

5227 Board of State and Community Corrections**FUND CONDITION STATEMENTS [†]**

	2023-24*	2024-25*	2025-26*
<u>0170 Corrections Training Fund [§]</u>			
BEGINNING BALANCE	\$215	\$216	\$216
Adjusted Beginning Balance	\$215	\$216	\$216
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4136500 Traffic Violation Penalties	1	-	-
Total Revenues, Transfers, and Other Adjustments	\$1	-	-
Total Resources	\$216	\$216	\$216
FUND BALANCE	\$216	\$216	\$216
Reserve for economic uncertainties	216	216	216
<u>3286 Safe Neighborhoods and Schools Fund [§]</u>			
BEGINNING BALANCE	\$11,926	\$12,040	\$11,775
Prior Year Adjustments	2,666	-	-
Adjusted Beginning Balance	\$14,592	\$12,040	\$11,775
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Safe Neighborhoods and Schools Fund (3286) to Second Chance Fund (3287) per Proposition 47	-73,142	-61,353	-57,165
Total Revenues, Transfers, and Other Adjustments	-\$73,142	-\$61,353	-\$57,165
Total Resources	-\$58,550	-\$49,313	-\$45,390
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0840 State Controller (State Operations)	383	383	383
6100 Department of Education (State Operations)	777	1,187	1,099
6100 Department of Education (Local Assistance)	25,889	22,418	20,888
7870 California Victim Compensation Board (Local Assistance)	15,119	9,439	8,795
9892 Supplemental Pension Payments (State Operations)	2	2	2
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	150	256	194
Government Code section 7599.1 (transfer to Safe Neighborhoods and Schools Fund for Proposition 47) (Local Assistance)	-112,910	-94,773	-88,331
Total Expenditures and Expenditure Adjustments	-\$70,590	-\$61,088	-\$56,970
FUND BALANCE	\$12,040	\$11,775	\$11,580
Reserve for economic uncertainties	12,040	11,775	11,580
<u>3287 Second Chance Fund [§]</u>			
BEGINNING BALANCE	\$118,984	\$159,371	\$159,357
Adjusted Beginning Balance	\$118,984	\$159,371	\$159,357
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Safe Neighborhoods and Schools Fund (3286) to Second Chance Fund (3287) per Proposition 47	73,142	61,353	57,165
Total Revenues, Transfers, and Other Adjustments	\$73,142	\$61,353	\$57,165
Total Resources	\$192,126	\$220,724	\$216,522
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
5227 Board of State and Community Corrections (Local Assistance)	32,735	61,353	57,165
9892 Supplemental Pension Payments (State Operations)	20	14	14
Total Expenditures and Expenditure Adjustments	\$32,755	\$61,367	\$57,179
FUND BALANCE	\$159,371	\$159,357	\$159,343
Reserve for economic uncertainties	159,371	159,357	159,343

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

5227 Board of State and Community Corrections - Continued

	2023-24*	2024-25*	2025-26*
<u>3354 Cannabis Tax Fund - Board of State and Community Corrections, State and Local Government Law Enforcement Account - Allocation 3[§]</u>			
BEGINNING BALANCE	\$217,171	\$204,830	\$29,830
Prior Year Adjustments	-7	-	-
Adjusted Beginning Balance	\$217,164	\$204,830	\$29,830
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Loan Repayment from the General Fund (0001) to the Cannabis Tax Fund (3354), per legal statute	-	-	75,000
Loan from the Cannabis Tax Fund (3354) to the General Fund (0001), per legal statute	-	-175,000	-
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Board of State and Community Corrections - Allocation 3 (3354) per Revenue and Taxation Code Section 34019(f)(3)(c)	73,256	57,687	43,641
Total Revenues, Transfers, and Other Adjustments	\$73,256	-\$117,313	\$118,641
Total Resources	\$290,420	\$87,517	\$148,471
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
5227 Board of State and Community Corrections (State Operations)	429	2,884	2,182
5227 Board of State and Community Corrections (Local Assistance)	85,161	54,803	41,459
Total Expenditures and Expenditure Adjustments	\$85,590	\$57,687	\$43,641
FUND BALANCE	\$204,830	\$29,830	\$104,830
Reserve for economic uncertainties	204,830	29,830	104,830

† Savings resulting from SEC. 4.05 and/or SEC. 4.12 of the 2024 Budget Act are currently being recorded as an unallocated statewide set-aside. As a result, this department's budgetary displays may reflect overstated expenditures and may also potentially reflect negative fund balances in particular programs and funds.

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