104</b>	
<b>Statewide Expenditures</b>															
State Operations	1,271,184	1,092,876		2,364,060	76,489	3,183,416	1,034,024		4,217,440	76,489	425,170	-228,125	3,000	200,045	188,230
Local Assistance	186,616	-248,837		-62,221	35,498	-698,761	2,821,218		2,122,457		869,714	1,948,096		2,817,810	
Capital Outlay	2,000			2,000		2,000			2,000						
<b>Totals, Statewide Expenditures</b>	<b>\$1,459,800</b>	<b>\$844,039</b>		<b>\$2,303,839</b>	<b>\$111,987</b>	<b>\$2,486,655</b>	<b>\$3,855,242</b>		<b>\$6,341,897</b>	<b>\$76,489</b>	<b>\$1,294,884</b>	<b>\$1,719,971</b>	<b>\$3,000</b>	<b>\$3,017,855</b>	<b>\$188,230</b>
<b>TOTALS, GENERAL GOVERNMENT</b>	<b>\$3,824,863</b>	<b>\$5,632,801</b>	<b>\$2,740</b>	<b>\$9,404,004</b>	<b>\$995,725</b>	<b>\$5,983,074</b>	<b>\$9,578,354</b>	<b>\$6,097</b>	<b>\$15,167,525</b>	<b>\$514,856</b>	<b>\$3,426,754</b>	<b>\$7,246,182</b>	<b>\$4,841</b>	<b>\$10,677,777</b>	<b>\$589,320</b>
State Operations	\$2,338,122	\$1,594,379	\$830	\$3,933,331	\$505,213	\$5,132,547	\$1,731,201	\$2,465	\$6,866,213	\$481,170	\$1,771,931	\$460,647	\$4,841	\$2,237,419	\$555,934
Local Assistance	\$1,312,680	\$403,842	\$1,910	\$5,353,012	\$490,049	\$401,547	\$7,847,153	\$3,632	\$8,252,332	\$33,686	\$1,654,823	\$6,785,535		\$8,440,558	\$33,386
Capital Outlay	\$174,061			\$174,061	\$463	\$48,980			\$48,980						
<b>GRAND TOTAL</b>	<b>\$200,074,704</b>	<b>\$77,803,523</b>	<b>\$5,263,967</b>	<b>\$283,142,194</b>	<b>\$144,404,953</b>	<b>\$230,907,947</b>	<b>\$92,323,346</b>	<b>\$4,044,686</b>	<b>\$327,275,979</b>	<b>\$153,270,965</b>	<b>\$208,718,280</b>	<b>\$80,777,352</b>	<b>\$1,994,041</b>	<b>\$291,489,673</b>	<b>\$147,388,819</b>
State Operations	\$52,669,573	\$29,146,172	\$466,294	\$82,282,039	\$13,370,633	\$57,262,476	\$22,940,971	\$305,417	\$80,508,864	\$17,174,585	\$47,289,383	\$21,007,010	\$271,541	\$68,567,934	\$14,219,163
Local Assistance	\$144,580,163	\$46,318,053	\$3,978,625	\$194,876,841	\$128,005,570	\$172,726,850	\$66,167,405	\$2,798,271	\$241,692,526	\$133,278,243	\$161,136,813	\$56,996,022	\$1,654,487	\$219,787,322	\$130,609,400
Capital Outlay	\$2,824,968	\$2,339,298	\$819,048	\$5,983,314	\$3,028,750	\$918,621	\$3,214,970	\$940,998	\$5,074,589	\$2,813,157	\$292,084	\$2,774,320	\$68,013	\$3,134,417	\$2,555,256
Unclassified															\$5,000

Note: Numbers may not add due to rounding

**SCHEDULE 10 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF CONDITION STATEMENTS**  
(Dollars in Thousands)

Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
<b>GENERAL FUND</b>	<b>61,736,764</b>	<b>180,416,199</b>	<b>200,074,704</b>	<b>42,078,259</b>	<b>196,859,137</b>	<b>230,907,947</b>	<b>8,029,449</b>	<b>214,698,823</b>	<b>208,718,280</b>	<b>14,009,992</b>
<b>SPECIAL FUNDS</b>										
0002-Property Acquisition Law Money Account	10,630	5,550	5,846	10,334	7,050	6,232	11,152	7,050	6,445	11,757
0003-Motor Vehicle Parking Facilities Moneys Account	6,998	8,367	6,255	9,110	7,585	6,560	10,135	7,585	9,134	8,586
0004-Breast Cancer Fund	--	622	452	170	658	638	190	659	659	190
0006-Disability Access Account	20,291	25,376	14,340	31,327	25,376	13,904	42,799	25,376	14,394	53,781
0007-Breast Cancer Research Account, Breast Cancer Fund	8,808	7,470	14,047	2,231	6,913	9,144	--	6,526	5,873	653
0009-Breast Cancer Control Account, Breast Cancer Fund	6,222	6,605	9,161	3,666	7,148	8,356	2,458	6,762	8,259	961
0012-Attorney General Antitrust Account	2,505	12,436	11,420	3,521	16,607	16,965	3,163	17,104	16,559	3,708
0014-Hazardous Waste Control Account	33,418	95,640	89,994	39,064	120,461	122,516	37,009	65,461	124,067	-21,597
0017-Fingerprint Fees Account	39,483	102,615	92,177	49,921	104,068	103,423	50,566	102,747	97,673	55,640
0018-Site Remediation Account	19,754	14,979	7,102	27,631	14,650	39,384	2,897	21,454	20,808	3,543
0020-California State Law Library Special Account	--	328	312	16	391	256	151	383	265	269
0022-State Emergency Telephone Number Account	223,983	174,515	193,449	205,049	184,515	213,261	176,303	184,515	214,579	146,239
0023-Farmworker Remedial Account	755	295	291	759	373	291	841	373	291	923
0026-State Motor Vehicle Insurance Account	35,168	48,748	35,554	48,362	53,795	34,264	67,893	53,795	34,020	87,668
0028-Unified Program Account	4,614	11,932	11,720	4,826	12,791	16,159	1,458	13,508	14,959	7
0029-Nuclear Planning Assessment Special Account	712	4,735	4,675	772	4,735	5,101	406	4,735	5,092	49
0032-Firearm Safety Account	1,516	813	404	1,925	830	422	2,333	7,230	420	9,143
0033-State Energy Conservation Assistance Account	57,692	1,305	-787	59,784	1,305	-865	61,954	1,305	-864	64,123
0034-Geothermal Resources Development Account	--	1,165	1,165	--	1,165	1,165	--	1,165	1,165	--
0035-Surface Mining and Reclamation Account	3,524	5,607	5,346	3,785	5,866	5,905	3,746	5,806	5,793	3,759
0041-Aeronautics Account, State Transportation Fund	5,509	9,500	7,589	7,420	9,517	9,295	7,642	6,893	8,775	5,760
0042-State Highway Account, State Transportation Fund	2,789,027	4,772,979	5,816,265	1,745,741	5,066,778	5,766,782	1,045,737	4,946,666	5,765,993	226,410
0044-Motor Vehicle Account, State Transportation Fund	579,162	4,469,054	4,650,649	397,567	4,662,635	4,930,240	1,29,962	4,926,250	4,903,879	152,333
0046-Public Transportation Account, State Transportation Fund	1,623,384	1,818,558	1,574,251	1,867,691	1,685,279	1,808,591	1,744,379	1,855,564	1,774,747	1,825,196

**SCHEDULE 10 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF CONDITION STATEMENTS  
(Dollars in Thousands)**

Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0052-Local Airport Loan Account	7,483	-2,049	2,350	3,084	20,176	3,137	20,123	1,001	3,320	17,804
0054-New Motor Vehicle Board Account	2,061	1,659	1,902	1,818	1,964	2,304	1,478	1,964	2,322	1,120
0055-Mass Transit Revolving Account, State Transportation Fund	1,000	--	--	1,000	--	--	1,000	--	--	1,000
0058-Rail Accident Prevention Response Fund	3	--	--	3	--	--	3	--	--	3
0061-Motor Vehicle Fuel Account, Transportation Tax Fund	2,519	38,896	41,415	--	46,196	46,196	--	47,694	47,694	--
0062-Highway Users Tax Account, Transportation Tax Fund	--	1,688,849	1,688,849	--	1,813,575	1,813,575	--	1,843,027	1,843,027	--
0064-Motor Vehicle License Fee Account, Transportation Tax Fund	18,568	12,090	21,202	9,456	12,134	21,590	--	20,204	20,204	--
0065-Illegal Drug Lab Cleanup Account	477	4	--	481	4	--	485	4	--	489
0066-Sale of Tobacco to Minors Control Account	1,356	433	27	1,762	430	1,062	1,130	430	1,063	497
0069-Barbering and Cosmetology Contingent Fund	26,920	11,848	13,993	24,775	7,970	22,569	10,176	48,095	22,779	35,492
0070-Occupational Lead Poisoning Prevention Account	4,174	3,228	2,807	4,595	3,291	3,909	3,977	3,291	4,626	2,642
0071-Yosemite Foundation Account, California Environmental License Plate Fund	972	900	561	1,311	900	840	1,371	900	840	1,431
0072-California Collegiate License Plate Fund	12	24	24	12	26	26	12	26	26	12
0074-Medical Waste Management Fund	2,226	3,245	2,998	2,473	3,007	3,485	1,995	3,007	3,427	1,575
0075-Radiation Control Fund	13,310	31,281	30,808	13,783	30,030	32,440	11,373	30,030	33,020	8,383
0076-Tissue Bank License Fund	3,044	862	508	3,398	1,073	1,688	2,783	1,073	1,686	2,170
0078-Graphic Design License Plate Account	2,405	1,344	3,337	412	1,307	1,307	412	1,307	1,322	397
0080-Childhood Lead Poisoning Prevention Fund	52,977	33,694	31,443	55,228	31,126	50,037	36,317	31,126	49,457	17,986
0082-Export Document Program Fund	173	417	468	122	549	587	84	660	718	26
0083-Veterans Service Office Fund	2,498	946	990	2,454	934	1,053	2,335	934	1,053	2,216
0093-Construction Management Education Account (CMEA)	501	213	182	532	209	240	501	209	115	595
0098-Clinical Laboratory Improvement Fund	14,256	13,654	13,906	14,004	13,588	16,832	10,760	13,588	17,359	6,989
0099-Health Statistics Special Fund	10,587	33,945	21,201	23,331	34,496	34,092	23,735	34,496	34,798	23,433
0100-California Used Oil Recycling Fund	21,692	19,449	20,501	20,640	20,411	24,216	16,835	20,411	24,962	12,284

**SCHEDULE 10 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF CONDITION STATEMENTS  
(Dollars in Thousands)**

Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0102-State Fire Marshal Licensing and Certification Fund	1,469	3,927	2,967	2,429	4,491	5,707	1,213	5,556	6,612	157
0104-San Joaquin River Conservancy Fund	2,434	178	223	2,389	178	190	2,377	178	235	2,320
0106-Department of Pesticide Regulation Fund	12,468	125,662	119,176	18,954	128,202	138,414	8,742	161,102	157,309	12,535
0108-Acupuncture Fund	3,475	4,228	3,549	4,154	4,130	4,284	4,000	4,163	3,995	4,168
0111-Department of Agriculture Account, Department of Food and Agriculture Fund	147,037	178,614	202,927	122,724	188,111	231,978	78,857	188,111	211,775	55,193
0115-Air Pollution Control Fund	387,869	175,320	246,127	317,062	109,084	254,141	172,005	134,839	234,524	72,320
0117-Alcoholic Beverage Control Appeals Fund	5,466	2,112	1,426	6,152	2,145	1,784	6,513	2,264	1,714	7,063
0120-California Mexican American Veterans Memorial Beautification and Enhancement Account	5	--	--	5	--	--	5	--	--	5
0121-Hospital Building Fund	292,777	122,883	63,936	351,724	-132,745	81,758	137,221	17,255	84,390	70,086
0122-Emergency Food Assistance Program Fund	735	551	1,200	86	563	537	112	563	537	138
0124-California Agricultural Export Promotion Account	159	21	19	161	10	10	161	10	10	161
0125-Assembly Operating Fund	145	--	--	145	--	--	145	--	--	145
0126-State Audit Fund	12,878	187	1,450	11,615	--	--	11,615	--	--	11,615
0129-Water Device Certification Special Account	1,198	228	412	1,014	310	409	915	278	405	788
0131-Foster Family Home and Small Family Home Insurance Fund	563	--	-51	614	--	-51	665	--	-51	716
0132-Workers Compensation Managed Care Fund	613	8	78	543	13	78	478	13	78	413
0133-California Beverage Container Recycling Fund	682,285	1,419,729	1,563,523	538,491	1,379,817	1,528,110	390,198	1,411,325	1,529,747	271,776
0139-Driving Under-the-Influence Program Licensing Trust Fund	-394	1,330	522	414	1,605	1,462	557	1,685	1,465	777
0140-California Environmental License Plate Fund	33,018	66,779	76,300	23,497	66,747	78,005	12,239	66,613	75,516	3,336
0141-Soil Conservation Fund	5,372	2,560	2,864	5,068	2,736	4,631	3,173	2,546	4,552	1,167
0142-Department of Justice Sexual Habitual Offender Fund	3,721	2,523	2,335	3,909	2,523	3,452	2,980	2,523	3,436	2,067
0143-California Health Data and Planning Fund	43,704	44,968	35,553	53,119	15,759	47,129	21,749	36,403	46,869	11,283
0144-California Water Fund	1,386	--	--	1,386	--	--	1,386	--	--	1,386
0152-State Board of Chiropractic Examiners Fund	1,635	4,560	4,169	2,026	5,159	5,754	1,431	5,074	6,317	188
0156-California Heritage Fund	57	1	--	58	--	--	58	--	--	58

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0158-Travel Seller Fund	1,846	677	702	1,821	755	1,705	871	815	1,683	3
0159-State Trial Court Improvement and Modernization Fund	31,880	4,320	-1,927	38,127	-325	14,584	23,218	-1,018	21,034	1,166
0160-Operating Funds of the Assembly and Senate	34	80,000	80,000	34	137,000	137,000	34	--	--	34
0163-CCRC Oversight Fund	2,543	2,163	3,016	1,690	1,904	2,377	1,217	1,904	1,586	1,535
0166-Certification Account, Consumer Affairs Fund	1,647	1,680	1,324	2,003	1,628	1,763	1,868	1,626	1,758	1,736
0168-Structural Pest Control Research Fund	1,117	184	318	983	175	3	1,155	178	3	1,330
0169-California Debt Limit Allocation Committee Fund	4,440	1,901	2,832	3,509	1,759	3,819	1,449	5,759	3,905	3,303
0170-Corrections Training Fund	213	2	--	215	--	--	215	--	--	215
0171-California Debt and Investment Advisory Commission Fund	7,076	3,106	3,958	6,224	3,406	4,474	5,156	3,406	4,516	4,046
0172-Developmental Disabilities Program Development Fund	1,846	54	212	1,688	197	922	963	860	889	934
0174-Clandestine Drug Lab Clean-Up Account	10	--	--	10	--	--	10	--	--	10
0175-Dispensing Opticians Fund	1,260	27	36	1,251	-1,251	--	--	--	--	--
0177-Food Safety Fund	3,769	10,634	11,346	3,057	11,686	12,578	2,165	11,686	13,626	225
0178-Driver Training Penalty Assessment Fund	1,226	--	--	1,226	--	150	1,076	--	155	921
0179-Environmental Laboratory Improvement Fund	697	4,453	4,742	408	4,418	4,446	380	4,353	4,677	56
0180-Northern California Veterans Cemetery Master Development Fund	143	--	--	143	--	--	143	--	--	143
0181-Registered Nurse Education Fund	3,580	2,325	2,082	3,823	2,097	2,204	3,716	-903	2,210	603
0183-Environmental Enhancement and Mitigation Program Fund	14,635	14,801	6,713	22,723	24,693	16,325	31,091	7,693	7,123	31,661
0184-Employment Development Department Benefit Audit Fund	15,433	32,005	23,131	24,307	32,602	24,088	32,821	31,985	25,510	39,296
0185-Employment Development Department Contingent Fund	404,246	193,558	235,062	362,742	210,511	242,795	330,458	211,663	275,859	266,262
0186-Energy Resources Surcharge Fund	2,263	--	--	2,263	--	--	2,263	--	--	2,263
0191-Fair and Exposition Fund	13,481	565	2,193	11,853	161	153	11,861	161	2,180	9,842
0193-Waste Discharge Permit Fund	3,653	181,645	182,559	2,739	202,974	196,042	9,671	212,469	204,577	17,563
0194-Emergency Medical Services Training Program Approval Fund	124	221	98	247	211	258	200	211	277	134

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0198-California Fire and Arson Training Fund	7,170	5,791	5,126	7,835	6,856	5,247	9,444	6,624	5,364	10,704
0200-Fish and Game Preservation Fund	121,177	115,370	142,569	93,978	117,575	147,170	64,383	117,575	148,738	33,220
0203-Genetic Disease Testing Fund	34,543	162,717	164,200	33,060	152,400	168,266	17,194	182,601	182,736	17,059
0207-Fish and Wildlife Pollution Account	1,359	279	346	1,292	279	336	1,235	279	324	1,190
0209-California Hazardous Liquid Pipeline Safety Fund	12,712	10,932	7,634	16,010	9,564	8,116	17,458	7,426	8,219	16,665
0210-Outpatient Setting Fund of the Medical Board of California	563	117	2	678	9	28	659	9	28	640
0211-California Waterfowl Habitat Preservation Account, Fish and Game Preservation Fund	2,146	28	220	1,954	28	214	1,768	28	211	1,585
0212-Marine Invasive Species Control Fund	3,948	5,660	6,053	3,555	5,660	6,837	2,378	5,660	6,765	1,273
0213-Native Species Conservation and Enhancement Account, Fish and Game Preservation Fund	786	124	169	741	134	154	721	134	152	703
0214-Resitution Fund	43,678	67,903	48,737	62,844	68,579	72,182	59,241	68,579	100,019	27,801
0217-Insurance Fund	41,437	333,789	337,906	37,320	347,826	367,307	17,839	355,313	371,458	1,694
0223-Workers Compensation Administration Revolving Fund	244,537	397,948	415,721	226,764	418,465	434,004	211,225	418,465	443,326	186,364
0226-California Tire Recycling Management Fund	65,001	39,257	37,310	66,948	40,857	42,081	65,724	40,857	45,823	60,758
0228-Secretary of States Business Fees Fund	-6,492	56,755	49,263	1,000	84,342	84,342	1,000	83,085	83,085	1,000
0230-Cigarette and Tobacco Products Surtax Fund	2,137	3,671	4,967	841	7,805	7,804	842	8,091	8,091	842
0231-Health Education Account, Cigarette and Tobacco Products Surtax Fund	1,667	60,414	51,945	10,136	54,179	58,857	5,458	52,405	53,411	4,452
0232-Hospital Services Account, Cigarette and Tobacco Products Surtax Fund	11,464	78,446	77,350	12,560	70,348	70,115	12,793	67,739	72,477	8,055
0233-Physician Services Account, Cigarette and Tobacco Products Surtax Fund	3,276	22,413	22,249	3,440	20,099	19,901	3,638	19,353	20,693	2,298
0234-Research Account, Cigarette and Tobacco Products Surtax Fund	8,475	13,096	11,689	9,882	12,075	18,120	3,837	11,571	13,824	1,584
0235-Public Resources Account, Cigarette and Tobacco Products Surtax Fund	446	6,119	5,938	627	4,963	4,482	1,108	4,590	5,128	570

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0236-Unallocated Account, Cigarette and Tobacco Products Surtax Fund	7,658	50,819	47,727	10,750	45,197	45,969	9,978	43,521	48,148	5,351
0238-Northern California Veterans Cemetery Perpetual Maintenance Fund	1,054	196	72	1,178	81	70	1,189	81	69	1,201
0239-Private Security Services Fund	5,157	16,844	15,699	6,302	17,496	19,536	4,262	18,216	20,056	2,422
0240-Local Agency Deposit Security Fund	579	430	451	558	671	672	557	682	686	553
0241-Local Public Prosecutors and Public Defenders Training Fund	1,021	4	--	1,025	4	--	1,029	4	--	1,033
0242-Court Collection Account	3,944	101,691	102,598	3,037	90,035	86,672	6,400	90,035	86,770	9,665
0243-Narcotic Treatment Program Licensing Trust Fund	5,003	2,276	2,109	5,170	2,135	2,222	5,083	2,146	2,619	4,610
0244-Environmental Water Fund	3,024	--	--	3,024	--	--	3,024	--	--	3,024
0245-Mobilehome Parks and Special Occupancy Parks Revolving Fund	4,624	8,259	7,168	5,715	8,158	10,628	3,245	8,158	10,768	635
0247-Drinking Water Operator Certification Special Account	3,200	1,844	3,230	1,814	2,384	3,262	936	2,920	3,211	645
0256-Sexual Predator Public Information Account	137	3	101	39	185	203	21	185	199	7
0257-Earthquake Emergency Investigations Account, Disaster Assistance Fund	27	--	--	27	--	--	27	--	--	27
0261-Off Highway License Fee Fund	--	2,407	2,407	--	2,407	2,407	--	2,407	2,407	--
0262-Habitat Conservation Fund	5,169	10,751	10,284	5,636	10,136	10,765	5,007	9,949	10,097	4,859
0263-Off-Highway Vehicle Trust Fund	136,652	80,531	116,751	100,432	91,574	112,181	79,825	85,901	86,144	79,582
0264-Osteopathic Medical Board of California Contingent Fund	4,472	3,734	3,625	4,581	3,755	3,697	4,639	3,871	4,106	4,404
0266-Inland Wetlands Conservation Fund, Wildlife Restoration Fund	3,342	74	--	3,416	68	--	3,484	68	--	3,552
0267-Exposition Park Improvement Fund	7,777	14,786	12,032	10,531	14,336	15,603	9,264	14,336	15,297	8,303
0269-Glass Processing Fee Account, California Beverage Container Recycling Fund	32,050	78,221	75,242	35,029	94,463	93,988	35,504	105,495	107,442	33,557
0270-Technical Assistance Fund	6,072	26,461	24,586	7,947	25,424	24,586	8,785	25,424	25,550	8,659
0271-Certification Fund	743	2,559	2,458	844	2,737	2,819	762	2,669	2,097	1,334
0272-Infant Botulism Treatment and Prevention Fund	20,192	14,119	7,185	27,126	12,861	14,118	25,869	12,861	18,864	19,866

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0275-Hazardous and Idle-Deserted Well Abatement Fund	12,563	12,923	342	25,144	1,335	1,109	25,370	475	1,033	24,812
0276-Penalty Account, California Beverage Container Recycling Fund	2,184	174	15	2,343	174	15	2,502	174	11	2,665
0277-Bi-metal Processing Fee Account, California Beverage Container Recycling Fund	32,487	2,937	404	35,020	3,176	433	37,763	3,176	433	40,506
0278-PET Processing Fee Account, California Beverage Container Recycling Fund	36,682	45,841	48,104	34,419	34,476	58,177	10,718	63,223	58,370	15,571
0279-Child Health and Safety Fund	258	4,518	4,122	654	4,343	4,139	858	4,343	4,267	934
0280-Physician Assistant Fund	4,550	2,794	3,101	4,243	2,882	3,338	3,787	3,041	3,442	3,386
0281-Recycling Market Development/Revolving Loan Subaccount, Integrated Waste Management Account	11,490	1,588	10,171	2,907	3,039	4,054	1,892	3,084	3,052	1,924
0286-Lake Tahoe Conservancy Account	1,531	900	1,240	1,191	900	1,411	680	900	1,408	172
0288-The Registry of International Student Exchange Visitor Placement Organizations Fund	170	10	--	180	8	--	188	8	--	196
0289-State HICAP Fund	14,191	7,658	4,460	17,389	4,248	4,565	17,072	4,248	4,680	16,640
0290-Board of Pilot Commissioners Special Fund	3,817	6,186	2,810	7,193	8,840	9,665	6,368	8,820	8,735	6,453
0293-Motor Carriers Safety Improvement Fund	1,041	2,073	2,075	1,039	2,029	2,131	937	2,029	2,550	416
0294-Removal and Remedial Action Account	3,046	4,561	230	7,377	1,602	2,065	6,914	1,602	3,227	5,289
0295-Board of Podiatric Medicine Fund	516	1,455	1,587	384	1,508	1,533	359	1,463	1,770	52
0299-Credit Union Fund	3,103	15,485	13,421	5,167	14,951	15,299	4,819	15,541	15,624	4,736
0300-Professional Forester Registration Fund	102	191	196	97	199	233	63	196	255	4
0305-Private Postsecondary Education Administration Fund	8,592	15,317	6,258	17,651	3,305	16,723	4,233	15,221	17,600	1,854
0306-Safe Drinking Water Account	1,062	40,796	41,261	597	43,726	44,184	139	45,804	45,023	920
0309-Perinatal Insurance Fund	40,365	177	27,448	13,094	2,008	23,416	-8,314	2,008	23,258	-29,564
0310-Psychology Fund	6,220	6,642	7,201	5,661	7,344	9,005	4,000	9,014	8,702	4,312
0311-Traumatic Brain Injury Fund	156	--	9	147	--	--	147	--	--	147
0312-Emergency Medical Services Personnel Fund	645	3,349	3,258	736	3,149	3,149	736	3,150	3,833	53
0314-Diesel Emission Reduction Fund	892	69	--	961	12	--	973	4,012	--	4,985

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Fund	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Beginning Reserve	Revenues	Expenditures	Ending Reserve
	2022-23	2022-23	2022-23	2023-24	2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
0317-Real Estate Fund	38,056	54,054	64,157	27,953	56,678	66,535	18,096	57,492	70,895	4,693
0318-Collins-Dugan California Conservation Corps	25,167	51,996	51,464	25,699	56,166	43,624	38,241	39,939	44,170	34,010
Reimbursement Account										
0319-Respiratory Care Fund	1,727	4,024	3,607	2,144	4,106	4,467	1,783	4,202	4,490	1,495
0320-Oil Spill Prevention and Administration Fund	14,534	63,664	62,180	16,018	67,043	67,459	15,602	66,589	66,655	15,536
0321-Oil Spill Response Trust Fund	15,213	11,220	112	26,321	11,220	109	37,432	11,220	101	48,551
0322-Environmental Enhancement Fund	1,347	438	855	930	438	350	1,018	438	278	1,178
0325-Electronic and Appliance Repair Fund	3,759	2,521	2,946	3,334	2,564	4,366	1,532	-1,149	--	383
0326-Athletic Commission Fund	313	2,502	2,281	534	2,094	2,088	540	2,094	2,175	459
0327-Court Interpreters Fund	1,663	261	161	1,763	227	360	1,630	207	360	1,477
0328-Public School Planning, Design, and Construction Review Revolving Fund	64,096	86,752	76,205	74,643	86,752	80,623	80,772	86,752	83,722	83,802
0329-Vehicle License Collection Account, Local Revenue Fund	--	14,000	14,000	--	14,000	14,000	--	14,000	14,000	--
0330-Local Revenue Fund	336,760	-237,991	962	97,807	-533,859	982	-437,034	-642,750	986	-1,080,770
0331-Sales Tax Account, Local Revenue Fund	-1	396,776	--	396,775	621,849	--	1,018,624	723,144	--	1,741,768
0332-Vehicle License Fee Account, Local Revenue Fund	1	171,807	--	171,808	246,984	--	418,792	274,176	--	692,968
0333-Sales Tax Growth Account, Local Revenue Fund	-1	--	--	-1	--	--	-1	--	--	-1
0335-Registered Environmental Health Specialist Fund	142	461	451	152	538	541	149	538	533	154
0336-Mine Reclamation Account	2,562	4,757	4,868	2,451	5,872	6,182	2,141	4,531	6,062	610
0338-Strong-Motion Instrumentation and Seismic Hazards Mapping Fund	13,685	15,055	14,531	14,209	14,688	16,236	12,661	19,668	14,946	17,383
0342-State School Fund	558	37,091	36,287	1,362	37,091	37,138	1,315	37,091	37,138	1,268
0347-School Land Bank Fund	17,087	440	1,727	15,800	440	2,272	13,968	32,440	2,237	44,171
0348-Senate Operating Fund	7	--	--	7	--	--	7	--	--	7
0351-Mental Health Subaccount, Sales Tax Account	--	1,465,661	1,456,674	8,987	1,468,181	1,449,622	27,546	1,468,181	1,449,622	46,105
0352-Social Services Subaccount, Sales Tax Account	--	2,535,301	2,480,037	55,264	2,535,301	2,480,037	110,528	2,535,301	2,480,037	165,792
0353-Health Subaccount, Sales Tax Account	1,453	137,542	140,149	-1,154	137,542	140,149	-3,761	137,542	140,149	-6,368
0354-Caseload Subaccount, Sales Tax Growth Account	55,264	75,530	77,071	53,723	75,530	77,071	52,182	75,530	77,071	50,641

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0361-General Growth Subaccount, Sales Tax Growth Account	-326,775	89,219	169,155	-406,711	89,219	169,155	-486,647	89,219	169,155	-566,583
0365-Historic Property Maintenance Fund	1,455	584	1,110	929	752	1,137	544	752	1,137	159
0367-Indian Gaming Special Distribution Fund	128,990	69,130	35,706	162,414	74,191	40,682	195,923	68,186	40,046	224,063
0371-California Beach and Coastal Enhancement Account, California Environmental License Plate Fund	986	1,097	1,019	1,064	1,050	1,493	621	1,050	1,489	182
0375-Disaster Response-Emergency Operations Account, Special Fund for Economic Uncertainties	23	--	--	23	--	--	23	--	--	23
0376-Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund	1,165	2,955	2,486	1,634	3,209	3,134	1,709	2,988	3,470	1,227
0378-False Claims Act Fund	490	20,701	19,203	1,988	26,756	26,407	2,337	27,329	26,378	3,288
0381-Public Interest Research, Development, and Demonstration Fund	12,628	368	637	12,359	32	1,237	11,154	32	893	10,293
0382-Renewable Resource Trust Fund	45,590	1,143	1,473	45,260	110	1,396	43,974	20,110	1,430	62,654
0384-The Salmon and Steelhead Trout Restoration Account	97	--	--	97	--	--	97	--	--	97
0386-Solid Waste Disposal Site Cleanup Trust Fund	4,570	5,117	3,177	6,510	5,117	8,523	3,104	9,117	6,016	6,205
0387-Integrated Waste Management Account, Integrated Waste Management Fund	41,260	50,340	57,322	34,278	56,753	64,357	26,674	56,753	64,161	19,266
0392-State Parks and Recreation Fund	196,837	232,900	322,180	107,557	260,454	312,701	55,310	254,679	285,211	24,778
0396-Self-Insurance Plans Fund	2,043	4,694	4,878	1,859	5,265	5,041	2,083	5,265	5,067	2,281
0399-Structural Pest Control Education and Enforcement Fund	1,605	453	344	1,714	468	331	1,851	470	330	1,991
0400-Real Estate Appraisers Regulation Fund	5,172	6,372	6,126	5,418	5,008	7,035	3,391	4,819	7,029	1,181
0407-Teacher Credentials Fund	11,653	34,659	27,141	19,171	21,738	26,107	14,802	19,840	28,039	6,603
0408-Test Development and Administration Account, Teacher Credentials Fund	2,480	779	2,357	902	-902	--	--	--	--	--
0410-Transcript Reimbursement Fund	571	10	173	408	4	--	412	4	--	416

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0421-Vehicle Inspection and Repair Fund	161,221	125,210	152,107	134,324	127,262	168,373	93,213	174,868	168,931	99,150
0425-Victim - Witness Assistance Fund	16	2	--	18	2	--	20	2	--	22
0429-Local Jurisdiction Energy Assistance Account	396	69	--	465	1	--	466	1	--	467
0434-Air Toxics Inventory and Assessment Account	4,968	1,171	114	6,025	1,449	765	6,709	1,449	744	7,414
0436-Underground Storage Tank Tester Account	29	20	21	28	20	21	27	20	22	25
0437-State Assistance For Fire Equipment Account	3,012	100	100	3,012	100	100	3,012	100	100	3,012
0439-Underground Storage Tank Cleanup Fund	385,119	777,683	502,081	660,721	264,140	608,402	316,459	109,542	306,523	119,478
0447-Wildlife Restoration Fund	5,459	1,162	260	6,361	1,162	516	7,007	1,162	455	7,714
0448-Occupancy Compliance Monitoring Account, Tax Credit Allocation Fee Account	34,294	6,519	6,011	34,802	7,455	8,528	33,729	67,455	8,656	92,528
0449-Winter Recreation Fund	1,136	615	353	1,398	615	828	1,185	736	426	1,495
0452-Elevator Safety Account	32,808	33,906	34,981	31,733	35,631	45,815	21,549	35,631	46,535	10,645
0453-Pressure Vessel Account	485	5,605	4,672	1,418	5,623	6,170	871	5,623	6,485	9
0457-Tax Credit Allocation Fee Account	47,408	11,013	5,078	53,343	-6,656	6,976	39,711	73,344	7,061	105,994
0458-Site Operation and Maintenance Account, Hazardous Substance Account	22,265	561	403	22,423	941	528	22,836	941	397	23,380
0460-Dealers Record of Sale Special Account	32,448	32,267	34,123	30,592	32,267	47,978	14,881	30,622	39,939	5,564
0461-Public Utilities Commission Transportation Reimbursement Account	23,833	27,264	28,463	22,634	32,737	33,651	21,720	23,684	34,307	11,097
0462-Public Utilities Commission Utilities Reimbursement Account	208,293	304,404	206,119	306,578	214,526	280,693	240,411	188,321	295,045	133,687
0464-California High-Cost Fund-A Administrative Committee Fund	18,224	41,840	35,003	25,061	43,767	49,559	19,269	50,767	49,554	20,482
0465-Energy Resources Programs Account	100,540	71,691	85,821	86,410	71,702	95,024	63,088	77,333	95,711	44,710
0467-State Notes Expense Account	250	--	--	250	--	--	250	--	--	250
0470-California High-Cost Fund-B Administrative Committee Fund	17,473	331	7,945	9,859	84,476	13,756	80,579	476	22,522	58,533
0471-Universal Lifeline Telephone Service Trust Administrative Committee Fund	372,678	295,694	231,867	436,505	363,655	347,976	452,184	363,655	347,729	468,110

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0475-Underground Storage Tank Fund	111	1	--	112	1	--	113	1	--	114
0478-Vectorborne Disease Account	150	53	151	52	191	219	24	191	198	17
0479-Energy Technologies and Research, Development and Demonstration Account	46	1	--	47	1	--	48	3,001	--	3,049
0481-Garment Manufacturers Special Account	5,199	404	500	5,103	295	500	4,898	295	500	4,693
0483-Deaf and Disabled Telecommunications Program	68,269	63,758	48,569	83,458	39,716	68,562	54,612	64,716	72,269	47,059
Administrative Committee Fund										
0485-Armory Discretionary Improvement Account	691	60	37	714	50	147	617	50	139	528
0487-Financial Responsibility Penalty Account	571	82	--	653	262	--	915	262	--	1,177
0492-State Athletic Commission Neurological Examination Account	370	42	58	354	4	58	300	4	58	246
0493-California Teleconnect Fund	87,787	58,120	51,286	94,621	56,136	108,599	42,158	108,136	108,583	41,711
Administrative Committee Fund										
0494-Other - Unallocated Special Funds	-497,450	--	2,370	-499,820	--	53,123	-552,943	--	-1,349,968	797,025
0496-Developmental Disabilities Services Account	153	--	--	153	150	150	153	150	150	153
0497-Local Government Geothermal Resources Revolving Subaccount, Geothermal Resources Development Account	5,655	1,533	66	7,122	1,400	2,956	5,566	1,400	1,727	5,239
0557-Toxic Substances Control Account	192,435	264,542	330,141	126,836	193,295	274,824	45,307	110,491	121,739	34,059
0558-Farm and Ranch Solid Waste Cleanup and Abatement Account	1,321	1,006	1,159	1,168	1,006	1,342	832	1,006	1,246	592
0566-Department of Justice Child Abuse Fund	1,091	472	536	1,027	336	575	788	336	572	552
0567-Gambling Control Fund	19,767	18,728	25,165	13,330	18,972	26,243	6,059	69,269	26,122	49,206
0569-Gambling Control Fines and Penalties Account	8,611	460	1,328	7,743	448	2,136	6,055	7,658	545	13,168
0577-Abandoned Watercraft Abatement Fund	588	2,750	2,750	588	2,750	2,750	588	2,750	2,750	588
0582-High Polluter Repair or Removal Account	38,586	40,150	23,614	55,122	14,667	52,671	17,118	99,455	52,247	64,326
0585-Counties Children and Families Account, California Children and Families Trust Fund	43,992	269,752	269,752	43,992	269,752	269,752	43,992	269,752	269,752	43,992

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
0587-Family Law Trust Fund	3,829	10,829	1,433	13,225	2,803	1,840	14,188	2,775	1,862	15,101
0593-Coastal Access Account, State Coastal Conservancy Fund	1,595	706	758	1,543	736	781	1,498	736	778	1,456
0623-California Children and Families First Trust Fund	85,564	12,564	8,055	90,073	-25,465	13,046	51,562	-38,034	13,528	--
0631-Mass Media Communications Account, California Children and Families Trust Fund	16,136	21,091	21,091	16,136	21,091	21,091	16,136	21,091	21,091	16,136
0634-Education Account, California Children and Families Trust Fund	53,120	18,687	18,687	53,120	18,687	18,687	53,120	18,687	18,687	53,120
0636-Child Care Account, California Children and Families Trust Fund	27,106	11,105	11,105	27,106	11,105	11,105	27,106	11,105	11,105	27,106
0637-Research and Development Account, California Children and Families Trust Fund	44,004	11,319	11,319	44,004	11,319	11,319	44,004	11,319	11,319	44,004
0638-Administration Account, California Children and Families Trust Fund	5,532	3,562	4,559	4,535	3,562	4,528	3,569	3,562	4,680	2,451
0639-Unallocated Account, California Children and Families Trust Fund	13,642	6,847	6,847	13,642	6,847	6,847	13,642	6,847	6,847	13,642
0642-Domestic Violence Training and Education Fund	1,510	645	319	1,836	685	710	1,811	685	727	1,769
0643-Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund	1	--	--	1	--	--	1	--	--	1
0648-Mobilehome-Manufactured Home Revolving Fund	9,059	24,447	23,603	9,903	23,681	26,649	6,935	23,681	26,848	3,768
0704-Accountancy Fund, Professions and Vocations Board	11,183	16,991	17,260	10,914	27,751	20,849	17,816	21,753	20,988	18,581
0706-California Architects Board Fund	4,443	3,075	4,481	3,037	5,812	5,562	3,287	3,915	5,474	1,728
0717-Cemetery and Funeral Fund	3,670	5,156	6,162	2,664	6,813	7,292	2,185	6,865	7,292	1,758
0735-Contractors License Fund	9,654	96,799	80,633	25,820	94,052	87,473	32,399	96,138	88,460	40,077
0741-State Dentistry Fund	13,774	22,138	18,273	17,639	18,752	22,156	14,235	23,941	22,105	16,071
0752-Home Furnishings and Thermal Insulation Fund	6,818	5,018	5,274	6,562	5,565	6,844	5,283	-4,226	--	1,057
0755-Licensed Midwifery Fund	260	87	124	223	82	127	178	84	127	135
0757-California Board of Architectural Examiners - Landscape Architects Fund	958	868	1,173	653	1,184	1,410	427	1,531	1,353	605

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0758-Contingent Fund of the Medical Board of California	6,669	77,729	71,792	12,606	90,192	86,994	15,804	76,719	87,944	4,579
0759-Physical Therapy Fund	5,323	6,967	6,871	5,419	7,061	8,032	4,448	7,232	7,762	3,918
0761-Board of Registered Nursing Fund, Professions and Vocations Fund	56,290	81,182	60,410	77,062	18,247	62,852	32,457	115,570	66,540	81,487
0763-Optometry Fund, Professions and Vocations Fund	2,077	2,564	2,909	1,732	3,738	3,762	1,708	3,156	4,387	477
0767-Pharmacy Board Contingent Fund, Professions and Vocations Fund	13,855	35,312	31,916	17,251	33,663	36,604	14,310	36,038	38,032	12,316
0769-Private Investigator Fund	425	9	--	434	-434	--	--	--	--	--
0770-Professional Engineers, Land Surveyor's, and Geologist's Fund	3,690	11,394	12,603	2,481	12,766	12,395	2,852	11,918	14,308	462
0771-Court Reporters Fund	1,101	1,412	1,222	1,291	1,372	1,378	1,285	1,364	1,389	1,260
0773-Behavioral Science Examiners Fund, Professions and Vocations Fund	11,194	20,422	13,155	18,461	10,605	15,098	13,968	20,902	15,295	19,575
0775-Structural Pest Control Fund	3,584	5,529	5,912	3,201	5,858	7,300	1,759	5,844	7,436	167
0777-Veterinary Medical Board Contingent Fund	6,887	8,467	7,084	8,270	8,511	8,185	8,596	8,477	9,291	7,782
0779-Vocational Nursing and Psychiatric Technicians Fund	2,573	23,323	18,049	7,847	24,600	19,683	12,764	24,693	19,400	18,057
0847-Asset Forfeiture Fund	--	--	--	--	--	--	--	--	740	-740
0932-Trial Court Trust Fund	220,088	1,134,044	1,122,154	231,978	1,165,895	1,215,833	182,040	1,156,303	1,319,134	19,209
0933-Managed Care Fund	27,802	140,285	115,977	52,110	148,332	173,501	26,941	144,792	171,337	396
0940-Bosco-Keene Renewable Resources Investment Fund	2,015	1,170	1,090	2,095	1,169	1,318	1,946	1,169	1,293	1,822
1003-Cleanup Loans and Environmental Assistance to Neighborhoods Account	3,042	--	--	3,042	-40	1,000	2,002	-40	1,000	962
1006-Rural CUPA Reimbursement Account	196	--	-55	251	--	--	251	--	--	251
1008-Firearms Safety and Enforcement Special Fund	12,887	8,187	11,107	9,967	9,687	12,638	7,016	19,031	12,564	13,483
1010-Natural Heritage Preservation Tax Credit Reimbursement Account	-7,608	--	--	-7,608	--	--	-7,608	--	--	-7,608
1011-Budget Stabilization Account	21,708,422	--	--	21,708,422	1,424,000	--	23,132,422	-12,026,000	--	11,106,422
1017-Umbilical Cord Blood Collection Program Fund	10,194	3,314	2,500	11,008	3,398	2,500	11,906	3,398	2,500	12,804
1018-Lake Tahoe Science and Lake Improvement Account, General Fund	2,418	1,205	1,117	2,506	1,205	1,395	2,316	1,205	1,708	1,813

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1019-Safety Net Reserve Fund	900,000	--	--	900,000	--	--	900,000	-900,000	--	--
1027-Full-Day Kindergarten Facilities Account	489,358	--	124,159	365,199	--	362,554	2,645	--	--	2,645
1029-The Public School System Stabilization Account	8,141,508	--	-338,831	8,480,339	--	2,750,812	5,729,527	--	1,877,690	3,851,837
1031-California Institute for Regenerative Medicine Licensing Revenues and Royalties Fund	15,670	444	--	16,114	668	2,000	14,782	668	3,000	12,450
2503-SR-710 Rehabilitation Account	257	--	-243	500	715	15	1,200	500	500	1,200
2504-Advance Mitigation Account, State Transportation Fund	123,212	2,745	114	125,843	4,400	3,500	126,743	4,400	5,000	126,143
3001-Public Beach Restoration Fund	3,163	--	--	3,163	--	--	3,163	--	--	3,163
3002-Electrician Certification Fund	14,249	2,040	3,166	13,123	2,350	3,312	12,161	2,350	3,314	11,197
3004-Garment Industry Regulations Fund	1,980	1,788	1,925	1,843	2,235	2,843	1,235	2,235	3,464	6
3007-Traffic Congestion Relief Fund	36,231	-2,267	629	33,335	-5,790	495	27,050	-4,962	492	21,596
3010-Pierces Disease Management Account	11,717	4,716	10,037	6,396	3,831	5,551	4,676	3,831	5,498	3,009
3013-California Central Coast State Veterans Cemetery at Fort Ord Operations Fund	171	90	74	187	90	71	206	90	68	228
3015-Gas Consumption Surcharge Fund	26,743	814,910	627,866	213,787	960,444	563,129	611,102	960,444	563,171	1,008,375
3016-Missing Persons DNA Data Base Fund	5,095	3,691	4,276	4,510	3,691	4,515	3,686	3,653	4,497	2,842
3017-Occupational Therapy Fund	1,420	3,048	2,990	1,478	3,097	3,633	942	3,179	3,597	524
3018-Drug and Device Safety Fund	3,799	6,344	7,180	2,963	6,728	8,726	965	7,064	7,773	256
3019-Substance Abuse Treatment Trust Fund	277	--	--	277	--	--	277	--	--	277
3020-Tobacco Settlement Fund	1,215	--	--	1,215	--	--	1,215	--	--	1,215
3022-Apprenticeship Training Contribution Fund	53,283	17,650	15,646	55,287	19,900	16,229	58,958	19,900	16,298	62,560
3024-Rigid Container Account	51	212	1	262	212	186	288	212	189	311
3025-Abandoned Mine Reclamation and Minerals Fund Subaccount, Mine Reclamation Account	4,660	1,278	315	5,623	1,253	810	6,066	1,071	1,247	5,890
3027-Trauma Care Fund	6	--	--	6	--	--	6	--	--	6
3030-Workers Occupational Safety and Health Education Fund	2,791	1,010	1,169	2,632	1,030	1,218	2,444	1,030	1,170	2,304

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3034-Antiterrorism Fund	2,126	885	1,220	1,791	885	1,516	1,160	885	1,500	545
3035-Environmental Quality Assessment Fund	1	--	--	1	--	--	1	--	--	1
3036-Alcohol Beverage Control Fund	13,206	80,577	85,196	8,587	98,022	87,144	19,465	104,279	111,553	12,191
3037-State Court Facilities Construction Fund	292,210	273,794	386,416	179,588	234,516	333,533	80,571	216,547	247,330	49,788
3039-Dentally Underserved Account, State Dentistry Fund	980	19	207	792	11	133	670	11	133	548
3042-Victims of Corporate Fraud Compensation Fund	3,358	1,898	2,250	3,006	1,755	1,571	3,190	1,755	1,603	3,342
3046-Oil, Gas, and Geothermal Administrative Fund	12,426	133,346	131,170	14,602	140,384	140,880	14,106	150,187	160,320	3,973
3053-Public Rights Law Enforcement Special Fund	4,227	16,481	14,732	5,976	18,253	18,544	5,685	18,797	18,250	6,232
3054-Health Care Benefits Fund	1,153	2,200	2,200	1,153	2,200	2,200	1,153	2,200	2,200	1,153
3056-Safe Drinking Water and Toxic Enforcement Fund	5,252	3,996	2,531	6,717	3,062	3,150	6,629	3,062	2,867	6,824
3057-Dam Safety Fund	8,513	24,538	23,868	9,183	24,684	28,983	4,884	26,361	29,516	1,729
3058-Water Rights Fund	6,650	32,703	35,155	4,198	33,916	35,745	2,369	36,406	37,703	1,072
3060-Appellate Court Trust Fund	24,018	10,881	5,265	29,634	5,897	11,667	23,864	5,675	11,330	18,209
3062-Energy Facility License and Compliance Fund	12,348	7,351	7,638	12,061	4,036	7,127	8,970	4,036	7,142	5,864
3063-State Responsibility Area Fire Prevention Fund	1,639	--	--	1,639	--	--	1,639	--	--	1,639
3064-Mental Health Practitioner Education Fund	1,786	1,076	758	2,104	725	769	2,060	-275	765	1,020
3065-Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	131,204	100,366	83,255	148,315	58,771	92,498	114,588	57,777	96,023	76,342
3066-Court Facilities Trust Fund	26,054	98,885	98,297	26,642	99,697	104,030	22,309	99,121	104,030	17,400
3067-Cigarette and Tobacco Products Compliance Fund	9,357	10,066	8,742	10,681	10,618	14,115	7,184	10,618	14,668	3,134
3068-Vocational Nurse Education Fund	1,033	269	145	1,157	216	240	1,133	-784	235	114
3069-Naturopathic Doctors Fund	732	558	402	888	561	799	650	550	797	403
3070-Nontoxic Dry Cleaning Incentive Trust Fund	521	10	4	527	--	8	519	--	6	513
3071-Car Wash Worker Restitution Fund	2,463	198	421	2,240	215	421	2,034	215	421	1,828
3072-Car Wash Worker Fund	4,097	295	877	3,515	320	886	2,949	320	879	2,390
3074-Medical Marijuana Program Fund	11	--	--	11	--	--	11	--	--	11

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3075-Unlawful Sales Reduction Fund	85	--	--	85	--	--	85	--	--	85
3078-Labor and Workforce Development Fund	141,236	70,320	13,907	197,649	91,450	113,261	175,838	1,450	57,739	119,549
3079-Childrens Medical Services Rebate Fund	44,507	6,092	6,443	44,156	4,183	2,603	45,736	4,136	2,556	47,316
3080-AIDS Drug Assistance Program Rebate Fund	917,413	326,558	243,471	1,000,500	-72,160	258,228	670,112	-219,055	274,391	176,666
3081-Cannery Inspection Fund	3,368	3,769	4,549	2,588	4,347	4,560	2,375	4,347	4,700	2,022
3082-School Facilities Emergency Repair Account	873	--	--	873	--	--	873	--	--	873
3083-Welcome Center Fund	120	90	--	210	90	111	189	90	119	160
3084-State Certified Unified Program Agency Account	1,581	2,461	1,796	2,246	2,544	2,440	2,350	2,488	2,453	2,385
3085-Mental Health Services Fund	748,312	2,440,737	3,023,050	1,65,999	2,286,163	2,448,781	3,381	2,489,848	2,476,212	17,017
3086-DNA Identification Fund	6,764	36,476	40,243	2,997	37,699	39,882	814	37,699	37,977	536
3087-Unfair Competition Law Fund	8,606	38,361	35,133	11,834	45,413	46,229	11,018	46,767	45,604	12,181
3088-Registry of Charities and Fundraisers Fund	6,057	10,945	9,066	7,936	10,674	9,793	8,817	11,174	10,924	9,067
3089-Public Utilities Commission Public Advocate's Office Account	18,379	53,632	50,611	21,400	52,320	56,657	17,063	53,895	56,753	14,205
3091-Certified Access Specialist Fund	2,152	363	407	2,108	363	427	2,044	363	436	1,971
3095-Film Promotion and Marketing Fund	11	10	--	21	10	10	21	10	10	21
3096-Non-designated Public Hospital Supplemental Fund	5,016	88	-601	5,705	627	-38	6,370	682	5,333	1,719
3097-Private Hospital Supplemental Fund	39,502	22,115	-10,088	71,705	201,538	207,636	65,607	181,804	73,384	174,027
3098-State Department of Public Health Licensing and Certification Program Fund	97,036	316,731	276,875	136,892	306,046	313,076	129,862	306,046	327,775	108,133
3099-Mental Health Facility Licensing Fund	2,637	591	86	3,142	--	422	2,720	--	393	2,327
3101-Analytical Laboratory Account, Department of Food and Agriculture Fund	9,384	859	116	10,127	510	498	10,139	510	490	10,159
3103-Hatchery and Inland Fisheries Fund	12,227	25,719	29,866	8,080	27,893	30,630	5,343	27,893	30,890	2,346
3107-Transportation Debt Service Fund	--	1,364,524	1,364,524	--	1,416,117	1,416,117	--	1,448,199	1,448,199	--
3108-Professional Fiduciary Fund	317	657	720	254	794	1,017	31	1,170	1,192	9

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3109-Natural Gas Subaccount, Public Interest Research, Development, and Demonstration Fund	50,401	28,962	16,793	62,570	24,250	38,488	48,332	24,250	24,000	48,582
3110-Gambling Addiction Program Fund	2,913	208	157	2,964	109	150	2,923	290	353	2,860
3112-Equality in Prevention and Services for Domestic Abuse Fund	550	--	375	175	--	--	175	--	--	175
3113-Residential and Outpatient Program Licensing Fund	-2,029	9,914	7,846	39	10,501	8,581	1,959	8,513	10,472	--
3114-Birth Defects Monitoring Program Fund	2,998	4,447	2,507	4,938	4,703	2,880	6,761	4,703	3,224	8,240
3117-Alternative and Renewable Fuel and Vehicle Technology Fund	194,700	111,200	114,512	191,388	111,200	114,542	188,046	136,200	112,868	211,378
3119-Air Quality Improvement Fund	33,306	37,340	32,033	38,613	36,600	32,649	42,564	42,600	32,889	52,275
3120-State Fire Marshal Fireworks Enforcement and Disposal Fund	228	--	--	228	--	--	228	--	--	228
3121-Occupational Safety and Health Fund	94,346	147,966	122,250	120,062	146,496	158,238	108,320	146,496	144,795	110,021
3122-Enhanced Fleet Modernization Subaccount, High Polluter Repair or Removal Account	32,459	34,931	16,493	50,897	4,439	33,522	21,814	38,182	33,523	26,473
3123-Coastal Act Services Fund	3,677	1,804	1,410	4,071	1,764	1,955	3,880	1,764	1,989	3,655
3131-California Bingo Fund	708	--	--	708	-708	--	--	--	--	--
3132-Charity Bingo Mitigation Fund	5	--	--	5	--	--	5	--	--	5
3133-Managed Care Administrative Fines and Penalties Fund	5,326	-3,032	--	2,294	42,105	--	44,399	-40,700	--	3,699
3134-School District Account, Underground Storage Tank Cleanup Fund	1,838	11	--	1,849	224	--	2,073	11	--	2,084
3136-Foreclosure Consultant Regulation Fund	16	2	--	18	2	--	20	2	--	22
3137-Emergency Medical Technician Certification Fund	1,201	1,579	961	1,819	1,596	1,804	1,611	1,588	1,819	1,380
3138-Immediate and Critical Needs Account, State Court Facilities Construction Fund	-115,684	115,684	--	--	--	--	--	--	--	--
3139-Specialized License Plate Fund	685	456	714	427	478	747	158	476	581	53
3140-State Dental Hygiene Fund	1,601	3,344	2,312	2,633	3,322	3,139	2,816	3,321	3,199	2,938
3141-California Advanced Services Fund	181,323	70,464	82,297	169,490	87,393	86,034	170,849	87,393	150,084	108,158

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3144-Building Standards Administration Special Revolving Fund	6,149	5,350	3,949	7,550	5,450	4,752	8,248	5,450	4,729	8,969
3145-Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund	10,703	30	--	10,733	30,332	30,000	11,065	30	--	11,095
3147-State Water Pollution Control Revolving Fund Small Community Grant Fund	21,437	10,582	8,000	24,019	12,128	8,000	28,147	10,582	8,000	30,729
3149-Local Safety and Protection Account, Transportation Tax Fund	709	--	--	709	--	--	709	--	--	709
3150-State Public Works Enforcement Fund	21,140	13,600	13,998	20,742	15,320	25,057	11,005	15,320	25,951	374
3151-Internal Health Information Integrity Quality Improvement Account	1	--	--	1	--	--	1	--	--	1
3152-Labor Enforcement and Compliance Fund	66,718	152,035	120,294	98,459	126,151	133,453	91,157	126,151	137,354	79,954
3153-Horse Racing Fund	3,950	19,130	21,041	2,039	20,738	20,738	2,039	21,127	21,127	2,039
3155-Lead-Related Construction Fund	662	1,076	1,014	724	1,100	1,412	412	1,100	1,412	100
3156-Children's Health and Human Services Special Fund	416,312	36,037	297,152	155,197	20,243	175,439	1	--	--	1
3158-Hospital Quality Assurance Revenue Fund	1,213,308	3,099,673	3,156,176	1,156,805	7,014,254	5,973,891	2,197,168	4,253,711	4,209,759	2,241,120
3160-Wastewater Operator Certification Fund	1,183	1,167	2,040	310	2,330	2,093	547	1,978	2,070	455
3164-Renewable Energy Resources Development Fee Trust Fund	164	--	--	164	--	--	164	--	--	164
3165-Enterprise Zone Fund	229	5	--	234	3	--	237	3	--	240
3167-Skilled Nursing Facility Quality and Accountability Fund	26,481	1,685	25,967	2,199	-423	1,176	600	-423	--	177
3168-Emergency Medical Air Transportation and Children's Coverage Fund	2,633	3,208	5,431	410	2,332	2,111	631	24	--	655
3170-Heritage Enrichment Resource Fund	837	178	32	983	178	45	1,116	178	45	1,249
3171-Local Revenue Fund 2011	--	38,009	-20,012	58,021	266,017	-21,233	345,271	457,390	-22,229	824,890
3172-Public Hospital Investment, Improvement, and Incentive Fund	618	--	--	618	--	--	618	--	--	618
3195-Carpet Stewardship Account, Integrated Waste Management Fund	1,157	1,069	703	1,523	1,069	768	1,824	1,069	758	2,135

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3196-Carpet Stewardship Penalty Subaccount, Integrated Waste Management Fund	1,175	--	--	1,175	--	--	1,175	--	--	1,175
3200-CatWORKs Maintenance of Effort Subaccount, Sales Tax Account	--	752,888	752,888	--	752,888	752,888	--	752,888	752,888	--
3201-Low Income Health Program MCE Out-of-Network Emergency Care Services Fund	814	12	--	826	29	--	855	29	--	884
3202-Architectural Paint Stewardship Account, Integrated Waste Management Fund	868	590	412	1,046	590	522	1,114	590	511	1,193
3205-Appliance Efficiency Enforcement Subaccount, Energy Resources Programs Account	905	3,004	1,018	2,891	3,004	3,487	2,408	3,004	3,093	2,319
3209-Health Plan Improvement Trust Fund	3,529	3,525	1,729	5,325	2,447	3,378	4,394	2,455	2,839	4,010
3210-Davis-Dolwig Account, California Water Resources Development Bond Fund	12,952	10,397	9,229	14,120	10,000	22,735	1,385	10,000	10,000	1,385
3211-Electric Program Investment Charge Fund	78,561	148,000	148,380	78,181	148,000	150,178	76,003	148,000	148,704	75,299
3212-Timber Regulation and Forest Restoration Fund	49,763	61,649	52,151	59,261	46,000	55,383	49,878	46,000	55,715	40,163
3213-Long-Term Care Quality Assurance Fund	93,617	548,083	538,129	103,571	613,511	540,161	176,921	612,875	539,546	250,250
3216-Protective Services Subaccount, Support Services Account	--	2,984,709	2,984,709	--	3,056,547	3,056,547	--	3,056,547	3,056,547	--
3217-Behavioral Health Subaccount, Support Services Account	--	2,132,357	2,136,042	-3,685	2,215,862	2,215,862	-3,685	2,215,862	2,215,862	-3,685
3221-Trial Court Security Subaccount, Law Enforcement Services Account	--	637,294	637,294	--	645,890	645,890	--	645,890	645,890	--
3222-Enhancing Law Enforcement Activities Subaccount, Law Enforcement Services Account	--	489,900	489,900	--	489,900	489,900	--	489,900	489,900	--
3223-Community Corrections Subaccount, Law Enforcement Services Account	--	1,893,212	1,893,212	--	1,957,682	1,957,682	--	1,957,682	1,957,682	--
3224-District Attorney and Public Defender Subaccount, Law Enforcement Services Account	--	76,721	76,721	--	81,019	81,019	--	81,019	81,019	--

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3226-Juvenile Reentry Grant Special Account, Juvenile Justice Subaccount	--	13,228	13,228	--	13,702	13,702	--	13,702	13,702	--
3227-Youthful Offender Block Grant Special Account, Juvenile Justice Subaccount	--	226,441	226,441	--	234,563	234,563	--	234,563	234,563	--
3228-Greenhouse Gas Reduction Fund	3,937,179	4,021,312	4,049,860	3,908,631	4,839,056	8,524,681	223,006	4,203,434	4,300,371	126,069
3230-Juvenile Justice Growth Special Account, Law Enforcement Services Growth Subaccount	--	8,596	8,596	--	1,002	1,002	--	1,002	1,002	--
3231-Enhancing Law Enforcement Activities Growth Special Account, Enhancing Law Enforcement Activities Subaccount	--	347,338	347,338	--	336,814	336,814	--	336,814	336,814	--
3232-District Attorney and Public Defender Growth Special Account, Law Enforcement Services Growth Subaccount	--	4,298	4,298	--	501	501	--	501	501	--
3233-Community Corrections Growth Special Account, Law Enforcement Services Growth Subaccount	--	64,470	64,470	--	7,514	7,514	--	7,514	7,514	--
3234-Trial Court Security Growth Special Account, Law Enforcement Services Growth Subaccount	--	8,596	8,596	--	1,002	1,002	--	1,002	1,002	--
3235-Behavioral Health Services Growth Special Account, Support Services Growth Subaccount	--	79,820	79,820	--	9,304	9,304	--	9,304	9,304	--
3236-Protective Services Growth Special Account, Support Services Growth Subaccount	--	71,838	71,838	--	8,374	8,374	--	8,374	8,374	--
3237-Cost of Implementation Account, Air Pollution Control Fund	11,763	100,532	105,530	6,765	135,589	137,826	4,528	134,586	133,831	5,283
3238-State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund	1,969	5,010	1,353	5,626	74	--	5,700	--	--	5,700
3239-Women and Childrens Residential Treatment Services Special Account	--	5,104	5,104	--	5,104	5,104	--	5,104	5,104	--
3240-Secondhand Dealer and Pawnbroker Fund	2,981	543	656	2,868	543	860	2,551	543	813	2,281

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3244-Political Disclosure, Accountability, Transparency, and Access Fund	551	705	1,115	141	642	608	175	787	646	316
3245-Disability Access and Education Revolving Fund	2,948	963	772	3,139	963	813	3,289	963	844	3,408
3246-Civil Rights Enforcement and Litigation Fund	3,061	7,512	55	10,518	500	569	10,449	500	555	10,394
3248-Family Support Subaccount, Sales Tax Account	-1,453	412,918	470,616	-59,151	412,918	470,616	-116,849	412,918	470,616	-174,547
3249-Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account	--	358,231	502,379	-144,148	358,231	502,379	-288,296	358,231	502,379	-432,444
3251-Prepaid Mobile Telephony Services Surcharge Fund	156	--	--	156	--	--	156	--	--	156
3252-CURES Fund	743	3,358	2,943	1,158	2,660	2,937	881	2,752	2,918	715
3254-Business Programs Modernization Fund	3,492	1,925	1,511	3,906	1,782	178	5,510	1,782	76	7,216
3255-Home Care Fund	2,181	7,516	7,509	2,188	7,969	7,496	2,661	7,258	7,424	2,495
3256-Specialized First Aid Training Program Approval Fund	30	9	--	39	9	--	48	9	--	57
3257-Used Mattress Recycling Fund	2,110	-200	12	1,898	-400	36	1,462	-400	39	1,023
3258-Mattress Recovery and Recycling Penalty Account, Used Mattress Recycling Fund	34	10	--	44	10	--	54	10	--	64
3259-Recidivism Reduction Fund	7,316	--	--	7,316	--	--	7,316	-7,316	--	--
3261-Vessel Operator Certification Account, Harbors and Watercraft Revolving Fund	1,896	578	675	1,799	400	1,017	1,182	400	1,065	517
3262-Expedited Claim Account, Underground Storage Tank Cleanup Fund	20,272	--	--	20,272	--	--	20,272	--	--	20,272
3263-College Access Tax Credit Fund	581	461	86	956	501	473	984	501	742	743
3264-Site Cleanup Subaccount	23,425	56,072	48,560	30,937	30,171	42,269	18,839	29,296	48,135	--
3265-Prepaid MTS PUC Account	31	--	--	31	--	--	31	--	--	31
3267-Reusable Grocery Bag Fund	1,022	--	--	1,022	--	--	1,022	--	--	1,022
3268-Senior Citizens and Disabled Citizens Property Tax Postponement Fund	13,285	5,190	8,462	10,013	5,442	8,990	6,465	5,442	9,019	2,888
3270-Local Charges for Prepaid Mobile Telephony Service Fund	39	1,864	1,903	--	1,164	1,164	--	1,164	1,164	--
3273-Employment Opportunity Fund	359	--	-3,891	4,250	--	4,251	-1	--	--	-1

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Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3274-Social Services Subaccount, Vehicle License Fee Account	1,691	212,632	210,941	3,382	212,632	210,941	5,073	212,632	210,941	6,764
3276-CatWORKs Maintenance of Effort Subaccount, Vehicle License Fee Account	--	367,663	367,663	--	367,663	367,663	--	367,663	367,663	--
3278-Mental Health Subaccount, Vehicle License Fee Account	3,883	51,882	48,030	7,735	51,725	48,030	11,430	95,999	48,030	59,399
3279-Health Subaccount, Vehicle License Fee Account	8,376	1,053,168	1,044,792	16,752	1,053,168	1,044,792	25,128	1,053,168	1,044,792	33,504
3280-General Growth Subaccount, Vehicle License Fee Growth Account	--	72,363	91,502	-19,139	72,363	91,502	-38,278	72,363	91,502	-57,417
3281-Family Support Subaccount, Vehicle License Fee Account	1,454	182,713	181,259	2,908	182,713	181,259	4,362	182,713	181,259	5,816
3282-Child Poverty and Family Supplemental Support Subaccount, Vehicle License Fee Account	3,280	412,396	409,116	6,560	412,396	409,116	9,840	412,396	409,116	13,120
3285-Electronic Recording Authorization Fund	14	328	342	--	378	319	59	378	314	123
3286-Safe Neighborhoods and Schools Fund	8,747	-104,498	-107,677	11,926	-73,142	-72,973	11,757	-56,816	-56,559	11,500
3287-Second Chance Fund	108,220	104,498	93,734	118,984	73,142	73,162	118,964	56,816	56,830	118,950
3288-Cannabis Control Fund	185,835	139,667	179,111	146,391	142,521	184,571	104,341	149,221	173,088	80,474
3290-Road Maintenance and Rehabilitation Account, State Transportation Fund	1,388,960	3,682,047	2,814,948	2,256,059	4,044,267	3,314,447	2,985,879	4,261,025	3,505,447	3,741,457
3291-Trade Corridor Enhancement Account, State Transportation Fund	937,412	400,562	288,659	1,049,315	422,055	563,599	907,771	435,086	550,243	792,614
3292-State Project Infrastructure Fund	46	-69,592	-917,000	847,454	-629,637	--	217,817	250,000	--	467,817
3294-Consumer Recovery Account	--	--	582	-582	--	--	-582	--	--	-582
3295-Education and Research Account	1,877	--	217	1,660	200	215	1,645	200	216	1,629
3297-Major League Sporting Event Raffle Fund	2,956	-287	249	2,420	718	499	2,639	718	492	2,865
3299-Oil and Gas Environmental Remediation Account	1,619	58	21	1,656	257	53	1,860	200	50	2,010
3301-Lead-Acid Battery Cleanup Fund	38,330	33,806	9,901	62,235	32,909	54,705	40,439	32,909	41,231	32,117
3302-Safe Energy Infrastructure and Excavation Fund	8,537	8,012	4,868	11,681	8,800	6,172	14,309	8,800	6,150	16,959
3303-Ammunition Safety and Enforcement Special Fund	3,641	1,367	4,497	511	5,685	3,589	2,607	5,685	3,606	4,686

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3304-California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	1	7,349	640	6,710	1,489	1,489	6,710	1,512	1,512	6,710
3305-Healthcare Treatment Fund	224,188	362,913	423,294	163,807	604,994	768,801	--	596,500	596,499	1
3306-Graduate Medical Education Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	42,339	33,843	3,252	72,930	28,836	31,345	70,421	26,506	28,698	68,229
3307-State Dental Program Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	32,318	25,382	27,005	30,695	21,627	33,372	18,950	19,880	35,333	3,497
3308-Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	1,230	--	--	1,230	--	--	1,230	--	--	1,230
3309-Tobacco Prevention and Control Programs Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	15,233	-15,233	--	--	--	--	--	--	--	--
3310-Medical Research Program Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	108,780	41,365	57,053	93,092	36,890	40,968	89,014	36,372	40,030	85,356
3311-Health Care Services Plan Fines and Penalties Fund	30,686	4,327	259	34,754	--	12,558	22,196	--	12,522	9,674
3312-Natural Resources and Parks Preservation Fund	95,409	--	-49,000	144,409	-115,000	2,886	26,523	--	--	26,523
3313-Southern California Veterans Cemetery Master Development Fund	23,826	531	--	24,357	--	--	24,357	--	--	24,357
3314-California Cannabis Tax Fund	666,220	-212,951	17,457	435,812	-37,540	-136,773	535,045	3,027	13,808	524,264
3315-Household Movers Fund, Professions and Vocations Fund	7,791	3,933	3,180	8,544	4,100	3,760	8,884	-7,107	--	1,777
3318-Department of Public Health Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,991	5,076	6,532	1,535	4,325	4,829	1,031	3,976	4,178	829

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3319-Department of Tax and Fee Administration Subaccount,	7,924	5,076	3,128	9,872	4,325	4,813	9,384	3,976	5,401	7,959
Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	38,469	63,511	24,225	77,755	52,087	30,846	98,996	47,761	37,791	108,966
3320-Department of Justice Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	13,840	31,157	29,100	15,897	15,726	22,552	9,071	15,524	18,947	5,648
3321-Department of Education Subaccount, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	52,200	77,191	98,366	31,025	80,188	85,326	25,887	79,043	100,625	4,305
3322-Department of Public Health Subaccount, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	33,656	96,074	105,147	24,583	60,278	49,721	35,140	61,323	49,447	47,016
3324-Safe and Affordable Drinking Water Fund	--	130,000	130,000	--	130,000	130,000	--	130,000	130,000	--
3325-County Intervention Support Services Subaccount, Support Services Account Local Revenue Fund 2011	--	3,685	--	3,685	--	3,685	--	--	--	--
3327-Reversion Account Subaccount, Mental Health Services Fund	--	--	2,970	-2,970	--	--	-2,970	--	--	-2,970
3328-Pharmaceutical and Sharps Stewardship Fund	5,161	2,430	2,068	5,523	2,430	2,986	4,967	2,430	2,973	4,424
3329-Mobilehome Dispute Resolution Fund	2,908	3,523	3,944	2,487	3,326	4,042	1,771	3,326	4,049	1,048
3330-TNC Access for All Fund	27,479	20,101	--	47,580	45,000	45,000	47,580	45,000	45,000	47,580
3331-Medi-Cal Drug Rebate Fund	235,982	3,012,504	2,861,652	386,834	2,485,237	2,872,071	--	2,483,312	2,483,312	--
3333-Cannabis Tax Fund - Department of Tax and Fee Administration	1,188	3	--	1,191	--	--	1,191	--	10,651	-9,460
3334-The Health Care Services Special Fund	323	2,074,055	2,065,534	8,844	--	--	8,844	--	--	8,844

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3335-Cannabis Tax Fund - Department of Cannabis Control	25	--	--	25	--	--	25	--	--	25
3338-Cannabis Tax Fund - Department of Fish and Wildlife	8,897	--	5,702	3,195	--	--	3,195	10,888	10,888	3,195
3339-Cannabis Tax Fund - State Water Resources Control Board	--	--	--	--	--	--	--	17,831	17,831	--
3340-Cannabis Tax Fund - Department of Pesticide Regulation	1,781	--	--	1,781	--	--	1,781	2,774	2,774	1,781
3341-Cannabis Tax Fund - State Controller's Office	--	--	--	--	--	--	--	489	489	--
3342-Cannabis Tax Fund - Department of Finance	440	--	--	440	--	440	--	--	--	--
3345-Cannabis Tax Fund - Employment Development Department	2,531	--	--	2,531	--	--	2,531	1,637	1,637	2,531
3346-Cannabis Tax Fund - Department of Cannabis Control - Allocation 2	10,334	10,000	16,091	4,243	10,000	14,205	38	10,000	10,000	38
3347-Cannabis Tax Fund - California Highway Patrol - Allocation 2	7,303	3,000	1,677	8,626	--	8,626	--	--	--	--
3348-Cannabis Tax Fund - Governor's Office of Business and Economic Development - Allocation 2	5,197	50,000	52,974	2,223	50,000	50,000	2,223	50,000	50,000	2,223
3349-Cannabis Tax Fund - University of California San Diego Center for Medicinal Cannabis Research - Allocation 2	6,000	2,000	--	8,000	2,000	10,000	--	2,000	2,000	--
3350-Cannabis Tax Fund - Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account - Allocation 3	173,154	401,766	574,920	--	371,737	371,737	--	341,306	341,306	--
3351-Cannabis Tax Fund - Department of Fish and Wildlife, Environmental Restoration and Protection Account - Allocation 3	83,950	80,353	31,803	132,500	74,348	74,348	132,500	68,261	68,261	132,500
3352-Cannabis Tax Fund - Department of Parks and Recreation, Environmental Restoration and Protection Account - Allocation 3	--	53,569	53,569	--	49,565	49,565	--	45,507	45,507	--

**SCHEDULE 10 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF CONDITION STATEMENTS  
(Dollars in Thousands)**

Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3353-Cannabis Tax Fund - California Highway Patrol, State and Local Government Law Enforcement Account - Allocation	61,760	50,000	25,320	86,440	50,000	136,440	--	50,000	50,000	--
3354-Cannabis Tax Fund - Board of State and Community Corrections, State and Local Government Law Enforcement Account - Allocation	135,680	83,929	2,438	217,171	73,913	73,913	217,171	-36,232	63,768	117,171
3357-The Supportive Housing Program Subaccount, Mental Health Services Fund	83,620	143,065	140,971	85,714	142,605	140,000	88,319	142,605	140,000	90,924
3358-Truck Emission Check Fund	--	11,883	--	11,883	15,000	14,802	12,081	15,000	16,238	10,843
3359-Certification Compliance Fund	--	16,125	13,474	2,651	34,000	24,144	12,507	38,251	50,665	93
3360-Financial Empowerment Fund	12,213	241	2,064	10,390	--	2,380	8,010	--	2,358	5,652
3363-Financial Protection Fund	143,621	113,585	139,685	117,521	120,683	158,885	79,319	151,103	160,402	70,020
3364-Department of Fish and Wildlife - California Environmental Quality Act Fund	585	5,950	5,033	1,502	6,300	5,444	2,358	6,300	5,020	3,638
3366-California Electronic Cigarette Excise Tax Fund	711	2,026	363	2,374	1,497	4,201	-330	1,477	2,205	-1,058
3372-Data Brokers' Registry Fund	484	365	62	787	280	209	858	280	189	949
3373-Building Initiative for Low-Emissions Development Program Fund	50,880	20,018	20,000	50,898	18	495	50,421	18	--	50,439
3375-Loan Repayment Program Account, Healthcare Treatment Fund	4,812	313,791	35,223	283,380	--	55,581	227,799	--	65,742	162,057
3376-Cannabis Tax Fund - Governor's Office of Business and Economic Development	225	15,684	14,196	1,713	15,758	15,758	1,713	15,770	15,770	1,713
3377-Center for Data Insights and Innovation Fund	175	--	--	175	--	79	96	--	--	96
3378-Small Business Hiring Credit Fund	103,587	--	--	103,587	--	--	103,587	--	--	103,587
3379-Golden State Stimulus Emergency Fund	1	--	--	1	--	--	1	--	--	1
3380-Horse and Jockey Safety and Welfare Account	961	840	913	888	978	1,064	802	978	950	830
3381-Health Care Affordability Reserve Fund	333,439	--	--	333,439	-229,965	84,500	18,974	272,071	167,000	124,045

**SCHEDULE 10 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF CONDITION STATEMENTS  
(Dollars in Thousands)**

Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3383-Forced or Involuntary Sterilization Compensation Account	6,449	--	2,762	3,687	--	--	3,687	--	--	3,687
3385-Transgender, Gender Nonconforming, and Intersex (TG) Wellness and Equity Fund	--	--	-12,729	12,729	--	12,729	--	--	--	--
3387-Certified Veteran Service Provider Program Fund	20,750	--	20,750	--	--	--	--	--	--	--
3388-Cannabis Fines and Penalties Account	270	33	--	303	--	--	303	--	--	303
3390-Mercury Thermostat Collection Program Fund	400	400	174	626	400	297	729	400	305	824
3391-Small and Rural Hospital Relief Fund	--	2,952	500	2,452	1,758	--	4,210	1,892	102	6,000
3392-Nesting Bird Habitat Incentive Program Account, Fish and Game Preservation Fund	668	2,069	702	2,035	2,244	1,192	3,087	2,244	1,207	4,124
3394-California Electronic Cigarette Excise Tax Fund, Health Professions Career Opportunity Program	--	1,476	--	1,476	879	--	2,355	946	--	3,301
3395-California Electronic Cigarette Excise Tax Fund, University of California Medical Education Account	--	3,811	1,709	2,102	2,975	500	4,577	3,069	500	7,146
3396-Industrial Hemp Enrollment and Oversight Fund	--	427	--	427	794	--	1,221	1,186	2,113	294
3398-California Emergency Relief Fund	4,337,717	779	2,148,213	2,190,283	--	2,100,944	89,339	--	--	89,339
3399-Better for Families Tax Refund Fund	9,500,000	--	9,117,312	382,688	--	200,000	182,688	--	--	182,688
3401-Medi-Cal Loan Repayment Program Special Fund	--	26,131	--	26,131	20,402	--	46,533	21,045	--	67,578
3408-California Circular Economy Fund	--	11,200	512	10,688	10,396	21,084	--	10,833	10,833	--
3409-Digital Divide Account, California Teleconnect Fund	--	--	--	--	1,200	1,000	200	--	200	--
3410-Lithium Extraction Excise Tax Fund	--	2,836	--	2,836	-609	252	1,975	--	150	1,825
3413-Diablo Canyon Extension Fund	--	367,500	351,939	15,561	632,500	648,061	--	400,000	400,000	--
3414-988 State Suicide and Behavioral Health Crisis Services Fund	--	22,138	-222	22,360	44,276	55,851	10,785	44,276	43,778	11,283

**SCHEDULE 10 AT 2024-25 GOVERNOR'S BUDGET  
SUMMARY OF CONDITION STATEMENTS  
(Dollars in Thousands)**

Fund	Beginning Reserve 2022-23	Revenues 2022-23	Expenditures 2022-23	Beginning Reserve 2023-24	Revenues 2023-24	Expenditures 2023-24	Beginning Reserve 2024-25	Revenues 2024-25	Expenditures 2024-25	Ending Reserve 2024-25
3416-Covered Battery Recycling Fund	--	--	--	--	2,040	2,040	--	3,033	3,033	--
3418-Covered Battery-Embedded Waste Recycling Fee Subaccount, Electronic Waste Recovery and Recycling Account	--	--	--	--	2,025	2,025	--	2,024	2,024	--
3420-Medi-Cal County Behavioral Health Fund	--	--	--	--	--	971,944	-971,944	--	1,576,250	-2,548,194
3421-California Tobacco Directory Fund	--	22	--	22	22	--	44	22	--	66
3425-Employee Housing Regulation Fund	--	--	--	--	1,820	1,804	16	1,820	1,818	18
3427-Army Facilities Agreement Program Income Fund	--	--	--	--	2,500	2,500	--	2,500	2,500	--
3428-Managed Care Enrollment Fund	--	--	--	--	7,873,000	7,873,000	--	8,599,856	8,599,856	--
3431-Medi-Cal Provider Payment Reserve Fund	--	--	--	--	396,000	396,000	--	1,170,167	1,170,167	--
3432-Distressed Hospital Loan Program Fund	--	--	-292,101	292,101	--	--	292,101	--	--	292,101
3437-Gun Violence Prevention and School Safety Fund	--	--	--	--	2,400	2,400	--	-2,400	--	-2,400
3438-Household Goods and Services Fund, Professions and Vocations Fund	--	--	--	--	--	--	--	24,232	14,924	9,308
8059-State Community Corrections Performance Incentive Fund	616	--	-221	837	--	7	830	--	1	829
8080-Clean Energy Job Creation Fund	44	--	--	44	--	--	44	--	--	44
8507-Home & Community-Based Services American Rescue Plan Fund	1,735,555	--	270,414	1,465,141	--	1,395,554	69,587	--	89	69,498
9753-Data and Innovation Services Revolving Fund	10,172	--	-17,988	28,160	--	28,160	--	--	--	--
<b>Totals, Special Funds</b>	<b>\$73,687,653</b>	<b>\$67,893,647</b>	<b>\$77,803,523</b>	<b>\$63,777,777</b>	<b>\$79,178,851</b>	<b>\$92,323,346</b>	<b>\$50,633,282</b>	<b>\$65,227,413</b>	<b>\$80,777,352</b>	<b>\$35,083,343</b>
<b>GRAND TOTALS</b>	<b>\$135,424,417</b>	<b>\$248,309,846</b>	<b>\$277,878,227</b>	<b>\$105,856,036</b>	<b>\$276,037,988</b>	<b>\$323,231,293</b>	<b>\$58,662,731</b>	<b>\$279,926,236</b>	<b>\$289,495,632</b>	<b>\$49,093,335</b>

**SCHEDULE 11 AT 2024-25 GOVERNOR'S BUDGET  
STATEMENT OF GENERAL OBLIGATION BOND & COMMERCIAL PAPER DEBT OF THE STATE OF CALIFORNIA**  
(Dollars in Thousands)

(This statement does not include bonds issued under authority of state instrumentalities that are not general obligations of the State of California)

Fund	Bond Act	Final Maturity	General Obligation Bonds					Proposed Sales		As of December 1, 2023	
			As of December 1, 2023					Jan - June 2024	July - Dec 2024	Resolution Authorization	Commercial Paper Outstanding
			Authorized	Unissued	Outstanding	Redeemed **					
6032	LEGISLATIVE, JUDICIAL, EXECUTIVE Voting Modernization (2002) Total, Legislative, Judicial, Executive	2029	\$200,000	\$10,430	\$35,635	\$153,935	\$0	\$0	\$10,430	\$0	
6037	BUSINESS, CONSUMER SERVICES & HOUSING Housing and Emergency Shelter (2002)	2040	\$2,100,000	\$57,045	\$107,450	\$1,935,505	\$5,635	\$1,425	\$50,045	\$7,920	
6066	Housing and Emergency Shelter (2006)	2046	2,850,000	202,870	775,290	1,871,840	49,560	2,693	133,670	12,610	
6082	Veterans Housing and Homeless Prevention (2014)	2031	600,000	300,045	236,985	62,970	117,844	32,241	119,175	38,415	
6089	Veterans and Affordable Housing (2018) Total, Business, Consumer Services & Housing	2041	3,000,000	2,306,965	569,145	123,890	723,477	299,691	523,200	101,800	
			\$8,550,000	\$2,866,925	\$1,688,870	\$3,994,205	\$896,516	\$336,050	\$826,090	\$160,745	
0703	TRANSPORTATION * Clean Air & Transp Improv (1990)	2039	\$1,990,000	\$0	\$208,725	\$1,781,275	\$0	\$0	\$0	\$0	
6053	Highway Safe, Traffic Red. AF Qual. Port Sec (2006)	2047	19,925,000	569,825	1,317,840	\$6,176,775	\$59,214	\$43,175	60,000	125,550	
6043	Safe, Reliable High-Speed Passenger Train Bond Act (2008)	2053	9,950,000	3,254,790	4,388,250	\$2,306,960	2,053,831	734,471	3,254,790	47,595	
0653	Seismic Retrofit (1996) Total, Transportation	2039	2,000,000	0	553,765	\$1,446,235	0	0	0	0	
			\$33,845,000	\$3,824,615	\$18,329,140	\$11,711,245	\$2,113,045	\$777,646	\$3,314,790	\$173,145	
6088	NATURAL RESOURCES Ca Drought, Water, Parks, Climate, Coastal Protection (2018)	2053	\$4,100,000	\$2,826,160	\$1,092,315	\$181,525	\$781,783	\$335,529	\$643,750	\$69,365	
0722	* Ca Park & Recreational Facil (1984) <sup>1/</sup>	2027	368,900	0	1,955	366,945	0	0	0	0	
0721	* Ca Parklands (1980)	2024	285,000	0	50	284,950	0	0	0	0	
0707	* Ca Safe Drinking Water (1976) <sup>1/</sup>	2027	172,500	0	830	171,670	0	0	0	0	
0707	* Ca Safe Drinking Water (1984)	2027	75,000	0	350	74,650	0	0	0	0	
0707	* Ca Safe Drinking Water (1986)	2030	100,000	0	4,600	95,400	0	0	0	0	
0793	Ca Safe Drinking Water (1988)	2040	75,000	0	9,285	65,715	0	0	0	0	
6001	Ca Safe Drinking Water (2000) <sup>4/</sup>	2040	1,884,000	43,346	959,405	881,249	0	0	43,346	0	
6051	Ca Safe Drinking Water (2006) <sup>4/5/</sup>	2053	5,266,357	607,202	3,138,735	1,520,420	134,210	49,071	105,415	97,600	
0786	* Ca Wildlife, Coast, & Park Land Cons (1988) <sup>1/</sup>	2032	768,670	0	22,025	746,645	0	0	0	0	
0740	* Clean Water (1984)	2024	325,000	0	175	324,825	0	0	0	0	
6029	Clean Water, Clean Air, and Parks (2002) <sup>5/</sup>	2047	2,596,643	102,143	1,499,965	994,535	29,219	12,552	86,393	14,905	
6052	Disaster Prep and Flood Prevent (2006) <sup>4/7/</sup>	2053	3,940,560	229,167	2,761,070	970,323	75,560	38,924	229,167	40,085	
0748	* Fish & Wildlife Habitat Enhance (1984)	2033	85,000	0	1,995	83,005	0	0	0	0	
0402	Safe, Clean, Reliable Water Supply (1996) <sup>4/</sup>	2040	969,500	62,915	290,580	616,005	0	0	62,915	0	
0005	Safe Neighborhood Parks (2000)	2046	2,100,000	13,080	882,645	1,204,275	4,089	350	13,080	4,825	
0742	* State, Urban & Coastal Park (1976)	2029	280,000	0	665	279,335	0	0	0	0	
0744	* Water Conserv & Water Quality (1986) <sup>4/</sup>	2031	136,500	230	6,360	129,910	230	0	230	0	
0790	Water Conserv (1988) <sup>6/</sup>	2036	54,765	0	4,575	50,190	0	0	0	0	
6031	Water Security, Coastal & Beach Protection (2002) <sup>4/</sup>	2047	3,345,000	173,874	2,151,400	1,019,726	49,482	22,263	46,795	24,210	
6083	Water Quality, Supply, and Infrastructure Improvement (2014) <sup>5/</sup> Total, Natural Resources	2053	7,465,000	4,335,560	2,490,300	639,140	594,642	389,042	245,505	207,075	
			\$34,413,395	\$8,393,677	\$15,319,280	\$10,700,438	\$1,669,215	\$847,731	\$1,476,596	\$458,065	

**SCHEDULE 11 AT 2024-25 GOVERNOR'S BUDGET  
STATEMENT OF GENERAL OBLIGATION BOND & COMMERCIAL PAPER DEBT OF THE STATE OF CALIFORNIA  
(Dollars in Thousands)**

(This statement does not include bonds issued under authority of state instrumentalities that are not general obligations of the State of California)

Fund	Bond Act	Final Maturity	General Obligation Bonds					Proposed Sales		As of December 1, 2023				
			As of December 1, 2023					Jan - June 2024	July - Dec 2024	Resolution Authorization	Commercial Paper Outstanding			
			Authorized	Unissued	Outstanding	Redeemed **								
	<b>ENVIRONMENTAL PROTECTION</b>													
0737	* Clean Water & Water Conserv (1978)	2028	\$375,000	\$0	\$925	\$374,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0764	Clean Water & Water Reclam (1988)	2029	65,000	0	3,115	61,885	0	0	0	0	0	0	0	0
	Total Environmental Protection		\$440,000	\$0	\$4,040	\$435,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>HEALTH AND HUMAN SERVICES</b>													
6046	Children's Hospital Projects (2004)	2040	\$750,000	\$1,350	\$520,115	\$228,535	\$671	\$181	\$1,350	\$180	\$180	\$180	\$180	\$180
6079	Children's Hospital Projects (2008)	2047	980,000	41,245	743,805	194,950	36,470	250	41,245	1,510	1,510	1,510	1,510	1,510
6090	Children's Hospital (2018)	2053	1,500,000	1,254,505	1,69,210	76,285	470,124	99,063	357,905	41,980	41,980	41,980	41,980	41,980
XXXX	Behavioral Health Infrastructure (2024) <sup>8/</sup>		0	0	0	0	0	112,458	0	0	0	0	0	0
	Total Health and Human Services		\$3,230,000	\$1,297,100	\$1,433,130	\$499,770	\$507,265	\$211,952	\$400,500	\$43,670	\$43,670	\$43,670	\$43,670	\$43,670
	<b>YOUTH AND ADULT CORRECTIONAL</b>													
0796	Co Corr Facil Cap Expend & Youth Facil (1988)	2029	\$500,000	\$0	\$6,875	\$493,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0746	* New Prison Construction (1986)	2034	500,000	0	835	499,165	0	0	0	0	0	0	0	0
0747	New Prison Construction (1988)	2030	817,000	1,245	1,890	813,865	0	0	1,245	0	1,245	0	0	0
0751	New Prison Construction (1990)	2029	450,000	605	490	448,905	0	0	307	0	307	0	0	0
	Total Youth and Adult Correctional		\$2,267,000	\$1,850	\$10,090	\$2,255,060	\$0	\$0	\$1,552	\$0	\$1,552	\$0	\$0	\$0
	<b>EDUCATION--K-12</b>													
0794	Co Library Constr & Renov (1988) <sup>1/</sup>	2030	\$72,405	\$0	\$2,155	\$70,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6000	Co Library Constr & Renov (2000)	2040	350,000	5,040	185,925	159,035	0	0	5,040	0	5,040	0	0	0
0119	Class Size Reduction K-U Pub. Ed. Facil (1998) K-12	2039	6,700,000	35	1,999,460	4,700,505	0	0	35	0	35	65	65	65
0657	Public Education Facil (1996) K-12 <sup>2/</sup>	2034	2,012,035	0	300,695	1,711,340	0	0	0	0	0	0	0	0
6036	Public Education Facil (2002) K-12	2046	11,400,000	5,455	5,840,170	5,554,375	0	0	5,455	0	5,455	0	0	0
6044	Public Education Facil (2004) K-12	2046	10,000,000	16,160	5,880,050	4,103,790	0	0	16,160	0	16,160	0	0	0
6057	Public Education Facil (2006) K-12	2053	7,329,000	137,860	4,972,540	2,218,600	61,680	5,467	137,860	8,470	137,860	8,470	8,470	8,470
6086	Public Education Facil (2016) K-12	2053	7,000,000	219,500	5,641,835	1,138,665	36,571	2,292	219,500	4,975	219,500	4,975	4,975	4,975
0739	* School Bldg & Earthquake (1974)	2026	150,000	0	3,990	146,010	0	0	0	0	0	0	0	0
0708	School Facilities (1990)	2033	800,000	0	11,685	788,315	0	0	0	0	0	0	0	0
0745	School Facilities (1992)	2036	1,900,000	10,280	21,445	1,868,275	0	0	10,280	0	10,280	0	0	0
0776	1988 School Facil Bond Act (Nov) <sup>1/</sup>	2032	797,745	0	9,555	788,190	0	0	0	0	0	0	0	0
0774	1990 School Facil Bond Act (Jun) <sup>1/</sup>	2032	797,875	0	8,835	789,040	0	0	0	0	0	0	0	0
0765	1992 School Facil Bond Act (Nov) <sup>1/</sup>	2035	898,211	0	18,680	879,531	0	0	0	0	0	0	0	0
	Total Education--K-12		\$50,207,271	\$394,330	\$24,897,020	\$24,915,921	\$98,251	\$77,59	\$394,330	\$13,510	\$394,330	\$13,510	\$13,510	\$13,510
	<b>HIGHER EDUCATION</b>													
0574	Class Size Reduction K-U Pub. Ed. Facil (1998) Ht-Ed	2039	\$2,500,000	\$0	\$9,671,60	\$1,530,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0785	Higher Education Facil (1988)	2032	600,000	0	4,370	595,630	0	0	0	0	0	0	0	0
0791	Higher Education Facil (Jun 1990)	2040	450,000	540	6,985	442,475	0	0	540	0	540	0	0	0
0705	Higher Education Facil (Jun 1992)	2040	900,000	0	44,255	855,745	0	0	0	0	0	0	0	0
0658	Public Education Facil (1996) Ht-Ed	2032	975,000	4,650	201,275	769,075	0	0	4,650	0	4,650	0	0	0

**SCHEDULE 11 AT 2024-25 GOVERNOR'S BUDGET  
STATEMENT OF GENERAL OBLIGATION BOND & COMMERCIAL PAPER DEBT OF THE STATE OF CALIFORNIA**  
(Dollars in Thousands)

(This statement does not include bonds issued under authority of state instrumentalities that are not general obligations of the State of California)

Fund	Bond Act	Final Maturity	General Obligation Bonds					Proposed Sales		As of December 1, 2023	
			As of December 1, 2023		Outstanding	Redeemed **	Jan - June	July - Dec	Resolution	Commercial Paper	
			Authorized	Unissued			2024	2024	Authorization	Outstanding	
6028	Public Education Facil (2002) HI-Ed	2039	1,650,000	0	974,680	675,320	0	0	0	0	0
6041	Public Education Facil (2004) HI-Ed	2040	2,300,000	58,019	1,448,470	793,511	16,160	0	58,019	0	0
6048/6049	Public Education Facil (2006) HI-Ed	2043	3,087,000	38,775	2,345,885	702,340	13,085	17,559	38,775	0	0
6087	Public Education Facil (2016) CCC	2053	2,000,000	982,140	861,770	156,090	347,669	153,050	355,820	20,055	20,055
6047	Stem Cell Research and Cures (2004)	2039	3,000,000	74,990	767,215	2,157,795	33,487	6,849	74,990	39,455	39,455
6091	Stem Cell Research and Cures (2020)	2041	5,500,000	4,883,935	616,065	0	227,907	247,715	337,555	0	0
	Total Higher Education		\$22,942,000	\$6,043,049	\$8,240,130	\$8,678,821	\$638,308	\$425,173	\$566,549	\$59,510	\$59,510
<b>GENERAL GOVERNMENT</b>											
0768	Earthquake Safety & Public Bldg. Rehab (1990) <sup>6/</sup>	2030	\$292,510	\$0	\$2,200	\$290,310	\$0	\$0	\$0	\$0	\$0
0701	Veterans' Homes (2000)	2039	50,000	975	29,455	19,570	0	0	975	0	0
	Total, General Government		\$342,510	\$975	\$31,655	\$309,880	\$0	\$0	\$975	\$0	\$0
	Total, All Agencies		\$156,477,176	\$22,832,951	\$69,988,990	\$63,655,235	\$5,922,600	\$2,606,311	\$6,991,812	\$908,645	\$908,645
<b>SELF-LIQUIDATING BONDS**</b>											
	* Ca Water Resources Dev (1959)	2024	\$1,750,000	\$167,600	\$35	\$1,582,365	\$0	\$0	\$0	\$0	\$0
	Veterans and Affordable Housing (2018) CalVet	2052	1,000,000	636,235	324,095	39,670	0	0	636,235	0	0
	Veterans Bonds <sup>3/</sup>	2048	2,940,000	0	322,805	2,637,195	0	0	0	0	0
	Total, Self-Liquidating Bonds		\$5,710,000	\$803,835	\$646,935	\$4,259,230	\$0	\$0	\$636,235	\$0	\$0
	<b>Total</b>		<b>\$162,187,176</b>	<b>\$23,636,786</b>	<b>\$70,635,925</b>	<b>\$67,914,465</b>	<b>\$5,922,600</b>	<b>\$2,606,311</b>	<b>\$7,628,047</b>	<b>\$908,645</b>	<b>\$908,645</b>

\* Bond act not legally permitted to utilize commercial paper.

\*\* Reflects the amount of authorization for each bond act that has been reduced as a result of general obligation bonds redeemed or commercial paper redeemed or issued

\*\*\* The Self-Liquidating bonds are public service enterprises that have dedicated revenues to finance the respective debt service expenditures.

<sup>1/</sup> Chapter 39, Statutes of 2012 (SB 1018), reduced the voter authorized amount.

<sup>2/</sup> Chapter 39, Statutes of 2012 (SB 1018) & Chapter 28, Statutes of 2013 (SB 71), reduced the voter authorized amount.

<sup>3/</sup> Chapter 727, Statutes of 2013 (AB 639), reduced the voter authorized amount.

<sup>4/</sup> Chapter 188, Statutes of 2014 (AB 1471), reduced the voter authorized amount.

<sup>5/</sup> Chapter 852, Statutes of 2017 (SB 5), reduced the voter authorized amount.

<sup>6/</sup> Chapter 18, Statutes of 2020 (AB 92) reduced the voter authorized amount.

<sup>7/</sup> The original voter authorized amount has been reduced in accordance with section 5096.828 of the Public Resources Code of the State of California.

<sup>8/</sup> Subject to voter approval in March 2024.

Source: State Treasurer's Office, all information except "Proposed Sales"; Department of Finance, information under "Proposed Sales."

**SCHEDULE 12A AT 2024-25 GOVERNOR'S BUDGET  
STATE APPROPRIATIONS LIMIT SUMMARY**

(Dollars in Millions)

	2022-23		2023-24		2024-25	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
<b>Schedule 8</b>						
Revenues and Transfers	\$180,416	\$67,894	\$248,310	\$79,179	\$214,699	\$65,235
Less/Add: Transfers	728	-999	-271	47	-13,291	13,120
<b>Schedule 12B</b>						
Less: Revenues to Excluded Funds	0	-25,166	-25,166	-30,217	0	-26,795
<b>Schedule 12C</b>						
Less: Non-Tax Revenues to Included Funds	-2,440	-6,799	-9,239	-7,152	-6,745	-7,561
<b>Schedule 12D</b>						
Add: Transfers from Other Funds to Included Funds	206	-113	93	-165	278	-168
<b>TOTAL, SAL REVENUES AND TRANSFERS</b>	<b>\$178,910</b>	<b>\$34,817</b>	<b>\$213,727</b>	<b>\$41,692</b>	<b>\$194,941</b>	<b>\$43,831</b>
<b>Schedule 12E</b>						
Less: Exclusions	-75,159	-32,582	-107,741	-36,230	-72,820	-34,834
<b>TOTAL, SAL APPROPRIATIONS</b>			<b>\$105,986</b>			<b>\$131,118</b>
<b>CALCULATION OF LIMIT ROOM</b>						
Appropriations Limit (Sec. 12.00)			\$135,650			\$148,054
Less: Total SAL Appropriations			105,986			131,118
Appropriation Limit Room			<b>\$29,664</b>			<b>\$16,936</b>

**SCHEDULE 12B AT 2024-25 GOVERNOR'S BUDGET  
REVENUES TO EXCLUDED FUNDS**

(Dollars in Thousands)

	<b>Actual 2022-23</b>	<b>Estimated 2023-24</b>	<b>Estimated 2024-25</b>
<b>MAJOR REVENUES:</b>			
4110400-Cigarette Tax	\$1,506,568	\$1,380,817	\$1,340,566
4114000-Mobilehome In-Lieu Tax	1,888	1,945	1,945
4115600-Motor Vehicles - Other Fees	182,253	182,082	188,419
<b>Total, MAJOR TAXES AND LICENSES</b>	<b>\$1,690,709</b>	<b>\$1,564,844</b>	<b>\$1,530,930</b>
<b>MINOR REVENUES:</b>			
<b>REGULATORY TAXES AND LICENSES:</b>			
4120000-Beverage Container Redemption Fees	\$1,553,256	\$1,634,490	\$1,713,110
4120400-Building Construction Filing Fees - Physically Handicapped	16,625	16,625	16,625
4120700-Cannabis Licensing Fees	70,408	72,520	76,146
4120800-Corporation Fees - Domestic Corporations	1,105	14,000	14,000
4121000-Corporation Fees - Foreign Corporations	149	1,500	1,500
4121200-Delinquent Fees	17,165	15,632	15,936
4121600-Elevator and Boiler Inspection Fees	36,160	37,660	37,660
4121800-Employment Agency Filing Fees	540	670	670
4122000-Employment Agency License Fees	5,198	5,655	5,655
4122200-Energy Resources Surcharge	908,889	1,054,464	1,060,095
4122800-Filing Financing Statements	2,939	1,500	1,500
4123000-Fish and Game - Licenses, Tags, and Permits	123,267	127,535	127,535
4123200-Fish and Game - Taxes	819	836	836
4123400-Genetic Disease Testing Fees	166,066	156,867	187,068
4123720-Horse Racing Licenses	19,875	21,614	22,003
4123740-Horse Racing Miscellaneous	0	2	2
4123800-Industrial Homework Fees	1	1	1
4124000-Insurance Company - Examination Fees	24,006	26,742	28,720
4124200-Insurance Company - License Fees and Penalties	75,722	78,645	81,080
4124400-Insurance Company - General Fees	41,387	40,750	42,608
4124600-Insurance Company - Proposition 103 Fees	40,623	50,121	46,634
4124800-Insurance Fraud Assessment - Automobile	53,557	53,972	54,390
4125000-Insurance Fraud Assessment - General	13,372	14,059	14,059
4125200-Insurance Fraud Assessment - Workers Compensation	86,040	86,040	90,325
4125400-Liquor License Fees	79,953	97,722	103,979
4125600-New Motor Vehicle Dealer License Fee	1,655	1,959	1,959
4125800-Notary Public License Fees	964	1,500	1,500
4126000-Off Highway Vehicle Fees	17,000	17,000	17,000
4126400-Processing Fee	335	326	326
4126600-Public Utilities Commission - Quarterly Fees	388,545	341,736	308,063
4127000-Real Estate - Examination Fees	4,480	4,698	4,929
4127200-Real Estate - License Fees	44,601	44,982	45,498
4127300-Refinery Fees	4,293	4,088	4,088
4127400-Renewal Fees	472,980	508,099	538,508
4128000-Subdivision Filing Fees	6,485	8,264	8,279
4128400-Teacher Credential Fees	28,230	15,003	15,003
4128600-Teacher Examination Fees	680	0	4
4129000-Other Fees and Licenses	9,850	10,678	10,600
4129200-Other Regulatory Fees	6,648,309	10,740,193	8,006,716
4129400-Other Regulatory Licenses and Permits	1,025,068	1,042,683	1,110,299
4129600-Other Regulatory Taxes	139,108	156,645	166,932
<b>Total, REGULATORY TAXES AND LICENSES</b>	<b>\$12,129,705</b>	<b>\$16,507,476</b>	<b>\$13,981,841</b>
<b>REVENUE FROM LOCAL AGENCIES:</b>			
4130000-Architecture Public Building Fees	\$78,000	\$78,000	\$78,000
4131000-Crimes of Public Offense Fines	22,154	20,000	20,000
4131500-Felony Conviction Penalties	36,274	40,002	40,002
4132000-Fingerprint Identification Card Fees	101,324	101,324	101,324
4132500-Fish and Game Fines	544	544	544
4133000-Fish and Game Fines - Additional Assessments	57	57	57
4133500-Fish and Game Fines - Penalty Assessments	148	148	148
4134000-Local Agencies - Interest on Loans	322	436	401
4134500-Local Agencies - Cost Recoveries	100	100	100
4135000-Local Agencies - Miscellaneous Revenue	640,529	645,202	650,276
4136500-Traffic Violation Penalties	2	0	0
<b>Total, REVENUE FROM LOCAL AGENCIES</b>	<b>\$879,454</b>	<b>\$885,813</b>	<b>\$890,852</b>

**SCHEDULE 12B AT 2024-25 GOVERNOR'S BUDGET  
REVENUES TO EXCLUDED FUNDS**

(Dollars in Thousands)

	<b>Actual 2022-23</b>	<b>Estimated 2023-24</b>	<b>Estimated 2024-25</b>
<b>SERVICES TO THE PUBLIC:</b>			
4140000-Document Sales	\$3,915	\$4,202	\$4,187
4140500-Emergency Telephone User's Surcharge	184,514	184,514	184,514
4140505-Suicide and Behavioral Health Telephone Surcharge	22138	44,276	44,276
4142500-License Plate Fees - Personalized Plates	76,875	76,741	76,740
4143500-Miscellaneous Services to the Public	145,613	151,575	141,494
4144000-Parental Fees	11	186	849
4144500-Parking Lot Revenues	19,923	18,841	18,841
4145500-Secretary of State - Fees	43,129	50,955	51,100
4146000-State Beach and Park Service Fees	91,202	130,243	130,243
<b>Total, SERVICES TO THE PUBLIC</b>	<b>\$587,320</b>	<b>\$661,533</b>	<b>\$652,244</b>
<b>USE OF PROPERTY AND MONEY:</b>			
4150000-Geothermal Resources Well Fees	\$3,722	\$3,722	\$3,722
4150500-Interest Income - Interfund Loans	645	132	132
4151000-Interest Income - Other Loans	4,305	6,049	6,094
4151500-Miscellaneous Revenue - Use of Property and Money	26,202	19,938	19,938
4152500-Rental of State Property	14,535	16,061	16,070
4152550-Lease Revenue	18	18	18
4154000-Royalties - Federal Land	42,564	42,770	42,877
4160000-Investment Income - Condemnation Deposits Fund	332	115	115
4161000-Investment Income - Other	417	263	263
4162000-Investment Income - Pooled Money Investments	380	380	380
4163000-Investment Income - Surplus Money Investments	573,867	625,675	534,019
<b>Total, USE OF PROPERTY AND MONEY</b>	<b>\$666,987</b>	<b>\$715,123</b>	<b>\$623,628</b>
<b>MISCELLANEOUS:</b>			
4170600-Carbon Allowances Auction Proceeds	\$4,008,000	\$4,663,915	\$4,030,193
4170700-Civil and Criminal Violation Assessment	29,198	33,797	34,370
4170800-Confiscated Property Sales	3	3	3
4171000-Cost Recoveries - Delinquent Receivables	132	155	155
4171100-Cost Recoveries - Other	124,853	108,349	108,326
4171200-Court Filing Fees and Surcharges	646,777	515,892	508,139
4171300-Donations	2,142	2,146	2,146
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	10,290	6,782	6,781
4171500-Escheat - Unclaimed Property	3	1	1
4172000-Fines and Forfeitures	16,992	173,049	172,821
4172200-Fine and Penalties - Horse Racing	143	253	253
4172500-Miscellaneous Revenue	3,628,559	3,268,495	3,185,825
4172800-Parking Violations	2,027	4,600	4,600
4172900-Penalty Assessments - Criminal Fines	118,799	114,947	108,955
4173000-Penalty Assessments - Other	179,556	207,286	166,995
4173100-Personal Income Tax - Penalties and Interest	23,598	23,598	23,598
4173110-Individual Shared Responsibility Penalty Assessments	0	320,035	322,071
4173400-Settlements and Judgments - Anti-Trust Actions - Attorney General	12,357	16,590	17,087
4173500-Settlements and Judgments - Other	98,215	135,896	136,412
4173600-State Public Land Sales	0	1,484	891
4173800-Traffic Violations	15,087	14,517	15,017
4173900-Tribal Gaming Revenues	68,903	67,959	67,959
4174000-Unclaimed Contributions	1	0	0
4174100-Unemployment and Disability Insurance Contributions - Penalties and Interest	195,786	206,509	205,832
4170400-Capital Asset Sales Proceeds	32,510	1,621	1,621
4180050-Cash Adjustment for Transportation Funds	-2,267	-5,790	-4,962
<b>Total, MISCELLANEOUS</b>	<b>\$9,211,664</b>	<b>\$9,882,089</b>	<b>\$9,115,089</b>
<b>TOTAL, MINOR REVENUES</b>	<b>\$23,475,130</b>	<b>\$28,652,034</b>	<b>\$25,263,654</b>
<b>TOTALS, Revenue to Excluded Funds (MAJOR and MINOR)</b>	<b>\$25,165,839</b>	<b>\$30,216,878</b>	<b>\$26,794,584</b>

**SCHEDULE 12C AT 2024-25 GOVERNOR'S BUDGET  
NON-TAX REVENUES IN FUNDS SUBJECT TO LIMIT**

(Dollars in Thousands)

	Actual 2022-23		Estimated 2023-24		Estimated 2024-25	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
<b>MAJOR REVENUES:</b>						
4113000-Identification Card Fees	\$0	\$35,084	\$0	\$35,861	\$0	\$36,655
4113800-Lien Sale Application Fees	0	1,824	0	1,982	0	2,153
4115000-Motor Vehicles - Driver's License Fees	0	352,801	0	280,459	0	322,783
4115401-Motor Vehicles - Registration Fees - SAL Excludable	0	3,841,776	0	4,082,958	0	4,304,498
4115450-Transportation Improvement Fee	0	2,124,838	0	2,315,719	0	2,457,506
4115600-Motor Vehicles - Other Fees	0	89,799	0	93,039	0	96,388
<b>Total, MAJOR TAXES AND LICENSES</b>	<b>\$0</b>	<b>\$6,446,122</b>	<b>\$0</b>	<b>\$6,810,018</b>	<b>\$0</b>	<b>\$7,219,983</b>
<b>MINOR REVENUES:</b>						
<b>REGULATORY TAXES AND LICENSES:</b>						
4120600-Candidate Filing Fee	\$249	\$0	\$1,019	\$0	\$30	\$0
4125400-Liquor License Fees	0	1,156	0	1,168	0	1,168
4126000-Off Highway Vehicle Fees	0	5,381	0	5,320	0	5,260
4126400-Processing Fee	925	0	783	0	783	0
4129200-Other Regulatory Fees	1,085	7,580	1,270	7,579	1,270	7,579
4129400-Other Regulatory Licenses and Permits	6,564	38,664	5,862	44,198	5,862	44,490
4129600-Other Regulatory Taxes	0	32,795	0	32,827	0	32,000
<b>Total, REGULATORY TAXES AND LICENSES</b>	<b>\$8,823</b>	<b>\$85,576</b>	<b>\$8,934</b>	<b>\$91,092</b>	<b>\$7,945</b>	<b>\$90,497</b>
<b>REVENUE FROM LOCAL AGENCIES:</b>						
4131000-Crimes of Public Offense Fines	\$55	\$0	\$56	\$0	\$56	\$0
4134500-Local Agencies - Cost Recoveries	20,969	13,772	15,000	14,114	15,000	14,465
4135000-Local Agencies - Miscellaneous Revenue	153,838	0	154,586	0	78,014	0
4135500-Narcotic Fines	1,656	0	1,000	0	1,000	0
<b>Total, REVENUE FROM LOCAL AGENCIES</b>	<b>\$176,518</b>	<b>\$13,772</b>	<b>\$170,642</b>	<b>\$14,114</b>	<b>\$94,070</b>	<b>\$14,465</b>
<b>SERVICES TO THE PUBLIC:</b>						
4140000-Document Sales	\$120	\$2,890	\$145	\$3,139	\$145	\$3,139
4142500-License Plate Fees - Personalized Plates	0	1	0	1	0	1
4143000-Medicare Receipts - Federal Government	1,948	0	1,737	0	1,737	0
4143500-Miscellaneous Services to the Public	1,039	81,655	1,010	80,647	1,010	79,651
4144500-Parking Lot Revenues	0	470	0	464	0	459
4145000-Pay Patients Board Charges	325	0	150	0	150	0
4145500-Secretary of State - Fees	184	0	72	0	175	0
<b>Total, SERVICES TO THE PUBLIC</b>	<b>\$3,616</b>	<b>\$85,016</b>	<b>\$3,114</b>	<b>\$84,251</b>	<b>\$3,217</b>	<b>\$83,250</b>
<b>USE OF PROPERTY AND MONEY</b>						
4151500-Miscellaneous Revenue - Use of Property and Money	\$1,355	\$87	\$1,393	\$417	\$1,393	\$417
4152000-Oil and Gas Leases - 1 Percent Revenue, Cities, and Counties	296	0	212	0	214	0
4152500-Rental of State Property	20,811	59,537	20,949	49,544	20,953	49,562
4155000-Royalties - State Lands	155,872	0	87,372	0	91,031	0
<b>Total, USE OF PROPERTY AND MONEY</b>	<b>\$178,334</b>	<b>\$59,624</b>	<b>\$109,926</b>	<b>\$49,961</b>	<b>\$113,591</b>	<b>\$49,979</b>
<b>MISCELLANEOUS:</b>						
4170100-Abandoned Property Revenue	\$967,420	\$0	\$1,022,321	\$0	\$1,104,927	\$0
4170700-Civil and Criminal Violation Assessment	10,063	110	8,736	144	8,736	144
4170800-Confiscated Property Sales	13,604	0	10,387	0	10,387	0
4171000-Cost Recoveries - Delinquent Receivables	0	-73	6	114	6	114
4171100-Cost Recoveries - Other	80,389	6,723	1,565,550	6,001	5,161,157	6,001
4171400-Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	178,389	4,761	104,082	3,966	104,082	4,220
4172000-Fines and Forfeitures	2,144	0	1,704	0	1,704	0
4172400-Forest Product Sales	0	61,823	0	46,000	0	46,000
4172500-Miscellaneous Revenue	196,556	7,542	71,477	7,075	71,477	7,155
4172800-Parking Violations	18,758	0	13,625	0	13,625	0
4173000-Penalty Assessments - Other	248,404	3,505	37,693	251	37,693	251
4173110-Individual Shared Responsibility Penalty Assessments	321,158	0	0	0	0	0
4173200-Proceeds from Estates of Deceased Persons	2,171	0	1,140	0	1,140	0
4173400-Settlements and Judgments - Anti-Trust Actions - Attorney General	3	0	0	0	0	0
4173500-Settlements and Judgments - Other	32,620	0	10,391	0	10,391	0
4173600-State Public Land Sales	0	14,535	0	28,561	0	28,561
4173800-Traffic Violations	0	9,144	0	9,029	0	8,916
4173900-Tribal Gaming Revenues	666	0	333	0	250	0
4174200-Uninsured Motorist Fees	592	239	489	249	489	261
4170400-Capital Asset Sales Proceeds	76	760	0	957	0	957
<b>Total, MISCELLANEOUS</b>	<b>\$2,073,013</b>	<b>\$109,069</b>	<b>\$2,847,934</b>	<b>\$102,347</b>	<b>\$6,526,064</b>	<b>\$102,580</b>
<b>TOTAL, MINOR REVENUES</b>	<b>\$2,440,304</b>	<b>\$353,057</b>	<b>\$3,140,550</b>	<b>\$341,765</b>	<b>\$6,744,887</b>	<b>\$340,771</b>
<b>TOTALS, Non-Tax Revenues (MAJOR AND MINOR)</b>	<b>\$2,440,304</b>	<b>\$6,799,179</b>	<b>\$3,140,550</b>	<b>\$7,151,783</b>	<b>\$6,744,887</b>	<b>\$7,560,754</b>

**SCHEDULE 12D AT 2024-25 GOVERNOR'S BUDGET  
STATE APPROPRIATIONS LIMIT  
TRANSFER FROM OTHER FUNDS TO INCLUDED FUNDS  
(Dollars in Thousands)**

	Actual 2022-23		Estimated 2023-24		Estimated 2024-25	
	General Fund	Special Funds	General Fund	Special Funds	General Fund	Special Funds
Revenue Transfer from California Environmental License Plate Fund (0140) to Motor Vehicle Account, State Transportation Fund (0044) per Public Resources Code Section 21191	\$ --	\$728	\$ --	\$1,073	\$ --	\$1,057
Revenue Transfer from College Access Tax Credit Fund (3263) to the General Fund (0001) per Revenue and Taxation Code Sections 17053.86 (Ch. 367/2014) and 17053.87 (Ch. 527/2017)	541	--	501	--	501	--
Revenue Transfer from Motor Vehicle Account, State Transportation Fund (0044) to General Fund (0001) per Government Code Section 16475	166	-166	166	-166	166	-166
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.4(b)	35,540	-35,540	38,246	-38,246	39,509	-39,509
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.5(b)	45,493	-45,493	49,190	-49,190	49,190	-49,190
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.6(a)(2)	65,032	-65,032	69,004	-69,004	69,938	-69,938
Revenue Transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to General Fund (0001) per Revenue and Taxation Code Section 8352.6(a)(3)	9,996	-9,996	9,996	-9,996	9,996	-9,996
Revenue Transfer from the Business Fees Fund (0228) to the General Fund (0001) per Government Code Section 12176	--	--	14,018	--	15,275	--
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	36	--	36	--	36	--
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180(b)	-3,335	--	-3,335	--	-3,335	--
Revenue Transfer from the Greenhouse Gas Reduction Fund (3228) to the General Fund (0001) per Revenue and Taxation Code 6377.1	94,500	--	95,000	--	96,900	--
Revenue Transfer from the Natural Resources and Parks Preservation Fund (3312) to the General Fund (0001) per Item 3790-311-3312, Budget Act of 2023	--	--	115,000	--	--	--
Revenue transfer from Site Operation and Maintenance Account, Hazardous Substance Account (0458) to Toxic Substances Control Account (0557) per Item 3960-011-0458, Annual Budget Act	--	217	--	140	--	140
Operating Transfer from General Fund (0001) to the Toxic Substances Control Account (0557) per EO E22/23-92R	-42,000	42,000	--	--	--	--
<b>TOTAL TRANSFERS</b>	<b>\$ 205,969</b>	<b>-\$ 113,282</b>	<b>\$ 387,822</b>	<b>-\$ 165,389</b>	<b>\$ 278,176</b>	<b>-\$ 167,602</b>

**SCHEDULE 12E AT 2024-25 GOVERNOR'S BUDGET**  
**STATE APPROPRIATIONS LIMIT**  
**EXCLUDED APPROPRIATIONS**  
(Dollars in Millions)

	Fund	Actual 2022-23	Estimated 2023-24	Estimated 2024-25
<b>DEBT SERVICE:</b>				
9600 Bond Interest and Redemption (9600-510-0001)	General	\$4,972	\$5,234	\$5,708
(9600-510-3107)	Special	1,365	1,416	1,448
No Place Like Home bond (0977-501-3357)	Special	141	140	140
<b>TOTAL -- DEBT SERVICE</b>		<b>\$6,478</b>	<b>\$6,790</b>	<b>\$7,296</b>
<b>QUALIFIED CAPITAL OUTLAY PROJECTS:</b>				
Various (Ch. 3 Except DOT)	General	\$2,703	\$868	\$233
Various (Ch. 3 Except DOT)	Special	1	0	5
Various Qualified Capital Outlay Projects	General	11,414	8,375	3,629
Various Qualified Capital Outlay Projects	Special	1,377	2,144	1,148
Lease-Revenue Bonds (Capital Outlay)	General	539	535	639
Lease-Revenue Bonds (Capital Outlay)	Special	12	16	23
<b>TOTAL -- CAPITAL OUTLAY</b>		<b>\$16,046</b>	<b>\$11,938</b>	<b>\$5,677</b>
<b>SUBVENTIONS:</b>				
6100 K-12 / LCFF Apportionments	General	\$39,312	\$39,998	\$40,899
6100 K-12 Education Protection Account	General	4,071	7,576	7,719
6100 County Offices of Education Apportionments	General	631	765	770
6100 Subventions Not Counted in Local Limits	General	-20,517	-22,542	-20,967
6870 Community Colleges Apportionments	General	3,056	3,524	3,409
6870 Community Colleges Education Protection Account	General	503	936	954
<b>SUBVENTIONS -- EDUCATION</b>		<b>\$27,056</b>	<b>\$30,257</b>	<b>\$32,784</b>
5195 1991 State-Local Realignment				
Vehicle License Collection Account	Special	\$14	\$14	\$14
Vehicle License Fees	Special	2,495	2,517	2,399
Sales Tax	Special	4,801	4,783	4,920
5196 2011 State-Local Realignment				
Vehicle License Fees	Special	831	853	854
Sales Tax	Special	9,385	9,609	9,800
9100 Tax Relief (9100-101-0001)	General	388	415	415
9210 Criminal Justice Fee Backfill	General	65	65	65
9210 Criminal Justice Fee Backfill (AB 177)	General	50	50	50
9210 Property Tax Backfill (9210-102-0001)	General	2	1	2
9210 Insufficient ERAF Backfills (9210-110-0001)	General	96	36	0
<b>SUBVENTIONS -- OTHER</b>		<b>\$18,127</b>	<b>\$18,343</b>	<b>\$18,519</b>
Various Subventions	General	\$5,664	\$5,664	\$6,479
Various Subventions	Special	3,333	3,333	2,048
Subventions Not Counted in Local Limits	General	-66	0	0
<b>SUBVENTIONS -- GC Sec. 7903(b)</b>		<b>\$8,931</b>	<b>\$8,997</b>	<b>\$8,527</b>
<b>COURT AND FEDERAL MANDATES:</b>				
Various Court and Federal Mandates (HHS)	General	\$13,965	\$17,285	\$17,422
Various Court and Federal Mandates (HHS)	Special	865	2,979	3,378
Various Court and Federal Mandates	General	5,410	5,533	5,394
Various Court and Federal Mandates	Special	294	306	320
<b>TOTAL -- MANDATES</b>		<b>\$20,534</b>	<b>\$26,103</b>	<b>\$26,514</b>
<b>SCA2/SB1</b>				
Retail Sales and Use Tax: Diesel	Special	\$531	\$446	\$478
<b>TOTAL -- SCA2/SB1</b>		<b>\$531</b>	<b>\$446</b>	<b>\$478</b>
<b>PROPOSITION 111:</b>				
Motor Vehicle Fuel Tax: Gasoline	Special	\$6,080	\$6,506	\$6,644
Motor Vehicle Fuel Tax: Diesel	Special	1,057	1,168	1,215
<b>TOTAL -- PROPOSITION 111</b>		<b>\$7,137</b>	<b>\$7,674</b>	<b>\$7,859</b>

**SCHEDULE 12E AT 2024-25 GOVERNOR'S BUDGET**  
**STATE APPROPRIATIONS LIMIT**  
**EXCLUDED APPROPRIATIONS**  
(Dollars in Millions)

	<b>Fund</b>	<b>Actual 2022-23</b>	<b>Estimated 2023-24</b>	<b>Estimated 2024-25</b>
<b>EMERGENCY EXPENDITURES:</b>				
Supplemental Paid Sick Leave Relief Grants	General	\$25	\$0	\$0
California Venues Grant Program	General	15	0	0
Small Business Drought Relief	General	75	0	0
K-12 Learning Recovery	General	720	0	0
COVID-19 Emergency Expenditures	General	1,353	0	0
Energy Utility Arrearages	General	638	0	0
Drought Emergency Expenditures	General	75	0	0
<b>TOTAL -- EMERGENCY EXPENDITURES</b>		<b>\$2,901</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXCLUSIONS:</b>				
		<b>\$107,741</b>	<b>\$110,548</b>	<b>\$107,654</b>
<i>General Fund</i>		\$75,159	\$74,318	\$72,820
<i>Special Funds</i>		\$32,582	\$36,230	\$34,834

**SCHEDULE 13 AT 2024-25 GOVERNOR'S BUDGET  
PROPOSITION 98 FINAL CERTIFICATION**

(Dollars in Thousands)

	<b>2022-23</b>
<b>State Appropriations Limit General Fund Revenues</b>	<b>\$178,951,516</b>
Proposition 98 General Fund	\$68,563,484
Education Protection Account	(\$4,573,981)
Local Revenues	\$29,742,192
<b>Total State and Local Prop 98</b>	<b>\$98,305,676</b>
Prop 98 Test	1
Appropriations over/(under) the Prop 98 Guarantee	0
 <b>Proposition 98 Factors</b>	
K-14 Appropriations	\$98,305,676
K-12 Average Daily Attendance	5,396,404
Full-time Equivalent Students	1,100,681
Civilian Population	38,959,480
K-12 Average Daily Attendance (% growth)	0.87%
Per Capita Personal Income (Test 2) (% growth)	7.55%
Per Capita General Fund plus 0.5% (Test 3) (% growth)	-17.93%
Test 1 Percentage	38.31%
 <b>Proposition 98 Re-benchings (included in calculation):</b>	
One-Time:	(\$18,415)
Ongoing:	530,442

# Finance Glossary of Accounting and Budgeting Terms

The following terms are used frequently throughout the Governor's Budget, the Governor's Budget Summary, the annual Budget (Appropriations) Bill, the Enacted Budget, and other documents. Definitions are provided for terms that are common to many of these publications. For definitions of terms unique to a specific program area, please refer to the individual budget presentation. Certain terms may be interpreted or used differently depending on the context, the audience, or the purpose.

## **Abatement**

A reduction to an expenditure that has already been made. In state accounting, only specific types of receipts are accounted for as abatements, including refund of overpayment of salaries, rebates from vendors or third parties for defective or returned merchandise, jury duty and witness fees, and property damage or loss recoveries. (See SAM 8366 for more detail.)

## **Abolishment of Fund**

The closure of a fund pursuant to the operation of law. Funds may also be administratively abolished by the Department of Finance with the concurrence of the State Controller's Office. When a special fund is abolished, all of its assets and liabilities are transferred by the State Controller's Office to a successor fund, or if no successor fund is specified, then to the General Fund. (GC 13306, 16346, SAM 7455.)

## **Account**

A classification code used in FI\$Cal (PeopleSoft) to identify an asset, liability, fund balance, receipt, expenditure, transfer, or statistical measurement in a transaction. Accounts combine several legacy codes in the Uniform Codes Manual such as the general ledger code, receipt and object of expenditure codes into a single account code. (See also "Chart of Account Crosswalk" and "Uniform Codes Manual.")

## **Accruals**

Revenues or expenditures that have been recognized for that fiscal year but not received or disbursed until a subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts reported in departments' budget documents and year-end financial reports. For budgetary purposes, departments' expenditure accruals also include payables and outstanding encumbrances at the end of the fiscal year for obligations attributable to that fiscal year.

## **Accrual Basis of Accounting**

The basis of accounting in which transactions are recognized in the fiscal year when they occur, regardless of when cash is received or disbursed. Revenue is recognized in the fiscal year when earned, and expenditures are recognized in the fiscal year when incurred, generally when goods/services are received or when contracts are performed. Also referred to as the full accrual basis of accounting. (SAM 7440.)

**Administration**

Refers to the Governor's Office and those individuals, departments, and offices reporting to it (e.g., the Department of Finance).

**Administration Program Costs**

The indirect costs of a program, typically a share of the costs of the administrative units serving the entire department (e.g., the Director's Office, Legal, Personnel, Accounting, and Business Services). "Distributed Administration" costs represent the distribution of the indirect costs to the various program activities of a department. In most departments, all administrative costs are distributed. (See also "Indirect Costs" and "Statewide Cost Allocation Plan.")

**Administratively Established Positions**

Positions authorized by the Department of Finance during a fiscal year that were not included in the Budget. Such positions terminate at the end of the fiscal year, or in order to continue, must meet certain criteria under Budget Act Control Section 31.00. (CS 31.00.)

**Agency**

A legal or an official reference to a government organization at any level in the state organizational hierarchy. (See the *UCM—Organization Codes*.)

or:

A government organization belonging to the highest level of the state organizational hierarchy as defined in the UCM. An organization whose head (Agency Secretary) is designated by Governor's order as a cabinet member.

**Allocation**

A distribution of funds or costs from one account or appropriation to one or more accounts or appropriations (e.g., the allocation of employee compensation funding from the statewide 9800 Budget Act items to departmental appropriation items). (SAM 9200 et seq.)

**Allotment**

The approved division of an amount (usually of an appropriation) to be expended for a particular purpose during a specified time period. An allotment is generally authorized on a line item expenditure basis by program or organization.

**Amendment**

A proposed or accepted change to a bill in the Legislature, the California Constitution, statutes enacted by the Legislature, or ballot initiative.

**A-Pages**

A common reference to the Governor's Budget Summary. Budget highlights now contained in the Governor's Budget Summary were once contained in front of the Governor's Budget on pages A-1, 2, etc., and were, therefore, called the A-Pages.

**Appropriated Revenue**

Revenue which, as it is earned, is reserved and appropriated for a specific purpose. An example is student fees received by state colleges that are by law appropriated for the support of the colleges. The revenue does not become available for expenditure until it is earned.

**Appropriation**

Authorization for a specific agency to make expenditures or create obligations from a specific fund for a specific purpose. Appropriations are usually limited in amount and period of time during which the expenditure is to be recognized. For example, appropriations made by the Budget Act are available for encumbrance for one year, unless otherwise specified. Appropriations made by other legislation are available for encumbrance for three years, unless otherwise specified, and appropriations stating “without regard to fiscal year” shall be available from year-to-year until fully expended. Legislation or the California Constitution can provide continuous appropriations, and voters can also make appropriations by approving ballot measures. An appropriation shall be available for encumbrance during the period specified therein, or if not specified, for a period of three years after the date upon which it first became available for encumbrance. Except for federal funds, liquidation of encumbrances must be within two years of the expiration date of the period of availability for encumbrance, at which time the undisbursed (i.e., unliquidated) balance of the appropriation is reverted into the fund. Federal funds have four years to liquidate. (GC 16304, 16304.1, SAM 8325, 8326.)

**Appropriation Without Regard to Fiscal Year (AWRTFY)**

An appropriation for a specified amount that is available from year-to-year until fully expended. (GC 16304, SAM 8325.)

**Appropriations Limit, State (SAL)**

The constitutional limit on the growth of certain appropriations from tax proceeds, generally set to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another. (Article XIII B, § 8; GC 7900 et seq.; CS 12.00.)

**Appropriation Schedule**

The detail of an appropriation (e.g., in the Budget Act), showing the distribution of the appropriation to each of the programs or projects thereof.

**Assembly**

California's lower house of the Legislature composed of 80 members. As a result of Proposition 140 (passed in 1990) and Proposition 28 (passed in 2012), members elected in or after 2012 may serve 12 years in the Legislature in any combination of four-year state Senate or two-year state Assembly terms. (Article IV, § 2 (a).)

**Audit**

Typically a review of financial reports or performance activity (such as of an agency or program) to determine conformity or compliance with applicable laws, regulations, and/or standards. The state has three central organizations that perform audits of state agencies: the State Controller's Office, the Department of Finance, and the California State Auditor. Many state departments also have internal audit units to review their own internal functions and program activities. (SAM 20000, etc.)

**Augmentation**

An increase to a previously authorized appropriation or allotment. This increase can be authorized by Budget Act provisional language, control sections, or other legislation. Usually, a Budget Revision or an Executive Order is processed to the State Controller's Office to implement the increase. (SAM 8326.)

**Authorized**

Given the force of law (e.g., by statute). For some action or quantity to be authorized, it must be possible to identify the enabling source and date of authorization.

**Authorized Positions**

In the Salaries and Wages publication, the past year total authorized positions represent the number of actual positions filled for that year as reported by the State Controller's Office. For current year, total authorized positions include all regular ongoing positions approved in the Budget Act for that year, adjustments to limited-term positions and temporary help, and positions authorized through enacted legislation. For budget year, the number of authorized positions is the same as current year except for adjustments to remove expiring positions. (GC 19818.)

**Availability Period**

The time period during which an appropriation may be encumbered (i.e., committed for expenditure), usually specified by the law creating the appropriation. If no specific time is provided in legislation, the period of availability is three years. Unless otherwise provided, Budget Act appropriations are available for one year. However, based on project phase, capital outlay projects may have up to three years to encumber. An appropriation with the term "without regard to fiscal year" has an unlimited period of availability and may be encumbered at any time until the funding is exhausted. (See also "Encumbrances.")

**Balance Available**

In regard to a fund, it is the excess of resources over uses. For budgeting purposes, the balance available in a fund condition is the carry-in balance, net of any prior year adjustments, plus revenues and transfers, minus expenditures. For accounting purposes, the balance available in a fund is the net of assets over liabilities and reserves that are available for expenditure.

For appropriations, it is the unobligated, or unencumbered, balance still available.

**Baseline Budget**

Also referred to as Workload Budget. (See "Workload Budget.")

**Bill**

A draft of a proposed law presented to the Legislature for enactment. (A bill has greater legal formality and standing than a resolution.)

**Bond Funds**

For legal basis budgeting purposes, funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds. These funds do not account for the debt retirement because the liability created by the sale of bonds is not a liability of bond funds. Depending on the provisions of the bond act, either the General Fund or a sinking fund pays the principal and interest on the general obligation bonds. The proceeds and debt of bonds related to self-liquidating bonds are included in non-governmental cost funds. (SAM 14400.)

**Budget**

A plan of operation expressed in terms of financial or other resource requirements for a specific period of time. (GC 13320, 13335; SAM 6120.)

### **Budget Act (BA)**

An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget and amended by the Legislature. (SAM 6333.)

### **Budget Bill**

Legislation presenting the Governor's spending proposal for the next fiscal year. The Budget Bill is prepared by the Department of Finance and submitted to each house of the Legislature in January (accompanying the Governor's Budget). The Budget Bill's authors are typically the budget committee chairpersons.

The California Constitution requires the Legislature to pass the Budget Bill and send it to the Governor for signature by midnight on June 15 each year. The Budget Bill becomes the Budget Act upon signature by the Governor, after any line-item vetoes. (Art. IV, § 12(c); GC 13338; SAM 6325, 6333.)

### **Budget Change Proposal (BCP)**

A proposal to change the level of service or funding sources for activities authorized by the Legislature, propose new program activities not currently authorized, or to eliminate existing programs. The Department of Finance annually issues a Budget Letter with specific instructions for preparing BCPs. (SAM 6120.)

### **Budget Cycle**

The period of time required to prepare the state financial plan and enact that portion of it applying to the budget year. Significant events in the cycle include:

- Preparation of the Governor's proposed budget (most activities occur between July 1 and January 10).
- Submission of the Governor's Budget and the Budget Bill to the Legislature (by January 10).
- Submission to the Legislature of proposed adjustments to the Governor's Budget
  - April 1—adjustments other than Capital Outlay and May Revision.
  - May 1—Capital Outlay appropriation adjustments.
  - May 14—May Revision adjustments for changes in General Fund revenues, expenditure adjustments to reflect updated revenue, and funding for Proposition 98, caseload, and population.
- Review and revision of the Governor's Budget by the Legislature.
- Return of the revised budget to the Governor by June 15, for signature after any line-item vetoes.
- Signing of the budget by the Governor. (Art. IV, § 10, GC 13308, SAM 6150.)

### **Budget Letter**

Budget and accounting policies and instructions issued by the Department of Finance to supplement the budgeting and accounting chapters of the State Administrative Manual.

### **Budget Period**

The FISCAL (PeopleSoft) Terminology for Fiscal Year. (See also "Fiscal Year.")

### **Budget—Program**

A program budget expresses the operating plan in terms of the costs of activities (programs) to be undertaken to achieve specific goals and objectives.

The Governor's Budget is a program budget, but also includes detailed categorization of

proposed expenditures for goods and services (Expenditures by Category) related to the state operations of each department. (GC 13336; SAM 6210, 6220.)

**Budget Request**

A term used in the FI\$Cal (Hyperion) System reflecting any change to the currently enacted budget or proposed budget. This may be a Budget Change Proposal, revenue estimate change, or legislative action. A budget request is a way for each department to submit incremental requests for, or to make adjustments to, funding.

**Budget Revision (BR)**

A document prepared by the department that cites a legal authority to authorize a change in an appropriation. A BR must be approved by the Department of Finance. Typically, BRs either increase the appropriation or make adjustments to the categories or programs within the appropriation as scheduled. (SAM 6533, 6542, 6545.)

**Budget Year (BY)**

The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year). (See also "Fiscal Year.")

**Business Unit**

The four-digit code assigned to each state governmental entity (or a program) for fiscal system purposes. The business unit is the first segment of the budget item/appropriation number. (UCM—Organization Codes.)

**Capital Outlay (CO)**

A character representing expenditures of funds to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction. (CS 3.00.)

**Carryover**

The unencumbered balance of an appropriation that continues to be available for expenditure in years subsequent to the year of enactment. For example, if an appropriation has multiple years available to encumber, any unencumbered balance at the end of the first year is carried over to the following fiscal year.

**Cash Basis of Accounting**

The basis of accounting in which revenues and expenditures are recognized when cash is received or disbursed. (SAM 7440.)

**Cash Flow Statement**

A statement of cash receipts and disbursements for a specified period of time.

**Category (as used in FI\$Cal/Hyperion)**

A grouping of related types of expenditures, such as personal services, operating expenses and equipment, special items of expense, unclassified, local costs, capital costs, and internal cost recovery; or, revenues (including revenue transfers). The Governor's Budget includes an "Expenditures by Category" section for each department at this level. (UCM—Account Codes.)

### **Changes in Authorized Positions**

A schedule in the Governor's Budget that reflects staffing changes made subsequent to the adoption of the current year budget and enacted legislation. This schedule documents changes in positions for various reasons. Some examples are: actual expenditures in the past year, as well as transfers, positions established, selected re-classifications, and proposed new positions included in BCPs, for the current or budget year.

### **Chapter**

The reference assigned by the Secretary of State to an enacted bill, numbered sequentially in order of enactment each calendar year. The enacted bill is then referred to by this "chapter" number and the year in which it became law. For example, *Chapter 1, Statutes of 2017*, would refer to the first bill enacted in 2017.

### **Character of Expenditures**

A classification identifying the major purpose of an expenditure, such as state operations, local assistance, capital outlay, or unclassified. (*UCM—Fund Source/Appropriation Coding.*)

### **Chart of Accounts (COA) Crosswalk**

A detailed guide found on the Department of Finance's website that crosswalks the Account Category Code to the legacy general ledger, receipts and object of expenditures codes in the Uniform Codes Manual. (See also "Account" and "Uniform Codes Manual.")

### **Claim Schedule**

A manual request from a state department to the State Controller's Office to disburse payment from a legal appropriation or account for a lawful state obligation. The claim schedule identifies the appropriation or account to be charged, the payee(s), the amount(s) to be paid, and an affidavit attesting to the validity of the request. Claims against the state for which there is no provision for payment (e.g., no appropriation available for payment), will be submitted to the Department of General Services. (See also "Voucher.") (*SAM 8422.20, SAM 7340.*)

### **COBCP**

Capital outlay budgets are zero-based each year; therefore, the department must submit a written capital outlay budget change proposal for each new project, or subsequent phase of an existing project, for which the department requests funding. (*SAM 6818.*)

### **Conference Committee**

A committee of three members (two from the majority party, and one from the minority party) from each house, appointed to meet and resolve differences between versions of a bill (e.g., when one house of the Legislature does not concur with bill amendments made by the other house). If resolution cannot be reached, another conference committee can be selected, but no more than three different conference committees can be appointed on any one bill. Budget staff commonly refer to the conference committee on the annual budget bill as the "Conference Committee." (*SAM 6340.*)

### **Continuing Appropriation**

An appropriation for a set amount that is available for more than one year. (*SAM 8326.*)

### **Continuous Appropriation**

Constitutional or statutory expenditure authorization that is renewed each 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 designated for the purpose as determined by formula, e.g., school apportionments. Note: Government Code section 13340 sunsets statutory continuous appropriations on June 30 with exceptions specified in the section and other statutes. Control Section 30.00 of the annual Budget Act traditionally extends the continuous appropriations for one additional fiscal year. (GC 13340; SAM 8326.)

### **Control Sections**

Sections of the Budget Act (i.e., 1.00 to the end) providing specific controls on the appropriations itemized in Section 2.00 of the Budget Act. (See more detail under "Sections.")

### **Cost-of-Living Adjustments (COLA)**

Increases provided in state-funded programs that include periodic adjustments predetermined in state law (statutory, such as K-12 education apportionments), or established at optional levels (discretionary) by the Administration and the Legislature each year through the budget process.

### **Current Year (CY)**

A term used in budgeting and accounting to designate the operations of the present fiscal year in contrast to past or future periods. (See also "Fiscal Year.")

### **Debt Service**

The amount of money required to pay interest on outstanding bonds and the principal of maturing bonds.

### **Department**

A governmental organization, usually belonging to the third-level of the state organizational hierarchy, as defined in the Uniform Codes Manual. (*UCM—Organization Codes.*)

### **Department of Finance**

The Department is a fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor. The Director sits as a member of the Governor's cabinet and senior staff.

Principal functions are as follows:

- Establish appropriate fiscal and accounting policies to carry out the state's programs.
- Prepare, explain, and administer the state's annual financial plan (budget), which the Governor is required under the State Constitution to present to the Legislature by January 10 of each year.
- Analyze legislation that has a fiscal impact.
- Provide fiscal and accounting training, advice, and consulting services to state departments.
- Monitor/audit expenditures by state departments to ensure compliance with law, approved standards, and policies.
- Develop economic forecasts and revenue estimates.
- Develop population and enrollment estimates and projections.
- Review expenditures for information technology activities of departments.

(GC 13000 et seq.; SAM 7310.)

**Detailed Budget Adjustments**

Department Detailed Budget Adjustments are included in departmental budget displays to provide the reader a snapshot of proposed expenditure and position adjustments, why those changes are being proposed, and their dollar and position impact.

**Detail of Appropriations and Adjustments**

A budget display for each organization that reflects appropriations and adjustments by fund source for each character of expenditure (i.e., state operations, local assistance, and capital outlay). (SAM 6478.)

**Employee Compensation/Retirement**

Salary, benefit, employer retirement rate contribution adjustments, and any other related statewide compensation adjustments for state employees. Various 9800 Items of the Budget Act appropriate funds for compensation increases for most state employees (excluding Higher Education and some others); that is, they appropriate the incremental adjustment proposed for the salary and benefit adjustments for the budget year. The base salary and benefit levels are included in individual agency/departmental budgets.

**Enacted Budget**

A publication produced by Finance to reflect budget details as enacted. It is similar in detail as in the Governor's Budget. A PDF of this publication is available on Finance's eBudget website.

**Enactment Year (ENY)**

See Year of Appropriation (YOA).

**Encumbrance**

The commitment of all or part of an appropriation. Encumbrances represent valid obligations related to unfilled purchase orders or unfulfilled contracts. Outstanding encumbrances are recognized as budgetary expenditures in the individual department's budget documents and their individual annual financial reports. For the General Fund budgetary purposes, the Department of Finance makes a statewide adjustment to remove the total outstanding encumbrances from overall General Fund expenditures and show the amount as a reserve in the fund balance, in accordance with Government Code section 13307. For other funds, such encumbrance adjustments are not made in the budget totals, and encumbrances are treated as budgetary expenditures that decrease the fund balance of these funds. (SAM 8340.)

**Enrolled Bill Report (EBR)**

An analysis prepared by Finance on legislative measures passed by both houses and referred to the Governor, to provide the Governor's Office with information concerning the measure, with a recommendation for action by the Governor. While approved bill analyses become public information, EBRs do not. Note that EBRs are not prepared for Constitutional Amendments, or for Concurrent, Joint, or single house resolutions, because these are not acted upon by the Governor. (SAM 6965.)

**Enrollment, Caseload, and Population Adjustments**

These adjustments are generally formula or population driven and are components of the workload budget. (See "Workload Budget.")

**Executive Branch**

One of the three branches of state government, responsible for implementing and administering the state's laws and programs. The Governor's Office and those individuals, departments, and offices reporting to it (the Administration), are part of the Executive Branch.

**Executive Order (EO)**

A budget document issued by the Department of Finance ordering the State Controller's Office to make an adjustment in their accounts. The adjustments are typically authorized by Budget Act provisional language, Budget Act control sections, and other statutes. An EO is used when the adjustment makes increases or decreases on a statewide basis, involves two or more appropriations, or makes certain transfers or loans between funds.

**Exempt Employees**

State employees exempt from civil service pursuant to subdivision (e), (f), or (g), of Section 4 of Article VII of the California Constitution. Examples include department directors and other gubernatorial appointees. (SAM 0400.)

**Expenditure**

Expenditures reported on a department's year-end financial reports and "past year" budget documents consist of amounts paid and accruals (including outstanding encumbrances and payables) for obligations created for the last fiscal year. "Current year" and "budget year" expenditures in budget documents are estimates for the respective fiscal year. (See "Encumbrance," also referred to as "budgetary expenditures."). (SAM 8360.)

**Expenditure Authority**

The authorization to make an expenditure (usually by a budget act appropriation, provisional language, or other legislation).

**Expenditures by Category**

A budget display for each department that reflects actual past year, estimated current year, and proposed budget year expenditures presented by character of expenditure (e.g., state operations and/or local assistance) and category of expenditure (e.g., personal services, operating expenses and equipment).

**3-Year Expenditures and Positions**

A display at the start of each departmental budget that presents the various departmental programs by title, dollar totals, positions, and source of funds for the past, current, and budget years.

**Federal Fiscal Year**

The accounting period of the federal government, which begins on October 1 and ends the following September 30. For example, a reference to federal fiscal year 2020 means the period beginning October 1, 2019 and ending September 30, 2020.

**Federal Funds**

For legal basis budgeting purposes, classification of funds into which money received in trust from an agency of the federal government will be deposited and expended by a state department in accordance with state and/or federal rules and regulations. State departments must deposit federal grant funds in the Federal Trust Fund or other appropriate federal fund in the State Treasury. (GC 13326 (Finance approval), 13338 approp. of FF, CS 8.50.)

**Feeder Funds**

For legal basis accounting purposes, funds into which certain taxes or fees are deposited upon collection. In some cases, administrative costs, collection expenses, and refunds are paid. The balance of these funds is transferable at any time by the State Controller's Office to the receiving fund, in most cases, the General Fund.

**Final Budget**

Generally refers to the Governor's Budget as amended by actions taken on the Budget Bill (e.g., legislative changes, Governor's vetoes). Note: subsequent legislation (law enacted after the Budget Bill is chaptered) may add, delete, or change appropriations, or require other actions that affect a budget appropriation.

**Final Budget Summary**

A document produced by the Department of Finance after enactment of the Budget Act, which reflects the Budget Act, any vetoes to language and/or appropriations, technical corrections to the Budget Act, and summary budget information. (See also "Budget Act" and "Final Change Book.") (SAM 6130, 6350.)

**Final Change Book**

A document produced by the Department of Finance after enactment of the Budget Act. It includes detailed fiscal information on the changes made to the budget bill that accompanies the Governor's Budget as submitted to the legislature on or before January 10 of each year. It contains a detailed list of changes in Budget Act items, non-Budget Act items, and control sections for state operations, local assistance, capital outlay, and unclassified items. The Final Change Book also includes fiscal summaries. (SAM 6355.)

**Finance Letter (FL)**

Proposals made by the Director of Finance to the chairpersons of the budget committees in each house to amend the Budget Bill and the Governor's Budget from that submitted on January 10 to reflect a revised plan of expenditure for the budget year and/or current year. Specifically, the Department of Finance is required to provide the Legislature with updated expenditure and revenue information for all policy adjustments by April 1, capital outlay technical changes by May 1, and changes for enrollment, caseload, population, updated revenues, and Proposition 98 by May 14. (GC 13308.)

**FI\$Cal**

The acronym for the Financial Information System for California, the state's integrated financial and administrative IT system that supports accounting, budgeting, cash management, and procurement functions.

**Fiscal Committees**

Committees of members in each house of the Legislature that review the fiscal impact of proposed legislation, including the Budget Bill. Currently, the fiscal committees include the Senate Budget and Fiscal Review Committee, the Senate Appropriations Committee, the Assembly Appropriations Committee, and the Assembly Budget Committee. The Senate Budget and Fiscal Review Committee and the Assembly Budget Committee are broken into subcommittees responsible for specific state departments and/or subject areas. Both houses also have Revenue and Taxation Committees that are often considered fiscal committees.

**Fiscal Impact Analysis**

Typically refers to a section of an analysis (e.g., bill analysis) that identifies the costs and revenue impact of a proposal, and to the extent possible, a specific numeric estimate for applicable fiscal years.

**Fiscal Year (FY)**

A 12-month period during which revenue is earned and received, obligations are incurred, encumbrances are made, appropriations are expended, and for which other fiscal transactions are recognized. In California state government, the fiscal year begins July 1 and ends the following June 30. If reference is made to the state's FY 2020-21, this is the time period beginning July 1, 2020 and ending June 30, 2021. (GC 13290.)

**Floor**

The Assembly or Senate chambers, the term used to describe the location of a bill, or the type of session. Matters may be referred to as "on the floor."

**Form 9**

A request by a department for space planning services (e.g., new or additional space, lease extensions, or renewals desired by an agency in non-institutional buildings, whether state-owned or state-leased, relocatable buildings, and trailers) and also reviewed by the Department of Finance. (SAM 6453.)

**Form 22**

A department's request to transfer money to the Architectural Revolving Fund (e.g., for building improvements), reviewed by the Department of Finance. (GC 14957; SAM 1321.1.)

**Fund**

A legal budgeting and accounting entity that segregates moneys or other resources in the State Treasury for obligations, subject to specific restrictions or limitations. A separate self-balancing set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and balance, as well as its revenue and expenditures. (SAM 7400.)

**Fund Balance**

For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the excess of a fund's resources over its expenditures.

**Fund Condition Statement**

A budget display, included in the Governor's Budget, summarizing the operations of a fund for the past, current, and budget years. The display includes the beginning balance, prior year adjustments, revenue, transfers, loans, expenditures, the ending balance, and any reserves. Fund Condition Statements are required for all special funds. The Fund Condition Statement for the General Fund is Summary Schedule 1. Other funds are displayed at the discretion of the Department of Finance. (SAM 6481.)

**General Fund (GF)**

For legal basis accounting and budgeting purposes, the predominant fund for financing state government programs, 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 personal income tax, sales and use tax, and corporation taxes. The major uses of the General Fund are education (K-12 and higher education), health and human services programs, and correctional programs.

**Generally Accepted Accounting Principles (GAAP)**

The accounting principles, rules, conventions, and procedures that are used for accounting and financial reporting. GAAP for governments are set by the Governmental Accounting Standards Board (GASB), the accounting and financial reporting standards setting body for state and local governments.

**Governmental Cost Funds**

For legal basis accounting and budgeting purposes, funds that derive revenue from taxes, licenses, and/or fees.

**Governor's Budget**

The publication the Governor presents to the Legislature by January 10 each year. It contains recommendations and estimates for the state's financial operations for the budget year. It also displays the actual revenues and expenditures of the state for the prior fiscal year, and updates estimates for the current year revenues and expenditures. This publication is also produced in a web format known as the Governor's Proposed Budget Detail on the Department of Finance's website. (*Article IV, § 12; SAM 6120, et seq.*)

**Governor's Budget Summary**

A companion publication to the Governor's Budget that outlines the Governor's policies, goals, and objectives for the budget year. It provides a perspective on significant fiscal and/or structural proposals. This publication is also produced in a web format known as the Governor's Proposed Budget Summary on the Department of Finance's website.

**Grants**

Typically used to describe amounts of money received by an organization for a specific purpose but with no obligation to repay (in contrast to a loan, although the award may stipulate repayment of funds under certain circumstances). For example, the state receives some federal grants for the implementation of health and community development programs, and the state also awards various grants to local governments, private organizations, and individuals according to criteria applicable to a given program.

**Indirect Costs**

A cost that cannot be easily identified to a specific cost objective (e.g., program, organizational unit, project), but it is used for a common or joint purpose. Indirect costs benefit more than one cost objective and, therefore, must be allocated. (*SAM 9213, 9213.1.*)

**Initiative**

The power of the electors to propose statutes or Constitutional amendments and to adopt or reject them. An initiative must be limited to a single subject and be filed with the Secretary of State with the appropriate number of voter signatures in order to be placed on the ballot. (*Article II, § 8.*)

**Item**

A coding scheme or structure for an appropriation reflecting the respective Business Unit, reference number, and fund (if applicable). (See "Appropriation.")

**Judgments**

Usually refers to decisions made by courts against the state. Payment of judgments is subject to a variety of controls and procedures.

**Language Sheets**

Copies of the current Budget Act appropriation items provided to the Department of Finance and departmental staff each fall to update for the proposed Governor's Budget. These updated language sheets become the proposed Budget Bill. In the spring, language sheets for the Budget Bill are updated to reflect revisions to the proposed appropriation amounts, Item schedule(s) and provisions, and become the Budget Act.

**Legislative Analyst's Office (LAO)**

A non-partisan organization that provides advice to the Legislature on fiscal and policy matters. For example, the LAO annually publishes a detailed analysis of the Governor's Budget, which becomes the initial basis for legislative hearings on the Budget Bill. (SAM 7360.)

**Legislative Counsel Bureau**

A staff of attorneys who draft legislation (bills) and proposed amendments, and review, analyze, and render opinions on legal matters for the legislative members.

**Legislative Counsel's Digest**

A summary of what a legislative measure does, contrasting existing law and the proposed change. This summary appears on the first page of a bill.

**Legislature, California**

A two-house body of elected representatives vested with the responsibility and power to make laws affecting the state (except as limited by the veto power of the Governor). (See also "Assembly" and "Senate.")

**Line Item**

See "Object of Expenditure."

**Local Assistance (LA)**

The character of expenditures made for the support of local government or other locally administered activities.

**Major Regulation**

Any proposed rulemaking action adopting, amending, or repealing a regulation subject to review by the Office of Administrative Law (OAL) that will have an economic impact on California business enterprises and individuals in an amount exceeding 50 million dollars in any 12-month period between the date the major regulation is estimated to be filed with the Secretary of State through 12 months after the major regulation is estimated to be fully implemented (as estimated by the agency), computed without regard to any offsetting benefits or costs that might result directly or indirectly from that adoption, amendment, or repeal. An agency proposing a major regulation must submit a Standardized Regulatory Impact Assessment to the Department of Finance for review, and the agency must include Finance's comments and the agency's response when transmitting the proposed major regulation to OAL. (GC sections 11346-11348 of Article 5, Chapter 3.5, Part 1, Division 3, Title 2; SAM 6600-6616; California Code of Regulation, title 1, sections 2000-2004.)

**Mandates**

See "State-Mandated Local Program."

**May Revision**

An annual update to the Governor's Budget containing a revised estimate of General Fund revenues for the current and ensuing fiscal years, any proposals to adjust expenditures to reflect updated revenue estimates, and all proposed adjustments to Proposition 98, presented by the Department of Finance to the Legislature by May 14 of each year. (See also "Finance Letter.") (SAM 6130; GC 13308.)

**Merit Salary Adjustment (MSA)**

A cost factor resulting from the periodic increase in salaries paid to personnel occupying authorized positions. Personnel generally receive a salary increase of five percent per year up to the upper salary limit of the classification, contingent upon the employing agency certifying that the employee's job performance meets the level of quality and quantity expected by the agency, considering the employee's experience in the position.

Merit salary adjustments for employees of the University of California and the California State University are determined in accordance with rules established by the regents and the trustees, respectively.

Funding typically is not provided for MSAs in the budget; given normal attrition rates, additional costs usually must be absorbed within existing resources. (GC 19832.)

**Minor Capital Outlay**

Construction projects, or equipment acquired to complete a construction project, estimated to cost less than \$656,000 plus any escalation per Public Contract Code section 10108. (SAM 6807.)

**Modified Accrual Basis**

The basis of accounting in which revenues are recognized if the underlying transaction has occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period, or soon enough after the end of the current period, to be used to pay current year-end liabilities). Expenditures are recognized when the obligations are created, except for amounts payable from future fiscal year appropriations. This basis is generally used for the General Fund and special funds. (SAM 7440.)

**Non-Add**

Refers to a numerical value that is displayed in parentheses for informational purposes, but is not included in computing totals, usually because the amounts are already accounted for in the budget system or display.

**Non-Governmental Cost Funds**

For legal basis purposes, a classification for funds used to budget and account for revenues derived from sources other than general and special taxes, licenses, and fees, or certain other state revenues. Generally, expenditures of these funds do not represent a cost of government.

**Object of Expenditure (Objects)**

A classification of expenditures based on the type of goods or services received. For example, the budget category of Personal Services includes the objects of Salaries and Wages and Staff Benefits. The Governor's Budget includes an "Expenditures by Category" section for each department at this level. These objects may be further subdivided into line

items/object details such as State Employees' Retirement and Workers' Compensation. (See also "Account.") (*UCM—Account Codes.*)

### **Obligations**

Amounts that a governmental unit may legally be required to pay out of its resources. Budgetary authority must be available before obligations can be created. For budgetary purposes, obligations include payables for goods or services received, but not yet paid for, and outstanding encumbrances (i.e., commitments for goods and services not yet received nor paid for).

### **One-Time Cost**

A proposed or actual expenditure that is non-recurring (usually only in one annual budget) and not permanently included in baseline expenditures. Departments make baseline adjustments to remove prior year one-time costs and appropriately reduce their expenditure authority in subsequent years' budgets.

### **Operating Expenses and Equipment (OE&E)**

A category of a support appropriation that includes objects of expenditure/accounts such as general expenses, printing, communication, travel, data processing, equipment, and accessories for the equipment. (*SAM 6451.*)

### **Out-of-State Travel (OST) blanket**

A request by a state agency for Governor's Office approval of the proposed out-of-state trips to be taken by that agency's personnel during the fiscal year. (*SAM 0760-0765.*)

### **Overhead**

Those elements of cost necessary in the production of an article or the performance of a service that are of such a nature that the amount applicable to the product or service cannot be determined directly. Usually, they relate to those costs that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, or supervision. (See also "Indirect Costs.")

### **Overhead Unit**

An organizational unit that benefits the production of an article or a service but that cannot be directly associated with an article or service to distribute all of its expenditures to elements and/or work authorizations. The cost of overhead units are distributed to operating units or programs within the department. (See "Administration Program Costs.")

### **Past Year**

The most recently completed fiscal year. (See also "Fiscal Year.")

### **Performance Budget**

A budget wherein proposed expenditures are organized and tracked primarily by measurable performance objectives for activities or work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object, but these are given a subordinate status to activity performance.

### **Personal Services**

A category of expenditure that includes such objects of expenditures as the payment of salaries and wages of state employees and employee benefits, including the state's contribution to the Public Employees' Retirement Fund, insurance premiums for workers'

compensation, and the state's share of employees' health insurance. (See also "Object of Expenditure.") (SAM 6403.)

**Plan of Financial Adjustment (PFA)**

A plan proposed by a department, approved by the Department of Finance, and the State Controller's Office (SCO), to allocate costs paid from one item to one or more items within a department's appropriations. A PFA might be used, for example, to allow the department to pay all administrative costs out of its main item and then transfer the appropriate costs to the correct items for their share of the costs paid. The SCO transfers the funds upon receipt of a letter (transaction request) from the department stating the amount to be transferred based on the criteria for cost distribution in the approved PFA. For departments using FI\$Cal, the SCO transfers the funds for PFA transactions using FI\$Cal's PFA functionality, which permits the allocation of costs based on the criteria for cost distribution in the approved PFA. (SAM 8452 et seq.)

**Pooled Money Investment Account (PMIA)**

A State Treasurer's Office accountability account maintained by the State Controller's Office to account for short-term investments purchased by the State Treasurer's Office as designated by the Pooled Money Investment Board on behalf of various funds.

**Pooled Money Investment Board (PMIB)**

A board comprised of the Director of Finance, the State Treasurer, and the State Controller, the purpose of which is to design an effective cash management and investment program, using all monies flowing through the Treasurer's bank accounts and keeping all available monies invested, consistent with the goals of safety, liquidity, and yield. (SAM 7350.)

**Positions**

See "Authorized Positions."

**Price Increase**

A budget adjustment to reflect the inflation factors for specified operating expenses consistent with the budget instructions from the Department of Finance.

**Prior Year Adjustment**

In a Fund Condition Statement in the Governor's Budget, an adjustment for the difference between previously estimated accruals used in the development of the last Governor's Budget and actual expenditures or revenues. The adjustment amount is generally included to realign the beginning fund balance to ensure accurate fund balances.

**Pro Rata**

The amount of state administrative costs, paid from the General Fund and the Central Service Cost Recovery Fund (e.g., amounts expended by central service departments such as the State Treasurer's Office, State Personnel Board, State Controller's Office, and Department of Finance for the general administration of state government), that are apportioned to and recovered from special funds (other than the General Fund, Central Service Cost Recovery Fund, and federal funds) as determined by the Department of Finance. (GC 11010, 11270-11275, 13332.03; SAM 9215, 9215.1.)

**Program Budget**

See "Budget—Program or Traditional."

**Program Cost Accounting**

A level of accounting that identifies costs by activities performed in achievement of a purpose in contrast to the traditional line-item format. The purpose of accounting at this level is to produce cost data sufficiently accurate for allocating and managing program resources. (SAM 7131.)

**Programs**

Activities of a business unit grouped on the basis of common objectives. Programs can be further divided into subprograms.

**Project Approval Lifecycle**

The process to assess the full implications of a proposed information technology project that contains analyses of options, cost estimates, and other information. (SAM 4920-4928.)

**Proposed New Positions**

A request for an authorization to expend funds to employ additional people to perform work. 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. (See also "Changes in Authorized Positions.")

**Proposition 98**

An initiative passed in 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. The term is also used to refer to any expenditures that fulfill the guarantee. (Article XVI, § 8.)

**Provision**

Language in a bill or act that imposes requirements or constraints upon actions or expenditures of the state. Provisions are often used to constrain the expenditure of appropriations but may also be used to provide additional or exceptional authority. (Exceptional authority usually begins with the phrase "Notwithstanding...".)

**Public Service Enterprise Funds**

For legal basis accounting purposes, the fund classification that identifies funds used to account for the transactions of self-supporting enterprises that render goods or services for a direct charge to the user (primarily the general public). Self-supporting enterprises that render goods or services for a direct charge to other state departments or governmental entities, account for their transactions in a Working Capital and Revolving Fund. (UCM—Fund Codes—Structure (Source Classification).)

**Reappropriation**

The extension of an appropriation's availability for encumbrance and/or expenditure beyond its set termination date and/or for a new purpose. Reappropriations are typically authorized by statute for one year at a time, but may be for some greater or lesser period.

**Recall**

The power of the electors to remove an elected officer. (Article II, § 13.)

**Redemption**

The act of redeeming a bond or other security by the issuing agency.

**Reference Code**

A three-digit code identifying whether the item is from the Budget Act or some other source (e.g., legislation), and its character (e.g., state operations). This is the middle segment of the budget item/appropriation number. (*UCM—Fund Source/Appropriation Coding.*)

**Referendum**

The power of the electors to approve or reject statutes or parts of statutes, with specified exceptions and meeting specified deadlines and number of voters' signatures. (*Article II, § 9.*)

**Refund to Reverted Appropriations**

A receipt account to record the return of monies (e.g., abatements and reimbursements) to appropriations that have reverted. (*SAM 7680.*)

**Reimbursement Warrant (or Revenue Anticipation Warrant)**

A warrant that has been sold by the State Controller's Office as a result of a cash shortage in the General Fund, the proceeds of which will be used to reimburse the General Cash Revolving Fund. The Reimbursement Warrant may or may not be registered by the State Treasurer's Office. The registering does not affect the terms of repayment or other aspects of the Reimbursement Warrant. (*GC 17240-17255.*)

**Reimbursements**

An amount received as a payment for the cost of services performed/to be performed, or of other expenditures made for, or on behalf of, another entity (e.g., one department reimbursing another for administrative work performed on its behalf). Reimbursements represent the recovery of an expenditure. Reimbursements are available for expenditure up to the budgeted amount (scheduled in an appropriation), and a budget revision must be prepared and approved by the Department of Finance before any reimbursements in excess of the budgeted amount can be expended. (*SAM 6463.*)

**Reserve**

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

**Revenue**

Any addition to cash or other current assets (e.g., accounts receivables) that does not increase any liability or reserve and does not represent the reduction or recovery of an expenditure (e.g., reimbursements/abatements). Revenues are a type of receipt generally derived from taxes, licenses, fees, or investment earnings. Revenues are deposited into a fund for future appropriation, and are not available for expenditure until appropriated. (*UCM—Account Codes.*)

**Revenue Anticipation Notes (RANs)**

A cash management tool generally used to eliminate cash flow imbalances in the General Fund within a given fiscal year. RANs are not a budget deficit-financing tool.

**Revenue Anticipation Warrant (RAW)**

See "Reimbursement Warrant."

**Reversion**

The return of the unused portion of an appropriation to the fund from which the appropriation was made, normally two years (four years for federal funds) after the last day of an appropriation's availability period. 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. The reversion may also occur upon order of Finance. *(GC 16304, 16304.1.)*

**Reverted Appropriation**

An appropriation that is reverted to its fund source after the date its liquidation period has expired.

**Revolving Fund**

Generally refers to a cash account known as an office revolving fund (ORF). It is not a fund but an advance from a primary support item. Departments may use the cash advance to disburse ORF checks for immediate needs, as specified in SAM. The cash account is subsequently replenished by a State Controller's Office transfer from a department appropriation. The size of departmental revolving funds is subject to Department of Finance approval within statutory limits. *(SAM 8100, et seq.)*

**SAL**

See "Appropriations Limit, State."

**Salaries and Wages Supplement**

An annual publication, issued shortly after the Governor's Budget, containing a summary of all positions by department, unit, and classification for the past, current, and budget years, as of July 1 of the current year. This publication is also displayed on the Department of Finance's website. (See "Schedule 7A.")

**Schedule**

The detail of an appropriation in the Budget Bill or Act, showing its distribution to each of the programs, or projects thereof.

or:

A supplemental schedule submitted by departments to detail certain expenditures.

or:

A summary listing in the Governor's Budget.

**Schedule 7A**

A summary version of the State Controller's Office detailed Schedule 8 position listing for each department. The information reflected in this schedule is the basis for the "Salaries and Wages Supplement" displayed on the Department of Finance's website. (See "Salaries and Wages Supplement.") *(SAM 6415-6418.)*

**Schedule 8**

A detailed listing generated from the State Controller's Office payroll records for a department's past, current, and budget year positions as of June 30 and updated for July 1. This listing must be reconciled with each department's personnel records and becomes the basis for centralized payroll and position control. The reconciled data should coincide with

the level of authorized positions for the department per the final Budget. (SAM 6424-6429, 6448.)

**Schedule of Federal Funds and Reimbursements, Supplementary**

A supplemental schedule (DF-301) submitted by departments during budget preparation that displays federal expenditures by source. (SAM 6460, 6466.)

**Schedule of Operating Expenses and Equipment, Supplementary**

A supplemental schedule (DF-300) submitted by departments during budget preparation that details by object the expenses included in the Operating Expenses and Equipment category. (SAM 6454, 6457.)

**Section 1.50**

Section of the Budget Act that (1) specifies a certain format and style for the codes used in the Budget Act, (2) authorizes the Department of Finance to revise codes used in the Budget Act to provide compatibility with the Governor's Budget and records of the State Controller's Office, and (3) authorizes the Department of Finance to revise the schedule of an appropriation in the Budget Act or in other spending authority outside of the Budget Act for technical changes that are consistent with legislative intent. Examples of such technical changes to the schedule of an appropriation include the distribution of any unallocated amounts within an appropriation, adjustments of schedules to facilitate departmental accounting operations, and the augmentation of reimbursement amounts when the Legislature has approved the budget for the department providing the reimbursement. The Section also authorizes Finance to make certain technical corrections related to the implementation of and conversion into FISCAL.

**Section 1.80**

Section of the Budget Act that includes periods of availability for Budget Act appropriations.

**Section 8.50**

A Control Section of the Budget Act that provides the authority to increase federal fund spending authority.

**Section 26.00**

A Control Section of the Budget Act that provides the authority for the transfer of funds from one program or function within a schedule to another program or function within the same schedule, subject to specified limitations and reporting requirements to the Legislature. (SAM 6548.)

**Section 28.00**

A Control Section of the Budget Act that authorizes the Director of Finance to approve the augmentation or reduction of items of expenditure for the receipt of unanticipated federal funds or other non-state funds, and that specifies the related reporting requirements to the Legislature. Appropriation authority for unanticipated federal funds is contained in Section 8.50. (SAM 6551-6557.)

**Section 28.50**

A Control Section of the Budget Act that authorizes the Department of Finance to augment or reduce the reimbursement line of an appropriation schedule for reimbursements received from other state agencies. It also contains specific reporting requirements to the Legislature. (SAM 6551-6557.)

**Section 30.00**

A Control Section of the Budget Act that amends Government Code section 13340 to sunset continuous appropriations.

**Section 31.00**

A Control Section of the Budget Act that grants departments the authority to administratively establish or reclassify positions. This section states that administratively establishing positions outside of the budget process requires both Finance's approval and legislative notification. Administratively established positions are to be temporary and expire June 30 of the current year, unless extended by Finance and the Legislature during the following budget cycle. Additionally, Section 31.00 requires Finance to review all reclassification requests involving a position meeting a specified threshold.

**Senate**

The upper house of California's Legislature consisting of 40 members. As a result of Proposition 140 (1990, term limits) and Proposition 28 (2012, limits on Legislators' terms in office), members elected in or after 2012 may serve 12 years in the Legislature in any combination of four-year state Senate or two-year state Assembly terms. (*Article IV, § 2 (a).*)

**Service Revolving Fund**

A fund used to account for and finance many of the client services rendered by the Department of General Services. Amounts expended by the fund are reimbursed by sales and services priced at rates sufficient to keep the fund solvent. (*SAM 8471.*)

**Settlements**

Refers to any proposed or final settlement of a legal claim (usually a suit) against the state. Approval of settlements and payments for settlements are subject to numerous controls. (See also "Judgments.") (*GC 965.*)

**Shared Revenue**

A state-imposed tax, such as the gasoline tax, which is shared with local governments in proportion, or substantially in proportion, to the amount of tax collected or produced in each local unit. The tax may be collected either by the state and shared with the localities, or collected locally and shared with the state.

**Sinking Fund**

A fund or account in which money is deposited at regular intervals to provide for the retirement of bonded debt.

**Special Fund for Economic Uncertainties**

A fund in the General Fund (a similar reserve is included in each special fund), authorized by statute and Budget Act Control Section 12.30, to provide for emergency situations. (*GC 16418, 16418.5.*)

**Special Funds**

For legal basis budgeting purposes, funds created by statute, or administratively per Government Code section 13306, used to budget and account for taxes, licenses, and fees that are restricted by law for particular activities of the government.

**Special Items of Expense**

An expenditure/account category that covers non-recurring large expenditures or special purpose expenditures that generally require a separate appropriation (or otherwise require separation for clarity). (*SAM 6469; UCM—Account Codes.*)

**Sponsor**

An individual, group, or organization that initiates or brings to a legislator's attention a proposed law change.

**Spot Bill**

An introduced bill that makes non-substantive changes in a law, usually with the intent to amend the bill at a later date to include substantive law changes. This procedure provides flexibility to meet the deadline for the introduction of bills.

**Staff Benefits**

An object of expenditure representing the state costs of contributions for employees' retirement, OASDI, health benefits, and non-industrial disability leave benefits. (*SAM 6412; UCM—Account Codes.*)

**State-Mandated Local Program**

State reimbursements to local governments for the cost of activities required by legislative and executive acts. This reimbursement 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 1979 general election. (*Article XIII B, § 6; SAM 6601.*)

**State Operations (SO)**

A character of expenditure representing expenditures for the support of state government, exclusive of capital investments and expenditures for local assistance activities.

**Statewide Cost Allocation Plan (SWCAP)**

The amount of state administrative costs (e.g., amounts expended by central service departments such as the State Treasurer's Office, the State Personnel Board, the State Controller's Office, and the Department of Finance for the general administration of state government) chargeable to and recovered from federal funds, as determined by the Department of Finance. These statewide administrative costs are for administering federal programs, which the federal government allows reimbursement. (*GC 13332.01-13332.02; SAM 9216, 9216.1, 9216.2.*)

**Statute**

A written law enacted by the Legislature and signed by the Governor (or a vetoed bill overridden by a two-thirds vote of both houses), usually referred to by its chapter number and the year in which it is enacted. Statutes that modify a state code are "codified" into the respective Code (e.g., Government Code, Health and Safety Code). (See also "Bill" and "Chapter.") (*Article IV, § 9.*)

**Subcommittee**

The smaller groupings into which Senate or Assembly committees are often divided. For example, the fiscal committees that hear the Budget Bill are divided into subcommittees generally by departments/subject area (e.g., Education, Resources, General Government).

**Subventions**

Typically used to describe amounts of money expended as local assistance based on a formula, in contrast to grants that are provided selectively and often on a competitive basis. For the purposes of Article XIII B, state subventions include only money received by a local agency from the state, the use of which is unrestricted by the statutes providing the subvention. (GC 7903.)

**Summary Schedules**

Various schedules in the Governor's Budget Summary that summarize state revenues, expenditures, and other fiscal and personnel data for the past, current, and budget years.

**Sunset Clause**

Language contained in a law that states the expiration date for that statute.

**Tax Expenditures**

Subsidies provided through the taxation systems by creating deductions, credits, and exclusions of certain types of income or expenditures that would otherwise be taxable.

**Technical**

In the budget systems, refers to an amendment that clarifies, corrects, or otherwise does not materially affect the intent of a bill.

**Tort**

A civil wrong, other than a breach of contract, for which the court awards damages. Traditional torts include negligence, malpractice, and assault and battery. Recently, torts have been broadly expanded such that interference with a contract and civil rights claims can be torts. Torts result in either settlements or judgments. (GC 948, 965-965.9; SAM 6472, 8494; Budget Act Items 9670.)

**Traditional Budget**

See "Budget—Program or Traditional."

**Transfers**

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

**Trigger**

An event that causes an action or actions. Budget "trigger" mechanisms have been enacted in statute under which various budgeted programs are automatically reduced if revenues fall below expenditures by a specific amount.

**Unanticipated Cost/Funding Shortage**

A lack or shortage of (1) cash 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). (See Budget Act Items 9840 and 9850.)

**Unencumbered Balance**

The balance of an appropriation not yet committed for specific purposes. (See "Encumbrance.")

**Uniform Codes Manual (UCM)**

A document maintained by the Department of Finance that sets standards for codes and various other information used in state fiscal reporting systems. These codes identify, for example, business units, programs, funds, receipts, line items, and objects of expenditure. The Accounts used in FI\$Cal combine the legacy general ledger code, receipt and object of expenditure codes in a single classification code. (See also "Account" and "Chart of Accounts Crosswalk")

**Unscheduled Reimbursements**

Reimbursements collected by an agency that were not budgeted and are accounted for by a separate reimbursement category of an appropriation. To expend unscheduled reimbursements, a budget revision must be approved by the Department of Finance, subject to any applicable legislative reporting requirements (e.g., CS 28.50).

**Urgency Statute/Legislation**

A measure that contains an "urgency clause" requiring it to take effect immediately upon the signing of the measure by the Governor and the filing of the signed bill with the Secretary of State. Urgency statutes are generally those considered necessary for immediate preservation of the public peace, health, or safety, and such measures require approval by a two-thirds vote of the Legislature, rather than a majority. (*Article IV, § 8 (d)*). However, the Budget Bill and other bills providing for appropriations related to the Budget Bill may be passed by a majority vote to take effect immediately upon being signed by the Governor or upon a date specified in the legislation. (*Article IV § 12 (e) (1)*.)

**Veto**

The Governor's Constitutional authority to reduce or eliminate one or more items of appropriation while approving other portions of a bill. (*Article IV, § 10 (e)*; SAM 6345.)

**Voucher**

A request from a state department using FI\$Cal to the State Controller's Office to disburse payment from a legal appropriation or account for a lawful state obligation. The voucher identifies the appropriation or account to be charged, the payee, the amount(s) to be paid, and an affidavit attesting to the validity of the request.

**Warrant**

An order drawn by the State Controller directing the State Treasurer to pay a specified amount, from a specified fund, to the person or entity named. A warrant generally corresponds to a bank check but is not necessarily payable on demand and may not be negotiable. (*SAM 8400 et seq.*)

**Without Regard to Fiscal Year (WRTFY)**

Where an appropriation has no period of limitation on its availability.

**Working Capital and Revolving Fund**

For legal basis accounting purposes, fund classification for funds used to account for the transactions of self-supporting enterprises that render goods or services for a direct charge to the user, which is usually another state department/entity. In contrast, self-supporting enterprises that render goods or services for a direct charge to the public account for their transactions in a Public Service Enterprise Fund.

**Workload Budget**

Workload Budget means the budget year cost of currently authorized services, adjusted for changes in enrollment, caseload, population, statutory cost-of-living adjustments, chaptered legislation, one-time expenditures, full-year costs of partial-year programs, costs incurred pursuant to Constitutional requirements, federal mandates, court-ordered mandates, state employee merit salary adjustments, and state agency operating expense and equipment cost adjustments. (GC 13308.05.) This definition is related to the calculation of the workload budget required by Section 36 of Article 13 of the California Constitution.

**Year of Appropriation (YOA)**

Refers to the first fiscal year of enactment or availability, whichever is later. Also referred to as the Enactment Year, or ENY.

**Year of Budget (YOB)**

The fiscal year revenues and expenditures are recognized. For revenues, this is generally the fiscal year when revenues are earned, measurable, and "available." For expenditures, this is generally the fiscal year when obligations, including encumbrances, have been created during the availability period of the appropriation. When the availability period of encumbrance of an appropriation is one year (e.g., most Budget Act items), the YOB is the same as the year of appropriation (YOA) and the year of completion (YOC). However, when the availability period is more than one year, the YOB may be any fiscal year during the availability period, including the YOA or the YOC, as appropriate. For example, an appropriation created in 2016-17 and is available for three years, the YOA is 2016 and the YOC is 2018. If an obligation is created in 2017-18, the YOB for this obligation is 2017. In FISCAL (PeopleSoft), the YOB is referred to as Budget Period. The rules of recognition are not the same for all funds depending on the appropriate basis of accounting for the fund types or other factors.

**Year of Completion (YOC)**

The last fiscal year for which the appropriation is available for expenditure or encumbrance.

\* Abbreviations used in the references cited:

Article	Article of California Constitution
BA	Budget Act
CS	Control Section of Budget Act
GC	Government Code
SAM	State Administrative Manual
UCM	Uniform Codes Manual

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