

Governor's Budget Training

2017-18

2017-18 Governor's Budget Training Outline

- Welcome and Overview of Budget Cycle
- FI\$Cal Resources Page and Basic Treatment/ Concepts in Hyperion
- Expenditures
- Revenues, Transfers, and Loans
- Budget Revisions and Executive Orders
- Upload Templates
- Fund Condition Statements and Past Year Package
- Employee Compensation and Salaries and Wages
- Budget Galley Validation
- Budget Bill Preparation
- Fall Budget Calendar

Objectives

- What**
- budget documents will be received
 - to do with the documents
 - documents should Finance receive from departments
 - is the purpose of the documents

- When**
- to flow documents and due dates

- Who**
- prepares and who submits the budget documents
 - is responsible for document accuracy

- How**
- to get information
 - to complete documents

- Why**
- do all these?

Welcome

- Introductions
- House Keeping (restroom keys)
- Finance's web site (<http://www.dof.ca.gov/>)
- Finance's FI\$Cal Resources Page
- FI\$Cal's web site (<http://fiscal.ca.gov/>)
- Last year's Governor's Budget
- Historical eBudget
- How to subscribe to Budget Letters

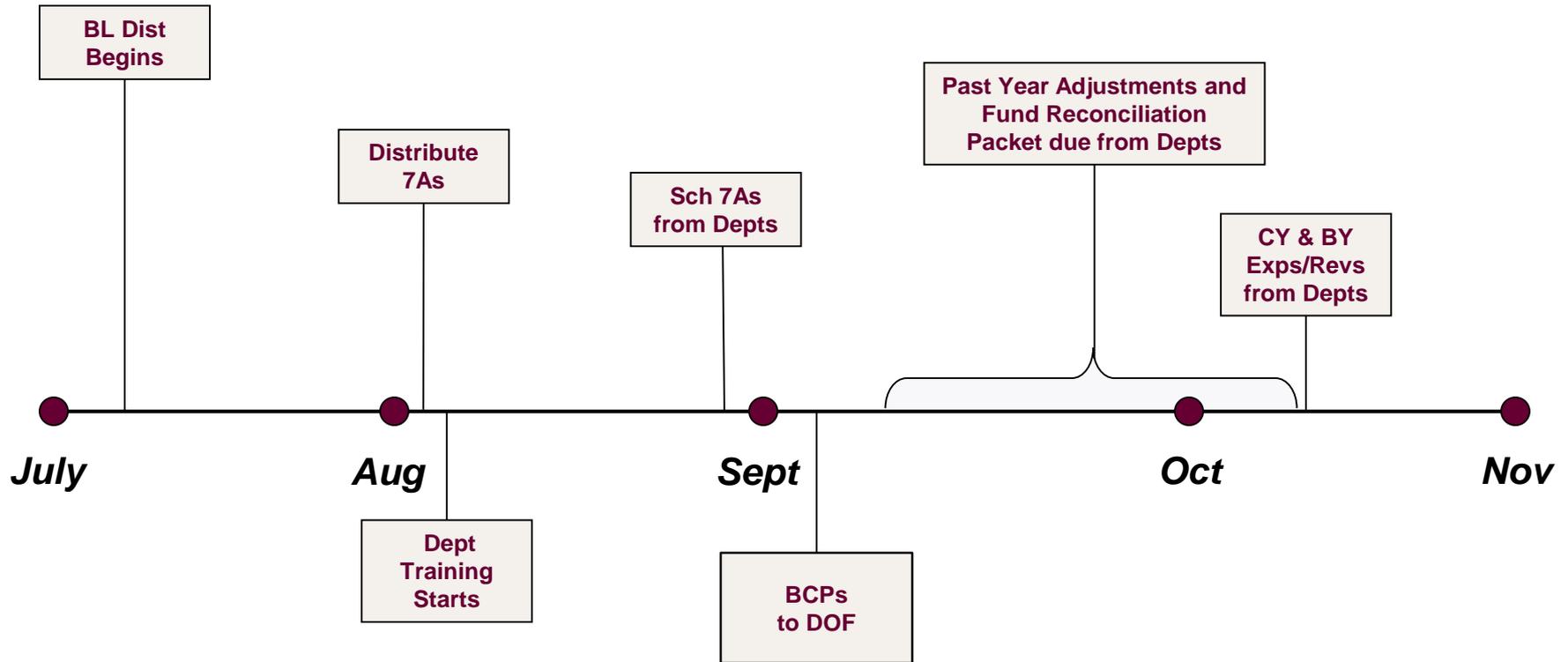
The Budget Cycle

Three main points in time:

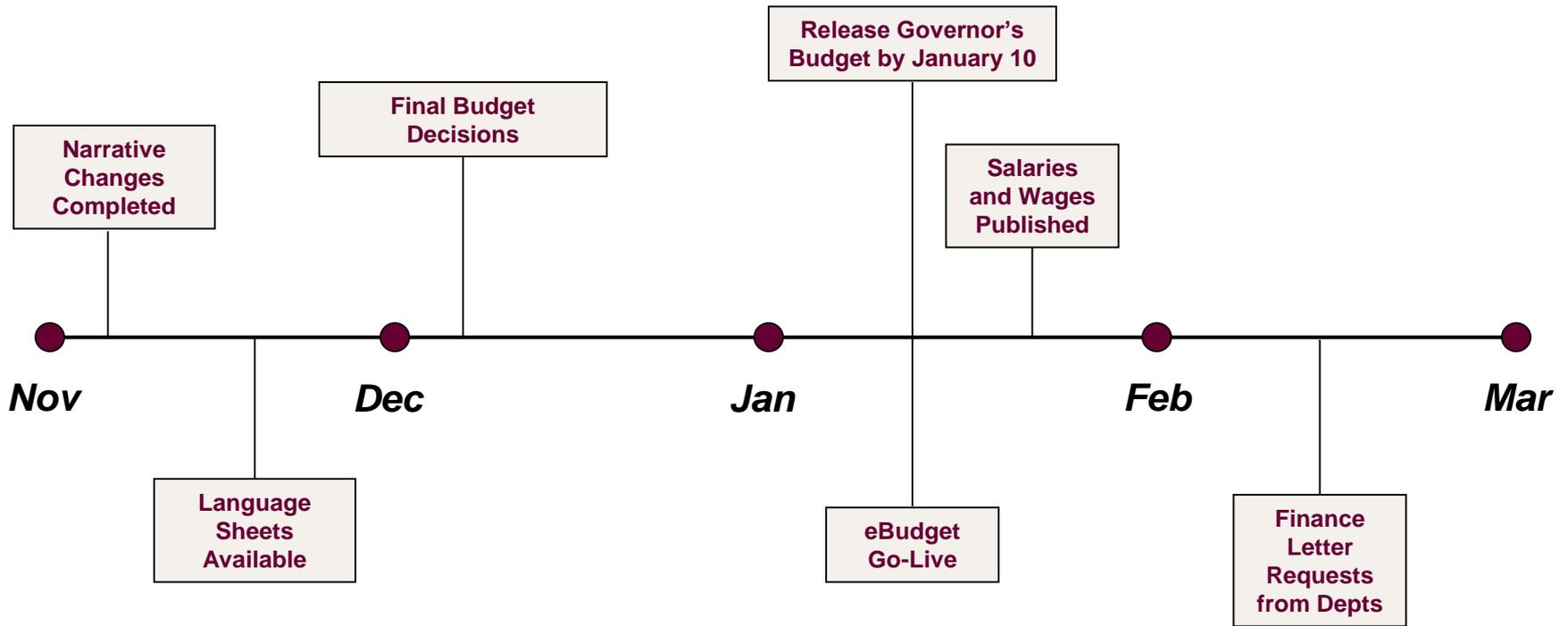
- **Governor's Budget**—Article IV, Section 12, of the State Constitution—the Governor shall present a balanced budget to the Legislature by January 10 of each calendar year.
- **May Revision**—Government Code 13308—The Director of Finance shall provide to the Legislature adjustments to the Governor's Budget on or before: April 1, May 1, and May 14.
- **Budget Act**—*Article IV, Section 12(3), of the State Constitution*—the Legislature shall pass the Budget Bill by midnight on June 15th. The Governor generally has 12 calendar days to either veto or sign.

What is involved in preparing the Governor's Budget?

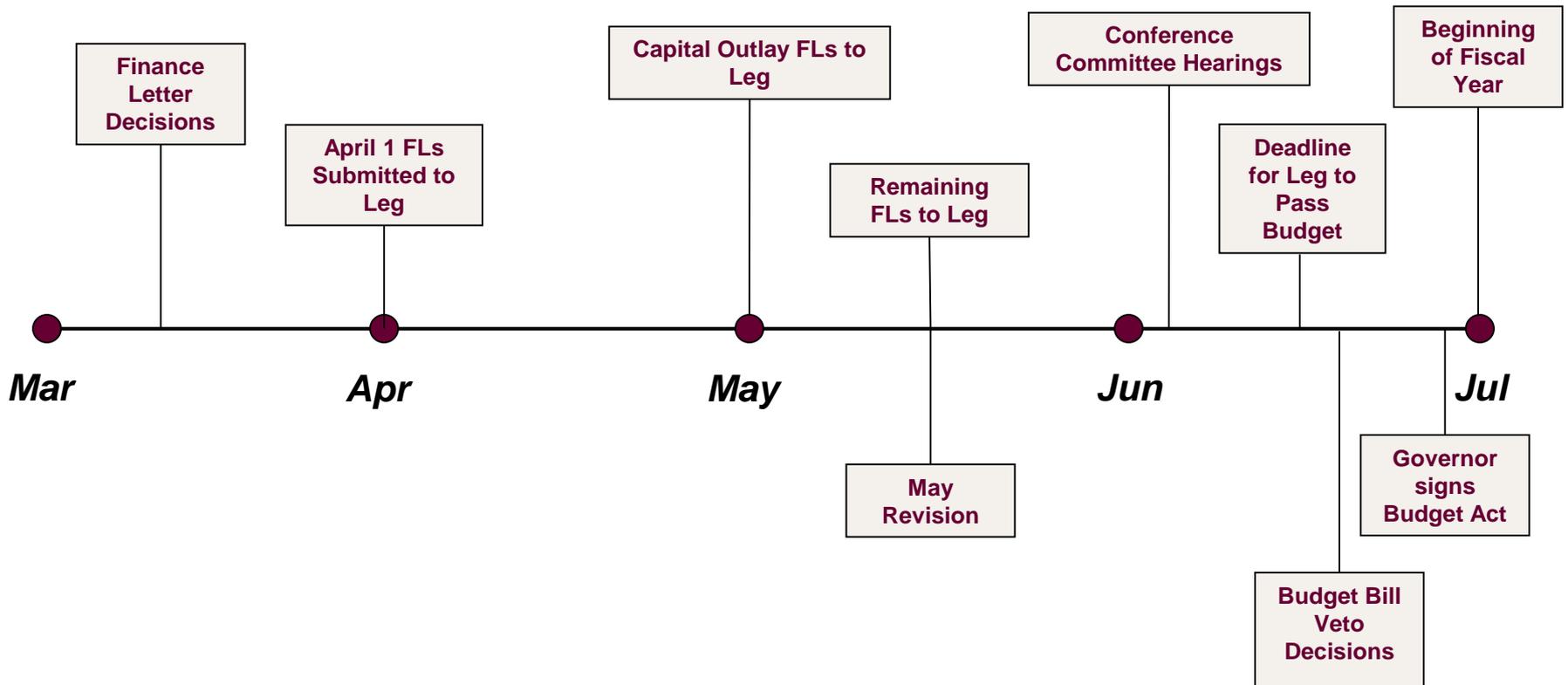
Governor's Budget Process



Governor's Budget



Governor's Budget



FI\$Cal Resources Page and Basic Treatment/Concepts in Hyperion

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- **FI\$Cal Job Aids**
- **Common Baseline Adjustment Titles**
- **Rounding**
- **Finance's FI\$Cal Resources Page**
- **BR Naming Convention**
- **Hyperion Reports (FR and BI)**

FI\$Cal Resources Page

http://www.dof.ca.gov/budget/FISCAL_Resources_for_Budget/

Various Budget/Hyperion Materials

- **Budget Letters**
- **Chart of Accounts (COA) Crosswalk Information**
 - **Account Introduction**
 - **Legacy UCM to FI\$Cal**
 - **Program Crosswalk (SCO Legacy System and Hyperion)**
 - **Capital Outlay Projects (SCO Legacy System and Hyperion)**
- **Links to FI\$Cal job aids and FI\$Cal website**

BR Naming Conventions

❖ BR Name: 3990-001-BCP-2017-GB

3990 BU number (Business Unit, Entity, Organization Code)

001 Sequencer blocks refer to points in time when the issue was originated, not when the issue was revised.

- 001-299 for Governor's Budget
- 300-399 for April 1
- 400-599 for May Revision and May 1 (Capital Outlay)
- 600-699 for Assembly
- 700-799 for Senate
- 800-899 for Conference
- 900-949 for Veto
- 950-999 for Statewide Issues with the exception of:
 - 990 for Pro Rata
 - 991 for SWCAP

BR Naming Conventions

❖ BR Name: 3990-001-BCP-2017-GB

BCP

There are four Budget BR types (excluding Capital Outlay):

- BCP = Budget Change Proposal
- BBA = Baseline Budget Adjustment
- ECP = Enrollment, Caseload, and Population
- RTL = Revenue, Transfer, and Loan

There are three Capital Outlay BR types:

- COBCP = Capital Outlay Budget Change Proposal
- COBBA = Capital Outlay Baseline Budget Adjustment
- COCP = Capital Outlay Concept Paper

2017

First part of the fiscal year (2017-18).

GB

Point in time when the issue is originated (GB, A1, M1, MR, L, V). (No point in time is needed for COCPs).

Hyperion Reports (FR)

❖ Take BU115 from FI\$Cal Training Academy (Based on Hyperion 1.0)

- Department Issue Codes for All BRs
- Detailed Multi-Year Expenditures*
- Detailed Multi-Year Non Add Expenditures
- DF-300 OE&E Schedule
- Expenditures by Entity – Capital*
- Three-Year Expenditures and Positions*
- Expenditures by Entity – Program and Category*
- Non-Add by Entity – Program and Category
- RTL by Fund*
- Version Comparison by Issue (BR) – Expenditure
- Version Comparison by Item*

***Currently Available in Hyperion 2.0**



ORACLE Enterprise Performance Management System Workspace, Fusion Edition

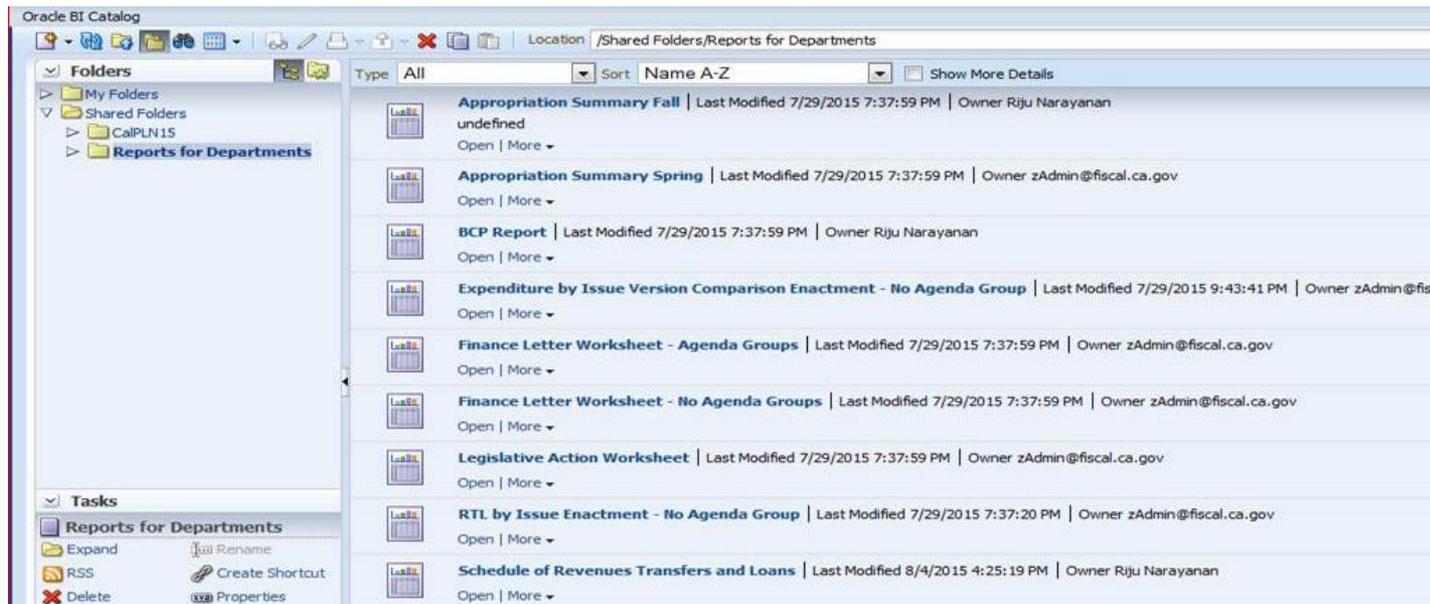
Logged in as jrcal@dsf.ca.gov | Help | Log Off

HomePage Explore: /Reports for Departments

Name	Type	Modified	Description
Department Issue Codes for All BRs	Financial Reporting	7/6/15 9:00 PM	Run for only ONE Fiscal Year (Y88).
Expenditures by Entity - Program and Category	Financial Reporting	7/13/15 11:57 AM	Run for only ONE Entity(BU) and ONE Fiscal Year (Y88).
Non-Add by Entity - Program and Category	Financial Reporting	6/22/15 11:22 AM	Run for only ONE Entity(BU) and ONE Fiscal Year (Y88).
RTL by Fund	Financial Reporting	10/31/14 1:27 PM	Run for only ONE Fiscal Year (Y88).
Version Comparison by Issue(BR) - Expenditure	Financial Reporting	6/22/15 11:33 AM	Run for only ONE Fiscal Year (Y88).

Hyperion Reports (BI)

- Appropriation Summary Fall/Spring
 - BCP Report
 - Expenditure by Business Unit Version Comparison - Administration
 - Expenditure by Issue Version Comparison Administration – No Agenda Groups*
 - Expenditure by Issue Version Comparison Enactment – No Agenda Group
 - Finance Letter Worksheet – Agenda Groups
 - Legislative Action Worksheet
 - RTL by Issue Administration – No Agenda Group*
 - RTL by Issue Enactment – No Agenda Group
 - Schedule of Revenues Transfers and Loans*
 - Three House Comparison
- *Currently Available in Hyperion



Expenditures

- **Expenditure Authority**
- **Item Number**
- **Encumbrance and Liquidation Periods**
- **Expenditure Transfers**

Expenditure Authority

The authorization to make an expenditure (usually by a Budget Act appropriation, provisional language, or other legislation)

Budget Act: Chapter 23, Statutes of 2016

- Other chaptered legislation with appropriations
- Continuous appropriations (through statutes or the Constitution)
- Reappropriations and carryovers of Budget Act and other chaptered legislation
- Court ordered payments

All expenditure authority, regardless of how authorized, is documented in the budget process.

Item Number

Appropriation = Item

- ❖ Each appropriation is identified using an unique item number

BU-REF-FD-ENY
↓ ↓ ↓ ↓
3990-001-0001-17

Item Number

- 3990** **BU** is a four-digit code to identify **Business Unit**.
(aka: organization, department, or agency)
- 001** **REF** provides a **reference** number to distinguish between Budget Act or non-Budget Act spending authority.
See *“Reference Numbers”* handout.
- 0001** **FD** uses four-digits to identify the **fund**.
Refer to **State Manual of Funds** for a complete list of funds.
- 17** **ENY–Enactment year** is the first fiscal year spending authority is available for encumbrance (e.g., for fiscal year 2017-18 the ENY=17; aka: YOA or year of appropriation.)

Item Number

❖ ENY and YOB

YOB–Year of budget is the fiscal year the expenditures are reflected. This is generally the fiscal year when the obligation is incurred.

The enactment year will not always equal the year of budget.

- Chaptered legislation
- Appropriations available without regard to fiscal year (AWRTFY)
- Multi-year appropriations
- Continuous appropriations

May have a YOB that is after the ENY.

Item Number

❖ Year of Completion (YOC)

Represents the last fiscal year in which an appropriation is available for *encumbrance*.

Encumbrance: The commitment of all or part of an appropriation.

When the dollar amount expended is less than the dollar amount appropriated for the item, the difference is displayed as either savings or carryover.

- If the YOC is equal to the YOB, the difference is entered into the “Savings” column.
- If the YOC is later than the YOB, the difference is generally entered into the “Carryover” column.

Encumbrance and Liquidation Periods

Encumbrance period: The amount of time available to make a commitment for goods or services from the dollars available in an appropriation.

Liquidation period: The amount of time after the end of the encumbrance period that is available to receive goods or services and process the payment for those goods and services.

Liquidation period is defined in Government Code section 16304.1 = Two years for Budget Act and other legislation following the last day of the encumbrance period (except federal funds have four years).

Encumbrance and Liquidation Periods

❖ Encumbrance period based on authority:

- **Budget Act (Sec 2.00)** One year unless otherwise stated
YOY = YOY = ENY
- **Chapter augmenting a Budget Act item** Takes on same availability as Budget Act
YOY = YOY = ENY
- **Legislation** Three years, unless otherwise stated in the language providing the appropriation (GC section 16304).
YOY = ENY + 3 (crosses 4 fiscal years) or ENY + 2 (if effective on July 1)
- **Legislation with AWRIFY** Amount appropriated is “available without regard to fiscal year” and remains available from year to year until expended.

Encumbrance and Liquidation Periods

❖ Continuing or Continuous Appropriations

Continuing: *An appropriation for a set amount that is available for more than one year. (SAM 8382)*

Appropriation has a dollar limitation to spend, usually for a specified purpose. Department must keep track of the dollars spent each year.

Multi-year—number of years is defined

- YOC=2018 (3 years per legislation enacted 7/1/2016)
- Encumbrance date = 6/30/2019
- Liquidation date = 6/30/2021 (6/30/2023 for federal funds)

AWRTFY—available until appropriation is spent

- YOC=2097
- Encumbrance date = 6/30/YOB
- Liquidation date = 6/30/2098

Encumbrance and Liquidation Periods

Continuous: *Constitutional or statutory expenditure authorization, which is renewed each year without further legislative action.*

Some FUNDS are continuously appropriated for a specific purpose.

A continuous appropriation does not have a time or dollar limitation. Authority is provided to a department to spend for a specified purpose (as much as is needed) as long as there is cash in the fund.

- **YOC=2098**
- **Encumbrance date=6/30/YOB**
- **Liquidation date = 6/30/2099**

See handout “Examples of Various Appropriations”

Carryovers, Reappropriations, and Reversions

Carryovers:

- Check to ensure expenditures are correct for each year the appropriation is available.

Reappropriations:

- Use REF 490 through REF 494 to extend authority.
 - ✓ Dollars are to be included in item number reappropriated.
 - ✓ Provides more time to encumber and (or) liquidate.

Reversions:

- Use REF 495 through REF 500 to remove authority.
- Public Works Board approval for capital outlay (Government Code section 16351.5 or 16408).

Other legislation:

- Indicate authority
 - ✓ Chapter, statutes, and section (or code and section)
 - ✓ Less common: Constitution or court order

Work with Finance budget analyst to set-up any needed items in Hyperion.

Reimbursements

An amount received as payment for the cost of services performed 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).**
- **A Budget Revision must be approved by Finance before any reimbursements in excess of the budgeted amount can be expended.**
- **Resuming the pre-Hyperion practice, reimbursements are tracked as non-Budget Act items utilizing Fund 0995 (e.g., Item XXXX-XXX-0995).**

Transfers between Funds

In budgeting there are two kinds of transfers:

Expenditure or Revenue

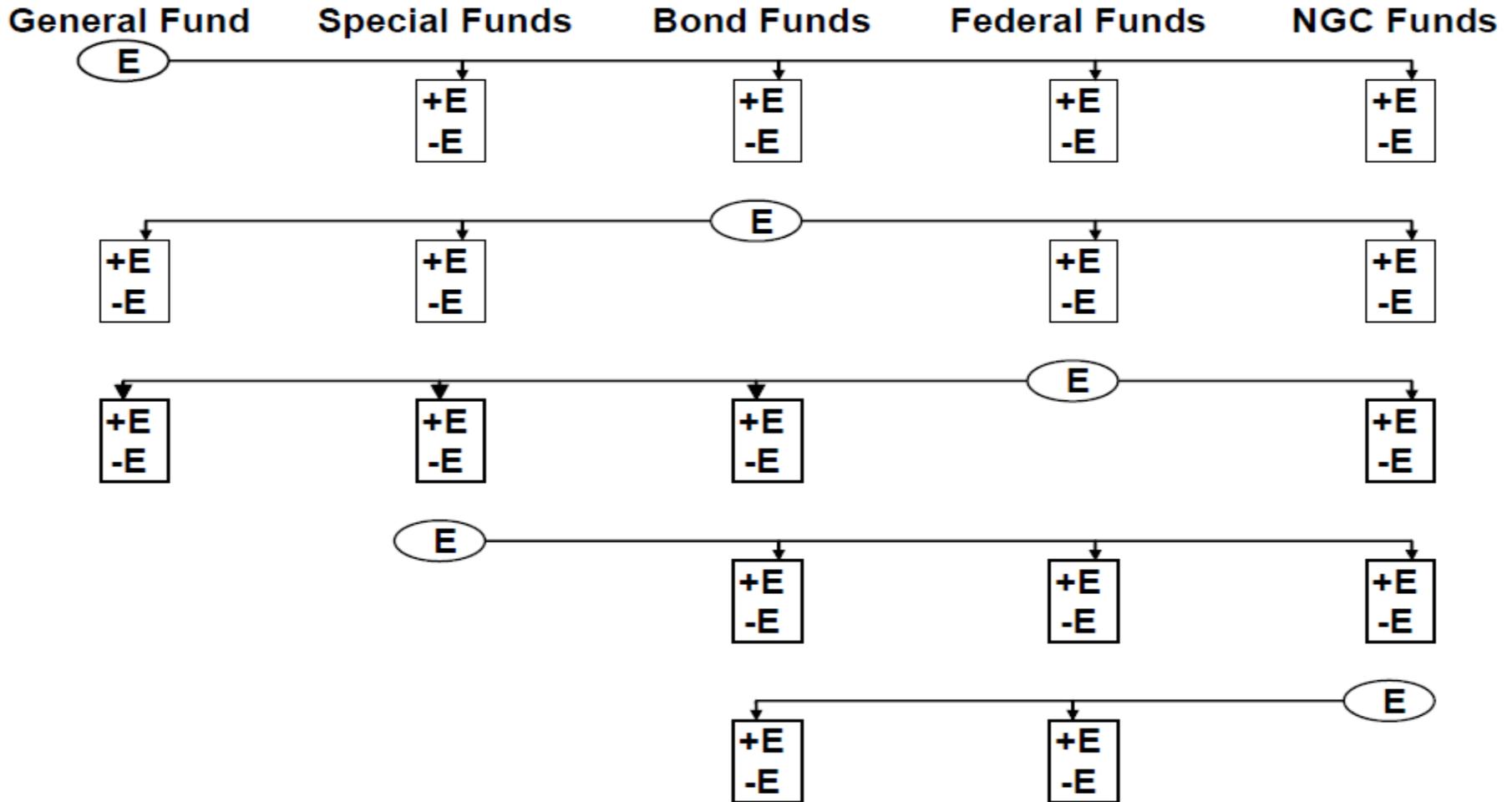
To determine whether a transfer should be treated as an expenditure or a revenue transfer, refer to handout on **“Treatment of Transfers Between Funds”**

TREATMENT OF TRANSFERS BETWEEN FUNDS

The general concept is that we want to record disbursement of moneys as expenditures from the fund which originally received the moneys. However, exceptions exist as noted below where the transfers are treated as "revenue transfers" instead of expenditures.

Transfers between Funds

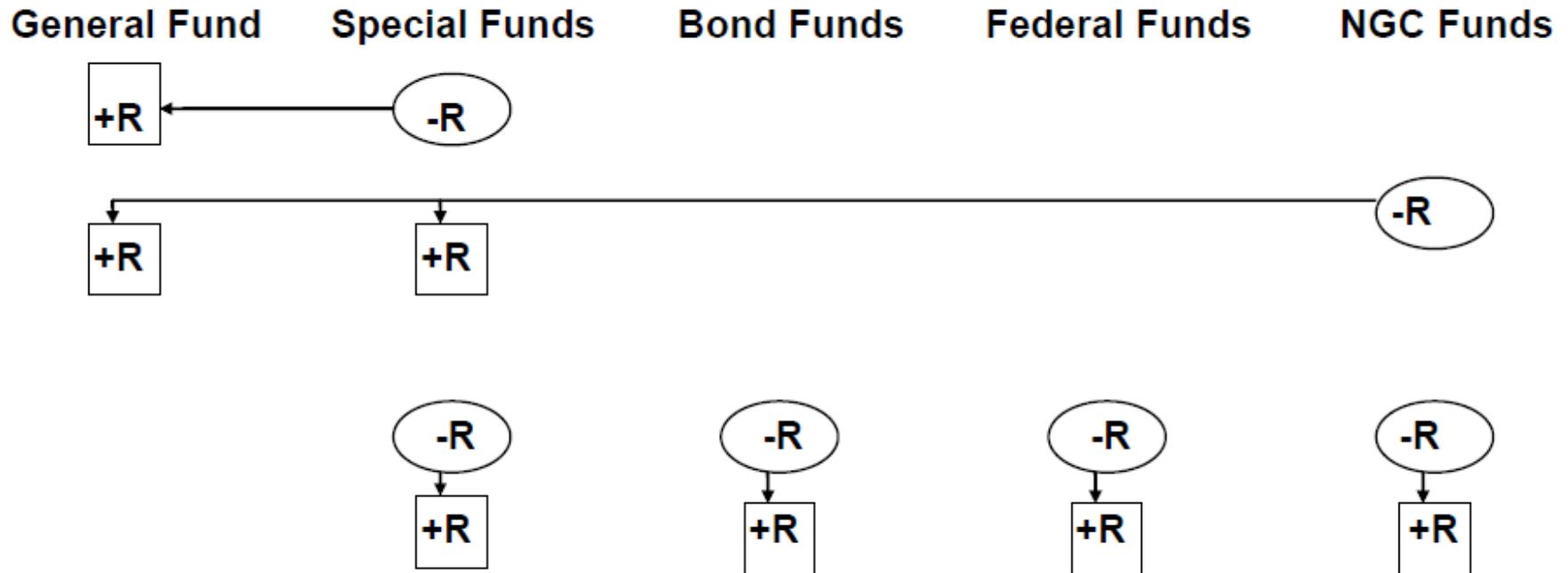
"EXPENDITURE" TRANSFERS



○ = The fund classification from which money is transferred.

Transfers between Funds

"REVENUE" TRANSFERS

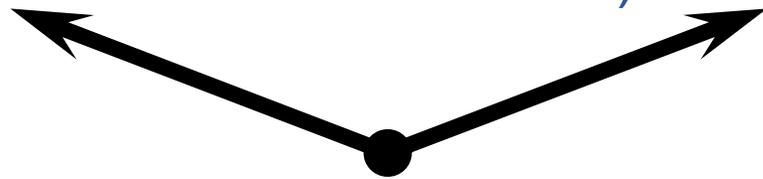


 = The fund classification from which money is transferred.

Expenditure Transfers

Transfer from General Fund to Food Safety Fund (0177) (General Fund to a special fund)

0001	<u>BY</u>	0177	<u>BY</u>
Ch. 37/16 (transfer to Food Safety Fund)	100,000	Ch. 37/16 (transfer from General Fund)	100,000



Usually need three item numbers:

Transfer: 8570-501-0001-17
 Less funding: 8570-598-0177-17
 Spending: 8570-501-0177-17

Spending is double-counted

Less funding provided by the General Fund -100,000

Total expenditure (0177) -0-

Revenues, Transfers, and Loans

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Overview

- ❖ Revenues
- ❖ Revenue Transfers
- ❖ Loans

RTLs

What is it?

Revenues, transfers, and loans (RTL) data is entered into Hyperion for all departments (Business Units –BUs) that report such information. RTL–based reports generated by the Hyperion System display information for the General Fund and all special funds, and any other fund as required by your Finance budget analyst.

- For General Fund and all special funds, each department is required to report the revenues, transfers, and loans that they report in their accounting records.
- Revenue information for bond funds, federal funds, and other non-governmental cost funds is entered into Hyperion as needed for certain departments and/or programs.

RTLs

What information does the RTL contain and provide?

- BU, Account Code and Name, Fund, and Amounts.
- Revenue codes and titles, as listed in the FI\$CAL Chart of Accounts (a COA crosswalk from legacy UCM to FI\$Cal is available on the Finance website).
- Revenue information in Hyperion is recorded for past year to budget year plus four (in whole dollars), but should be rounded to 000's.
- Past year information must reconcile to year-end financial statements submitted to SCO. Note: rounding differences under one thousand are expected between SCO and Finance.

RTLs

- Revenues, transfers, and loans to and from other funds (General Fund and special funds).
- Cite legal authority for revenue transfers and loans.
- Revenue transfers and loans must have appropriate transfer authority. Specific Budget Request descriptions must be followed for these types of issues. There is a 256 character limit (including spaces) to the descriptions, so very long descriptions may require some abbreviations.
- Revenue Transfers:
 - Revenue Transfer from (formal name of a fund and its fund number) to (formal name of a fund and its fund number) per (cite authority for the transaction).
 - Example: Revenue Transfer from Local Revenue Fund 2011 (3171) to Mental Health Account, Local Revenue Fund 2011 (3179) per GC Section 30027(a)

RTLs

❖ Loan:

- Loan or loan repayment from (formal name of a fund and its fund number) to (formal name of a fund and its fund number) per (cite authority for the transaction).*
 - Example: Loan from Air Pollution Control Fund (0115) to California Beverage Container Recycling Fund (0133) per Item 3900-011-0133, Budget Act of 2013.
- ❖ Please see Fiscal Resources webpage on the DOF website for the list of commonly used baseline adjustment titles:
http://www.dof.ca.gov/budget/FISCAL_Resources_for_Budget/
- ❖ * When citing a fund, use the fund's legal title from the Manual of State Funds.

RTL Report (Departments can run this report or may ask their Finance budget analyst)

RTL by Fund

(Budget and Capital) in Whole Dollars

2017-18, GB Dept Working,

Total_Fund, Fund Class: Fund_Class

Fund	BU	AC Code & Name	Fund Class	Revenue Request PY	Revenue Request CY	Revenue Request BY	Revenue Transfer PY	Revenue Transfer CY	Revenue Transfer BY	Loan Amount PY	Loan Amount CY	Loan Amount BY
0001-General Fund	BU_XXXX	4172500-Miscellaneous Revenue	G	300,021	2,000	2,000	--	--	--	--	--	--
0001-General Fund	BU_XXXX	6540000-Revenue Transfers From Other Funds	G	--	--	--	1,751,000	1,000	--	--	--	--
0001-General Fund	BU_XXXX	6230000-Loans to Other Funds	G	--	--	--	--	--	--	--	--	--
0001-General Fund	BU_XXXX	6530000-Loans From Other Funds	G	--	--	--	--	--	--	92,120,354	116,700,000	12,540,000
0001-General Fund	BU_XXXX	6540000-Revenue Transfers From Other Funds	G	--	--	--	148,377,144	128,673,000	89,114,000	--	--	--
0041-Aeronautics Account State Transportation Fund	BU_XXXX	4140000-Document Sales	S	650	1,000	1,000	--	--	--	--	--	--
0041-Aeronautics Account State Transportation Fund	BU_XXXX	6540000-Revenue Transfers From Other Funds	S	--	--	--	5,755,378	9,443,000	5,443,000	--	--	--
0042-State Highway Account State Transportation Fund	BU_XXXX	4115400-Motor Vehicles - Registration Fees	S	976,347,426	987,801,000	1,011,524,000	--	--	--	--	--	--
0042-State Highway Account State Transportation Fund	BU_XXXX	4129400-Other Regulatory Licenses and Permits	S	11,457,434	11,386,000	12,095,000	--	--	--	--	--	--
0042-State Highway Account State Transportation Fund	BU_XXXX	6230000-Loans to Other Funds	S	--	--	--	--	--	--	-92,120,354	-116,700,000	-12,540,000
0042-State Highway Account State Transportation Fund	BU_XXXX	6240000-Revenue Transfers To Other Funds	S	--	--	--	-976,265,913	-973,609,000	-1,099,435,000	--	--	--
0042-State Highway Account State Transportation Fund	BU_XXXX	6540000-Revenue Transfers From Other Funds	S	--	--	--	4,068,954,620	3,842,153,000	3,177,093,000	--	--	--
Total				988,105,531	999,190,000	1,023,622,000	3,248,572,229	3,006,661,000	2,172,215,000	0	0	0

Schedule of Revenues, Transfers, and Loans Report

(Departments can run this report or may ask their Finance budget analyst)

DEPARTMENT OF FINANCE SCHEDULE OF REVENUES, TRANSFERS, AND LOANS (Whole Dollars)

BUSINESS UNIT: XXXX- BU Name
FUND : 0001-General Fund
FUND CLASS : G
FUND SAL: I

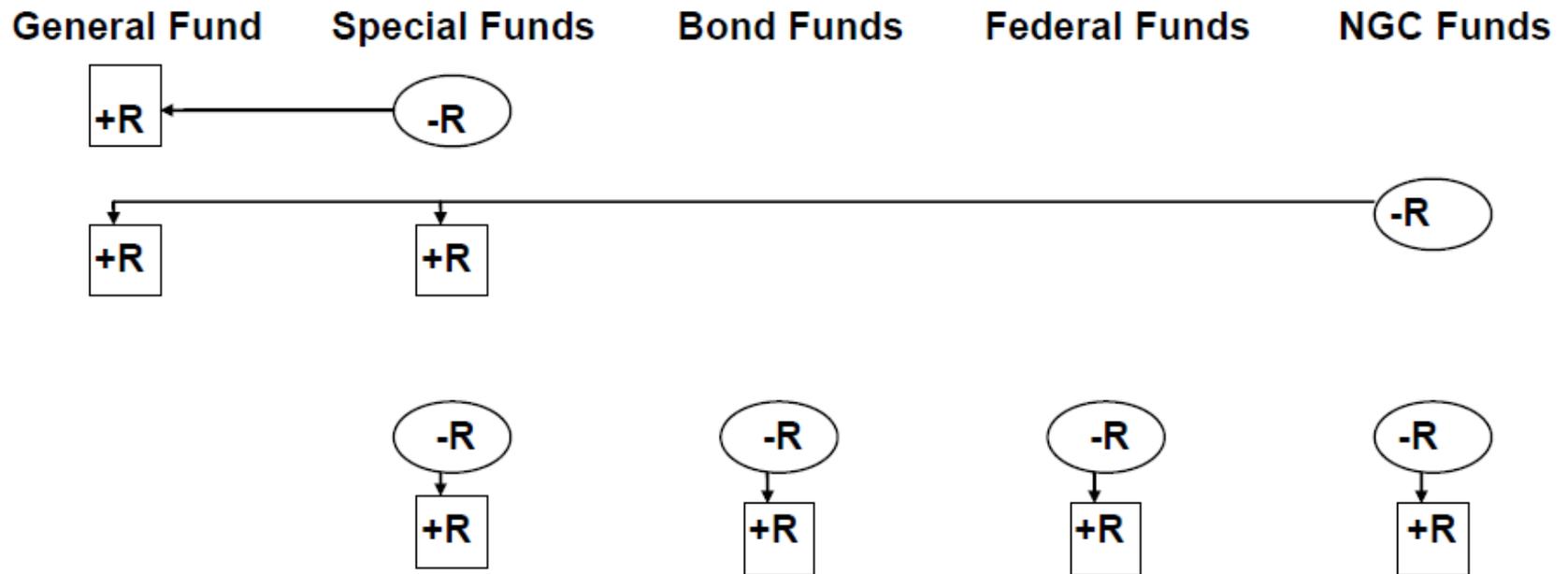
BUDGET REQUEST	DESCRIPTION	Actual 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18	Estimated 2018-19	Estimated 2019-20	Estimated 2020-21
TRANSFERS:								
0840-003-BRTL-BR-2016-GB	Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	65,000	74,000	74,000	74,000	74,000	74,000	74,000
0840-006-BRTL-BR-2016-MR	Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-	-13,000	-13,000	-13,000	-13,000	-13,000	-13,000
TOTAL, TRANSFERS		65,000	61,000	61,000	61,000	61,000	61,000	61,000

BUSINESS UNIT: XXXX- BU Name
FUND : 0442-California Olympic Training Account
FUND CLASS : S
FUND SAL: E

BUDGET REQUEST	DESCRIPTION	Actual 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18	Estimated 2018-19	Estimated 2019-20	Estimated 2020-21
TRANSFERS:								
0840-003-BRTL-BR-2016-GB	Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-65,000	-74,000	-74,000	-74,000	-74,000	-74,000	-74,000
0840-006-BRTL-BR-2016-MR	Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-	13,000	13,000	13,000	13,000	13,000	13,000
TOTAL, TRANSFERS		-65,000	-61,000	-61,000	-61,000	-61,000	-61,000	-61,000

Revenue Transfers

"REVENUE" TRANSFERS



○ = The fund classification from which money is transferred.

Treatment of Loans

LOAN PROGRAMS—(Expenditures)

- When state agencies make loans to local governments or individuals, these disbursements are shown as expenditures. In budgeting, subsequent loan repayments are generally shown as minus expenditures, although there are some exceptions. Examples of programmatic loans are the student loans made by the Student Aid Commission, loans to local governments for harbor improvements by the Department of Parks and Recreation, Division of Boating and Waterways and loans to local school districts by the Department of Education.

LOANS BETWEEN STATE FUNDS—(Revenues)

- Loans between funds are shown under the “Revenues and Transfers” portion of a Fund Condition Statement. If interest is charged, the interest must be shown as a revenue to the loaning fund and as an expenditure to the borrowing fund.

RTLs - Submittal

How to prepare RTLs

- ❖ Finance budget analysts should provide a Schedule of Revenues, Transfers, and Loans report (this contains past year through BY+4 information) in Excel format to their departments so they have the latest data.
- ❖ New to Hyperion this year is the concept of RTL items (BU, reference, and fund). Each RTL will require a 3-part item consisting of the BU, a specific reference identifier, and the fund. This is in addition to using revenue account category codes, which is standard practice. For example, if BU 0840 has a proposed revenue adjustment to the General Fund, the item would be “0840 787 0001”. Use one of the following reference numbers based on the type of RTL:
 - Revenue: 787
 - Transfer: 788
 - Loan: 789

RTLs - Submittal

How to prepare RTLs

- ❖ If needed, use the COA crosswalk from legacy UCM to FI\$Cal to look up the proper revenue code and title when creating a new BR for a revenue adjustment.
- ❖ To create a revenue transfer or loan, be sure to have all necessary information for both the “TO” and “FROM” funds. Coordination of information may be needed if a revenue transfer or loan involves another department.
- ❖ For existing revenue transfers and loans, please use the existing BRs since those have been rolled over intact in the budget rollover process for the 2017-18 budget cycle. Please remember to update the point in time to GB and FY 2017 in the BR description.
- ❖ When entering new loan or revenue transfer information, please remember to clearly state the authority in the proper format.

Budget Revisions and Executive Orders

Overview

- **Budget Revisions and Executive Orders**
 - Process
 - Commonly Used Control Sections
(Adjustment Authority)
- **Budget Revisions and Executive Order Submittal**
 - All departments
 - Budget Administration Adjustment

Budget Revision process

- The Budget Revision process begins when it is determined either by the department or by Finance that an appropriation needs to be adjusted. After the authority for the adjustment (control section, provisional language, or specific statute) is determined, the department prepares a Budget Revision using the state form STD. 26. The Budget Revision is then forwarded to the Department of Finance (Finance) budget analyst for analysis.
- A Budget Revision is used to make current year adjustments to a single item of appropriation. If more than one type of an adjustment is being made, then a separate budget revision must be processed for each item's adjustment. For example: if a department needs to increase expenditure authority pursuant to Section 28.00 but they also need to realign their authority between programs pursuant to Section 26.00, a Budget Revision for each section's adjustment must be processed.

Executive Order Process

- The Executive Order process begins when it is determined either by the department or by Finance that an adjustment is necessary to make a transfer between funds, make increases or decreases to appropriations on a statewide basis, or make adjustments that involve two or more appropriations.
- Executive Orders for statewide adjustments (such as increases in employee compensation) are prepared by Finance. Adjustments for transfers between funds or between two or more appropriations are typically initiated by the department.

What's your Adjustment Authority?

- **Control Section 1.50** (Technical changes)
- **Control Section 8.50/28.00** (Non-State and Federal Funds)
- **Control Section 26.00** (Intra-schedule Transfers)
- **Control Section 28.50** (Reimbursements)
- **Budget Act Item provisional language**
Individual or Statewide (Ex. CS 3.60 Retirement Rate Adjustment)

Adjustment Authority reference

**Refer to the Budget Analyst Guide
“Commonly Used Control Sections to Revise
Budgets” for further reference.**

http://www.dof.ca.gov/budget/Resources_for_Departments/Budget_Analyst_Guide/

Departments must read the entire control section to ensure full compliance and understanding.

Submittal process- All Departments

- Same process as 2015-16.
- Continue using Form STD-26 with the program numbers identified in the 2016 Budget Act.
- Since SCO's control functions are still in its legacy system for 2016-17, a Form STD-26 for budget revisions is still required for processing adjustments.
- A Budget Revision/Executive Order does not adjust budget totals. It simply is a document to direct SCO to make the adjustments in its system for accounting purposes.
- **A separate budget spending adjustment (Baseline Budget Adjustment) may be needed to reflect the adjustment to a budget total. The need for a budget spending authority adjustment depends on whether the spending authority has already been built in the budget total when the Budget Revision or Executive Order is processed to the SCO.**

All Departments (Continued)

- Adhere to Expenditure Authorization Controls identified in Budget Letter 16-12 and Control Section 32.00
- Control Section 32.00 of the Budget Act and Government Code 13324 provide that state officers are expressly forbidden to make any expenditure adjustments in excess of their appropriation. Any officer or employee, except those specified in Control Section 32.00, who creates any indebtedness in excess of their appropriation, can be held personally liable for the amount of such unlawful indebtedness.
- Departments must inform Finance promptly if they become aware of a funding shortage situation.

Budget Administration Adjustment (BAA)

- This type of Hyperion adjustment was introduced last fall (BL 15-21), however, it was not actually used.
- The submittal process of budget revisions and executive orders via Hyperion will not take place until at least July 2017 when SCO's control functions will go live in PeopleSoft.
- Departments will be provided instructions next year for the BAA process.

Recap- All departments

- For budget revisions, prepare Form STD-26 and submit to your Finance budget analyst.
- Make appropriate budget spending authority adjustment in Hyperion using direct entry, upload templates, or whatever method the department and the Finance budget analyst agree upon.

STATE OF CALIFORNIA
BUDGET REVISION
 STD. 26 (Rev. 7-2000)

SEE SAM SECTION 6500, ET SEQ. FOR INSTRUCTIONS

DEPARTMENT	FUND	DOCUMENT NUMBER	
		FISCAL YEAR	
SOURCE OF FUNDS	AMOUNTS AVAILABLE	INCREASE (+) OR DECREASE (-)	
		REVISION REQUESTED	REVISION APPROVED (Dept. Of Finance use only)
APPROPRIATION: (LIST ADJUSTMENTS IN DETAIL)			
TOTAL (must equal the NET APPROPRIATIONS TOTAL below)			
UNSCHEDULED APPROPRIATIONS			
LIST OF PROGRAMS, CATEGORIES OR PROJECTS IN SCHEDULED APPROPRIATION			
NET APPROPRIATION TOTAL			

STD 26

PURPOSE OF REVISION: (List in detail, including workload, fiscal history on capital outlay, and cross-reference supporting and related documents.)

REQUESTED BY		RECOMMENDED BY (DEPARTMENT)		APPROVED BY (DEPT. OF FINANCE)	
NAME		NAME		NAME	
TITLE	DATE	TITLE	DATE	TITLE	DATE

(for additional space, see reverse)

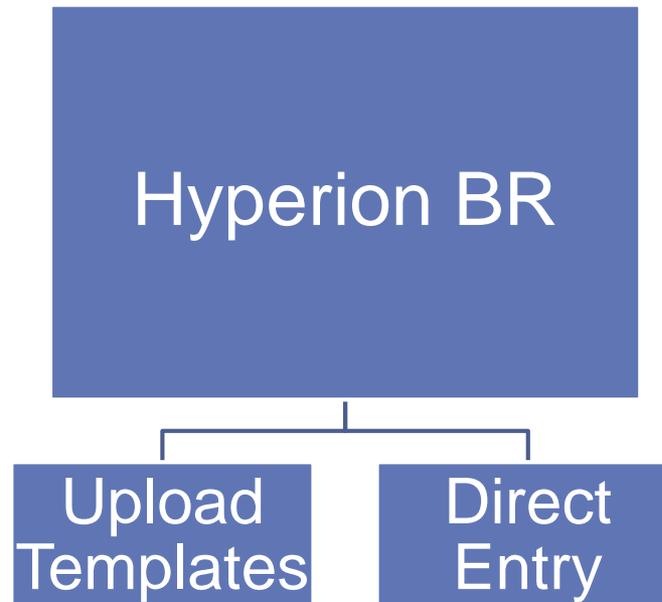
Upload Templates

Upload Templates

An introduction to Templates:

Information can be input into a Hyperion BR two ways:

1. Direct Entry
2. Upload Templates



Upload Templates

An introduction to Templates (continued):

- Each template is utilized for a specific type of transaction
- BBA, BCP (includes ECPs), RTL, and Past Year BBA templates may be accessed via DOF webpage
 - http://www.dof.ca.gov/budget/resources_for_departments/budget_forms/index.html

Upload Templates

The FI\$Cal team provided training on uploading templates in July.

Technical/System questions? Contact the FI\$Cal Service Center:

Phone: 1-855-FISCAL0 (1-855-347-2250) (Toll Free)

E-mail: fiscalservicecenter@fiscal.ca.gov

Contact your Finance budget analyst for business/process questions

Upload Templates

Template Changes from the 2016-17 Cycle

- Updated AC Code names per latest Chart of Accounts
- No need for a separate template for changes associated with reimbursements.

Upload Templates

Enhancements to keep in mind

- **DOF Reduced the Number of Account Category (AC) Codes used in Hyperion**
 - Minimized in spring of 2015 to increase efficiency
 - If no AC code matches what you require, talk to your DOF analyst to determine the most appropriate code
 - Review “Account/Category Codes Available in Hyperion” link on FI\$Cal Resources page

***ALWAYS use the latest template available on the DOF website (current one is dated August 2016)**

Account/Category (AC) Codes available in Hyperion:

<i>AC Code</i>	<i>Description</i>
51 – Personal Services	
510	Salaries and Wages
5100	Civil Service Employees – Permanent
AC_5100000	Earnings – Permanent Civil Service Employees
AC_5100150	Earnings – Temporary Civil Service Employees
5105	Exempt/Statutory Employees
AC_5105000	Earnings – Exempt/Statutory Employees
AC_5105100	Board Members
5108	Overtime, Holiday and Other Earnings
AC_5108000	Overtime Earnings (Other than to Temporary Help)



AC codes available for accounting 5108 - Overtime, Holiday & Other Earnings
 5108000 - Overtime Earnings (Other than to Temporary Help)
 5108100 - Holiday Earnings
 5108150 - 401k Plan Contributions
 5108200 - Flex Elect Contributions
 5108250 - Employee Merit Award Program Contributions
 5108900 - Employee Payments - Other

**Refer to handout for complete list of AC codes for budget purposes.
Only AC codes on the list should be used for budget purposes**

Upload Templates

Things to remember when populating a template

1. Complete the “Budget Request Details” tab
 - Ensure Version, Entity, Year are correct
 - Fill in “BR Request” with data from Hyperion
2. No duplicate lines
 - Unique Item-Program-Category for each line
3. Do not insert or delete rows
 - Inserting and deleting lines will create errors in the checklist tab and possibly affect the quality of the data uploaded

***ALWAYS use the latest template available on the DOF website
(current one is dated August 2016)**

Upload Templates

Things to remember when populating a template

3. Match Positions with Dollars

- FTEs match between Position Summary tabs and Position Change Request tab
- Salaries and Wages match between Position Change Request and Expenditure tabs

4. Review the “Checklist” tab prior to uploading

- Ensure all are green “No Issues” and **no red fields**.

***ALWAYS use the latest template available on the DOF website
(current one is dated August 2016)**

Upload Templates

Closer look at an Upload Template

BCP Template

- Sample Fiscal Detail Sheets:
 - BCP Excel Upload Template Sample Workbook

Time to jump in and take a look at the template.

Baseline Budget Adjustments

- Baseline Budget Adjustments (BBAs) are changes to the budget to maintain the current level of service.
- BBAs will be used to make incremental adjustments in Hyperion for current year through budget year+4.
- There are 12 baseline adjustments types in Hyperion that can be used to make baseline expenditure changes (See BL 16-23 for details).
- A separate Budget Request (BR) should be completed for each adjustment type.

BBA Types

1. Salary Adjustments
2. Benefit Adjustments
3. Retirement Rate Adjustments
4. Budget Position Transparency
5. Carryover / Reappropriation
6. Legislation with an Appropriation
7. Pro Rata
8. SWCAP
9. Miscellaneous Baseline Adjustments
10. Lease Revenue Debt Service Adjustment
11. Statutory Cost of Living Adjustments (COLAs)
12. Issue Specific Adjustment

BBA Types continued

- The first 11 baseline adjustment types do not show individual BBA BRs for any given Business Unit in the Detailed Budget Adjustments section of the budget galley, but are combined with the same baseline adjustment type and show the BBA type label.
- The new 12th BBA type “Issue Specific Adjustment” was specifically created to identify large dollar amounts or sensitive issues that would otherwise be categorized as Miscellaneous Baseline Adjustments or combined within another BBA type.
- BBA BRs coded as “Issue Specific Adjustment” will be individually shown in the Detailed Budget Adjustments table in the budget galley. The BR title will be displayed, so meaningful titles are critical.

Method of submittal and deadlines

- Training for the template upload process has been provided by FI\$Cal project staff in July.
- Electronically send BBA templates to your respective Finance budget analyst or notify your budget analyst when the entry is available for review in Hyperion.
- The deadline is **Wednesday, October 14.**

Out-year Data in Hyperion

- Every BR in Hyperion includes fields to enter data for four years (BY1, BY2, BY3, and BY4) beyond the budget year.
- For baseline adjustments, the data entered in the out-years must be based on continuation of existing law and policies.
- For policy adjustments, the data entered in the out-years must be based on continuation of the proposed or approved policy.
- Out-year revenue and expenditures must be updated to reflect specific proposed adjustments or known adjustments that have been approved by the Legislature.
- Out-year forecast assumptions that are not specifically proposed (and later approved) are not to be entered in Hyperion.

Past Year Revenue/Expenditure Adjustments

Past Year Adjustments for the 2017-18 Cycle

- See Budget Letter 16-20 for detailed instructions on the revised 2-step process this year.
 1. Validation of initial expenditure authority
 - Updates may be needed to reflect missing budget revisions, missing records, or changes to category distribution.
 - A new BR is required to perform these types of updates
 2. Past year actual updates
- Finance budget analysts will provide their departments with reports from Hyperion to facilitate the 2-step approach.
- Departments are to use the reports, in conjunction with the information in their 2015-16 year-end financial statements and accounting reports, to make budget adjustments to reflect past year actuals.
- Department packages (which include expenditure, revenue, and special fund reconciliation documents) are to be provided to Analysts on a flow basis by fund.

Past Year Update - Expenditures

- Finance has developed tools to help minimize workload for departments.
 - A translation from legacy codes to Hyperion codes.
 - A CALSTARS report “Past Year Expenditure” that departments can request. The CALSTARS report translated expenditures from legacy expenditure codes to appropriate accounting codes in Hyperion.
 - A past year baseline adjustment upload template specifically for past year expenditure updates.

Past Year Update - Expenditures

Expenditure Reports

- The expenditure files reflect AC5.
- The Excel report will include a section for departments to post past year actuals, including request amount (authorized), budgetary expenditures, savings and carryovers, and a section that calculates the incremental adjustments to be made in Hyperion.

Verification/Reconciliation of Past Year Data

- Final past year budgetary expenditures should reconcile to dollar amounts reported to the SCO on year-end financial statements.
- Departments are required to provide a written explanation for any discrepancies.

Past Year Update - Expenditures

Updating Adjustments to Past Year Values in Excel Spreadsheet

- After the request amounts are confirmed/updated, the other changes should be made to savings and carryovers.
- If the encumbrance period for the expenditure authority has expired, the difference should be reflected as savings.
- Adjustments to an item will be made at the program and category level.
- In most cases, budgetary expenditures for an item should equal the authorized amounts net of savings and carryovers.
- Provide past year upload template to your Finance budget analyst.

Past Year Update - RTLs

RTLs—Revenues, revenue transfers, and loans

- Departments are required to reflect the actual RTL amounts in the Excel spreadsheet provided and submit it together with an upload template, if needed, to your Finance budget analyst.
- Each department will receive the Past Year Incremental RTL Adjustments report containing the following sections: (1) revenue request, (2) revenue transfer, and (3) loan amount.
- In Hyperion, past year revenues were consolidated by account code while BRs containing revenue transfers, and loans were rolled over intact (not consolidated).
- Unlike revenues, the actual/final amounts entered into Hyperion for revenue transfers and loans will overlay the existing amount (not an incremental adjustment via a new BR).

Past Year Update - Overall

RTL, Expenditure, and Position Updates in Hyperion

- For revenues, the calculated incremental adjustments to past year amounts should be made in a new BR.
- Past year information must tie to any related Detailed Fund Balance Reports (DF-303 and/or DF-304) prepared by a department. This will be discussed later in the training today.
- Submit completed past year packages, which includes expenditure and revenue information, the related DF-303/304, and appropriate backup to your Finance budget analyst as follows:
 - September 9, 2016 – General Fund
 - Early September, through October 3 – Non-Shared Funds
 - Early September, through October 14 – Shared Funds

Fund Condition Statement and Fund Reconciliation



Overview

- **Past Year General Fund Reconciliation with SCO**
- **Fund Classifications**
- **Fund Condition Statement (FCS)**
 - **Display and Components**
 - **Prior Year Adjustments**
- **Fund Reconciliation Packet**
 - **Deliverables and Deadlines**
- **Reconciling between Finance and SCO**

General Fund Past Year Reconciliation with SCO

- For the General Fund, Finance reconciles past year expenditures and revenues between Finance and SCO.
- Past year expenditure and past year revenue amounts reported to Finance must ***reconcile to amounts reported to the SCO in the year-end financial statements.***

General Fund Past Year Reconciliation with SCO

- After submittal of past year updates, **no changes to General Fund** can be made without prior approval from Finance.
- For material differences between Finance and SCO, you may be contacted by your Finance analyst for further clarification and assistance.

Fund Classifications:

- ❖ **General Fund (G):** Used to account for revenues not specifically designated to be accounted for by any other fund. Primary sources of revenue are personal income tax, sales tax, and corporation tax.
- ❖ **Special Funds (S):** Used to account for taxes, licenses, and fees which are restricted by law for particular activities of government.
- ❖ **Bond Funds (B):** Used to account for proceeds of general obligation (non-self liquidating) bond authorizations.
- ❖ **Nongovernmental Cost Funds (N):** Used to account for revenues from sources other than general or special taxes, licenses, fees or other state revenues (excluding bond proceeds and federal receipts).
- ❖ **Federal Funds (F):** Used to account for all monies received from an agency of the federal government.

Fund Condition Statement- Displayed in the Governor's Budget

Per Department of Finance policy:

- All special funds are displayed in the Governor's Budget. Revenue and expenditure fund information displayed allows readers to see how all the financial information ties together.
- Additionally, there are some Fund Condition Statements for federal and other nongovernmental cost funds displayed in the Governor's Budget.

Fund Condition Statement— Resource Components

- Beginning Balance
- Prior Year Adjustment
- Revenues
- Transfers/Loans
- Other Adjustments
- **Total Resources**

Fund Condition Statement— Expenditure Components

- State Operations
- Local Assistance
- Capital Outlay
- Unclassified
- Other adjustments such as Less
Funding provided by
- **Total Expenditures**

Fund Condition Statement-

Components

Beginning Balance is the ending balance from the latest Enacted galley. This amount cannot be changed.

The prior year adjustment amount is provided by departments on the department FCS and DF-303.

Receipt Code, titles and amounts reflect the data in Hyperion at the point in time the FCS is generated.

Non-add lines may be added to provide additional detail.

Transfer Code, titles and amounts reflect the data in Hyperion.

Total Revenues, Transfers and other adjustments equal the total in Hyperion (formerly 10Rs).

0181 Registered Nurse Education Fund^S

BEGINNING BALANCE

Prior year adjustments

Adjusted Beginning Balance

REVENUES, TRANSFERS AND OTHER ADJUSTMENTS

Revenues:

4129200 Other Regulatory Fees

License Renewal Fees

New License Fees

4163000 Investment Income - Surplus Money Investments

4151000 Interest Income - Other Loans

4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons

Transfers and Other Adjustments:

6540000 General Fund Per Item 4140-002-0181, Budget Act of 20XX

Total Revenues, Transfers and Other Adjustments

Total Resources

	PY	CY	BY
BEGINNING BALANCE	\$1,016	\$1,259	\$1,245
Prior year adjustments	147	-	-
Adjusted Beginning Balance	\$1,163	\$1,259	\$1,245
REVENUES, TRANSFERS AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	692	633	633
License Renewal Fees	(432)	(450)	(450)
New License Fees	(260)	(183)	(183)
4163000 Investment Income - Surplus Money Investments	109	95	95
4151000 Interest Income - Other Loans	32	20	20
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2	-	-
Transfers and Other Adjustments:			
6540000 General Fund Per Item 4140-002-0181, Budget Act of 20XX	-	-	-800
Total Revenues, Transfers and Other Adjustments	\$835	\$748	-\$52
Total Resources	\$1,998	\$2,007	\$1,193

Fund Condition Statement-

Components continued

Expenditure amounts reflect the amounts posted in Hyperion at the point in time the FCS is generated.

EXPENDITURES AND EXPENDITURE ADJUSTMENTS

Expenditures:
 4140 Office of Statewide Health Planning-
 Development (State Operations)

739 762 737

Total Expenditures and Expenditure Adjustments equal the total of all Hyperion records at that point in time for the fund.

Total Expenditures and Expenditure Adjustments

 \$739 \$762 \$737

FUND BALANCE

Other designations (reserves) of Fund Balance can be added by providing that information on the FCS document BY submitting the information to Finance.

Reserve for economic uncertainties

=====
 \$1,259 \$1,245 \$456
 1,259 1,245 456

Fund Condition Statement- Prior Year Adjustments

FUND CONDITION STATEMENT

	2014-15 Last Estimate	2014-15 Actuals	2015-16	2016-17	2017-18
0950 Training Fund^N					
BEGINNING BALANCE	\$9	\$9	\$9	\$15	\$20
Prior year adjustments	-	-	5	-	-
Adjusted Beginning Balance	\$9	\$9	\$14	\$15	\$20
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS					
Revenues:					
4164000 - Gain/Loss on Sale of Investments	\$13	\$13	\$13	\$15	\$18
Total Revenues, Transfers, and Other Adjustments	\$13	\$13	\$13	\$15	\$18
Total Resources	\$22	\$22	\$27	\$30	\$38
EXPENDITURES AND EXPENDITURE ADJUSTMENTS					
Expenditures:					
0554 Department of Training	13	8	12	10	15
Total Expenditures and Expenditure Adjustments	\$13	\$8	\$12	\$10	\$15
FUND BALANCE	\$9	\$14	\$15	\$20	\$23

Difference of 5

Prior year adjustments are made to record the difference between previous accruals (including encumbrances) and actual expenditures, transfers, or revenues for prior year(s). Also includes statewide assessments for SCO GAAP and Finance, FSCU, and SCO – MyCalPAYS charges. See Detailed Fund Balance Report (DF-303) for details.

Fund Reconciliation Packet

Refer to Department of Finance Website at

http://dof.ca.gov/Accounting/Policies_and_Procedures/Fund_Reconciliation/

Who Does What:

- ✓ DF-117 and Cover Memo: Department Director or equivalent
 - May be delegated down only one level, such as Chief Deputy Director
- ✓ DF-303: Accounting
 - For funds that have a Fund Condition displayed in Governor's Budget
- ✓ DF-304: Accounting
 - For funds that do not have a Fund Condition displayed in Governor's Budget
- ✓ Department Fund Condition Statement: Budgeting
- ✓ Submit complete Fund Reconciliation Packet to Finance: Budgeting

Provide Fund Reconciliation Packet as part of the Past Year Packet to Finance analyst on a flow basis.

Fund Reconciliation Packet

Deadlines	Deliverables
September 9, 2016	Complete Past Year Package for General Fund
Early September through October 3, 2016	Complete Past Year Package from non-shared fund administrators
Early September Through October 14, 2016	Complete Past Year Package from shared fund administrators

For more detail, reference BL 16-20 (Past Year Adjustments and Fund Reconciliation for the 2017-18 Budget Cycle).

Detailed Fund Balance Report (DF-303) vs. Fund Condition Statement

- Beginning Balance
- Prior Year Adjustments
- Fund Assessment Adjustments
- Revenues, Transfers, and Other Adjustments
- Expenditures and Expenditure Adjustments
- Ending Fund Balance

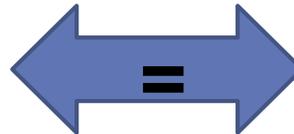
Reconciling Fund Balances Between Finance and SCO

Governor's Budget

Beginning Fund Balance
+
Prior Year Adjustments
+
Past Year Revenues
+
Past Year Expenditures
=
June 30, 2016 Fund Balance

SCO's Report

Fund Balance To Be Published in SCO's Report
=
Encumbrances
+
Deferred Payroll
+
June 30, 2016 Fund Balance per Financial Statements



Fund Condition Statement—Review

- **Tie Past Year column to DF-303 and Dept FCS (including the Prior Year Adjustment).**
- **FCS expenditures must reconcile to Past Year upload templates.**
- **Beginning Balance rolled from prior year ending balance as shown in the latest enacted galley.**
- **Departments must also review the FCS for negative fund balance.**

Statewide Budget Adjustments

Employee Compensation,
Retirement Contributions,
OPEB Contributions &
Position Control

Employee Compensation Unit

- David Muñoz – Principal
- Gregory Crettol Jr. – Employee Compensation/OPEB & Control Section 3.61
- Patrick Campion – Control Section 3.60

Objectives

- Employee Compensation
- OPEB Contributions
- Retirement Contributions
- Position Control

Employee Compensation Item 9800

Primary Adjustments

- Health Premiums
- Other Post Employment Benefits (OPEB)
- General Salary Increases
- Departments Funded for these Increases
- Miscellaneous

Retirement Contributions

Control Section 3.60

- Retirement Rates Increased...Again
- CalPERS Earned Less Than 1% Investment Return in 2015-16
- Rates Will Continue Increasing for the Foreseeable Future
- Departments Funded for Increase

Don't Forget...

- 3.60 due date 9/23/16
- 9800 due date 10/1/16
- Adjustment Type
- Whole \$ rounded to 000's
- ENY must be 2016 or 2017
- Use current BBA upload template
- Supporting documents
- Reimbursements
- Admin/Distributed Admin
- Use programs from the Budget Act

Position Control

- Standard 607 Process
- Control Section 31.00
- **Do Not** Key in the Classification Change Until
Finance Has Approved the 607
- Budget Letter Coming Soon

Salaries and Wages Spreadsheet Process

A decorative graphic consisting of a solid dark red horizontal bar at the top, followed by a white horizontal bar, and then three thin, parallel horizontal lines in a light red color on the right side of the white bar.

Salaries and Wages Spreadsheet Process

- **Salaries and Wages Overview**
- **Calendar of Events**
- **Reconciling the 7A**
- **Control Section 4.11**
- **Changes for the 2017-18 Process**
- **Checklist and Reminders**

The 7A Is...

- A published document of the organizational structure, position classification, and salaries of each state department.
- A point-in-time reconciliation of authorized positions along with their salaries and wages.
- The Schedule 8, from SCO, plus the Supplemental 8, and Blanket Expenditure Report.

Distribution

Initial distribution from Finance to departments includes:

- Salaries and Wages Budget Letter (BL 16-21) (electronic copy)
- Salaries and Wages Spreadsheet (electronic copy)

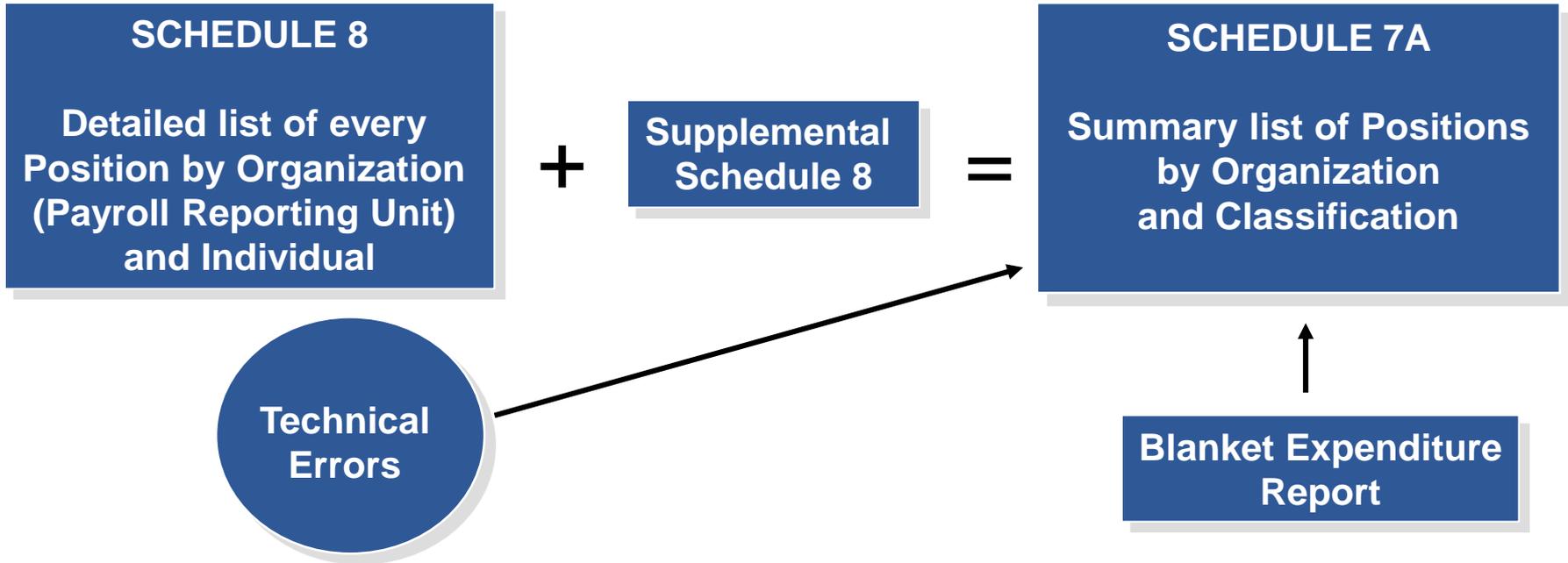
Report distribution from SCO to departments includes:

- Schedule 8 and Supplemental Schedule 8
- Blanket Expenditure Report (HR can print from SCO's system)

Calendar of Events

January	Schedule 8 Media Reporting*
March	Form 607 Processing Due Dates*
April	Reorganization Questionnaire*
May	Annual Header Report—Form PR421* Position Roster Listing—Reorganization*
June 30	Fiscal Year End
Late July	Preliminary Budget Reports Schedule 8* Supplemental Schedule 8* Blanket Expenditure Report (Temp Help & Overtime)*
Early Aug	S&W Budget Letter (electronic copy) S&W spreadsheet to departments (electronic copy)
Aug 26	Departments deadline to submit ALL FINAL S&W documents to Finance

Reconciling the 7A



- Positions not on Schedule 8:**
- 1. Incorrect class code
 - 2. Positions not established
 - 3. Reporting unit not valid
- Could be SCO or Dept. errors

Schedule 8 Summary- Form 33

Prepare the Schedule 8 Summary (Form 33)

This is the reconciliation form prepared by departments to summarize all changes made to the Schedule 8. These changes reflect the additions included on the Supplemental 8, and the Blanket Expenditure Report.

Let's Take a Look at the Form 33

Budget Position Transparency

- Pursuant to C.S. 4.11, the Budget Position Transparency analysis occurs biennially and was last completed as part of the 2016-17 Governor's Budget process.
- This adjustment will not be reflected in the 7A this year.

2017-18 Salaries and Wages Display

LJE

3999 DEPARTMENT OF AIR QUALITY

1

ORGANIZATIONAL UNIT Classification	NUMBER OF POSITIONS			EXPENDITURES		
	Filled 2015-16	Authorized 2016-17	Proposed 2017-18	Actual 2015-16 (Salary Range)	Estimated 2016-17	Proposed 2017-18
Administration						
Exec Secretary	1.0	1.0	1.0	\$9,399-10,472	\$125,664	\$125,664
C.E.A. A	0.4	1.0	1.0	6,296-9,051	75,552	75,552
Treasury Prog Mgr II	1.0	1.0	1.0	5,974-7,422	88,800	89,064
Treasury Prog Mgr I	3.2	3.0	3.0	5,181-6,437	221,610	226,382
Assoc Treasury Prog Officer	4.7	5.0	5.0	4,488-5,618	275,044	285,800
Assoc Govtl Prog Analyst	1.0	1.0	1.0	4,488-5,618	57,252	60,117
Exec Asst	1.0	1.0	1.0	3,354-4,198	40,674	42,096
Staff Services Analyst ^{1,2}	6.9	10.0	10.0	2,873-4,671	424,109	447,153
Office Techn-Typing ²	1.5	4.0	4.0	2,740-3,429	134,038	140,745
Limited Exam/Appt Candidate	0.2	-	-	2,740-3,429	-	-
Temporary Help	1.2	0.8	0.8	(54,398)	38,434	38,434
Overtime	-	-	-	(8,341)	-	-
TOTALS, AUTHORIZED POSITIONS	22.1	27.8	27.8	\$1,298,666	\$1,481,177	\$1,531,007
<i>Regular/Ongoing Positions</i>	<i>20.9</i>	<i>27.0</i>	<i>27.0</i>	<i>1,235,927</i>	<i>1,442,743</i>	<i>1,492,573</i>
<i>Temporary Help</i>	<i>1.2</i>	<i>0.8</i>	<i>0.8</i>	<i>54,398</i>	<i>38,434</i>	<i>38,434</i>
<i>Overtime</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>8,341</i>	<i>-</i>	<i>-</i>

¹ 3.0 positions limited-term to 12/31/2018.

² 1.0 position limited-term to 12/31/2018.

Changes for the 2017-18 7A Process

- Departments will not display:
 - FI\$Cal Current Service Level Adjustment line
 - BASELINE POSITIONS line
 - BASELINE BUDGETED POSITIONS and BUDGET POSITION TRANSPARENCY lines

10 Most Common Mistakes

1. Changed Formatting (Column Widths, Removed Header, etc.).
2. Used an Old/Incorrect Spreadsheet Shell.
3. Mis-numbered Limited-Term Positions.
4. Regular/Ongoing Positions, Temporary Help, and Overtime Does Not Add to TOTALS, AUTHORIZED POSITIONS.
5. Did Not Use Approved Abbreviations.
6. Salary Ranges Not In Descending Order.
7. Zeros Displayed as 0. Should Be Dashes (-).
8. Total Lines Formatted as Bottom-Scores. Should Be Top-Scores Above Total Line.
9. First Line and Total Lines Don't Have Dollar Signs.
10. Spelling. (Excel comes with spell check.)

Checklist

- ✓ **Do NOT** submit a manually updated spreadsheet
- ✓ Position classifications should be displayed in descending salary range order according to the minimum step of the salary range.
- ✓ Double-check all total lines in the spreadsheet to ensure that formulas are correct.
- ✓ It is the department's responsibility to certify that existing positions on the SCO position roster, as amended by the department payroll and position documents, reflect the approved program.
- ✓ Filled out the new Reconciliation page (Attachment D in the BL 16-21)

Checklist

- ✓ Have any approved reorganizations been reflected?
 - Government Code Section 11152 provides authority to department heads for reorganizations, subject to the approval of the Governor.

- ✓ Spot check the manual changes made to the Schedule 8 as follows:
 - Have reclasses been approved by the Department of Finance as necessary? Control Section 31.00 (b) of the latest version of the 2016 Budget Bill requires approval of any reclasses to a position with a maximum step per month of \$7,331 as of July 1, 2016.
 - Are dollar changes appropriate?
 - Are vacant positions shown at the **minimum** step?

Checklist

- ✓ Verification Checks for the Schedule 7A:
 - Do the TOTALS, AUTHORIZED POSITIONS dollars and positions match the Schedule 8 reconciled positions and expenditures?
 - Do blanket positions and dollars look reasonable?
 - Do temporary help blankets have associated positions identified?
 - Are limited-term positions listed in “footnote format” at the end of the 7A?
 - Are footnotes ordered correctly (in numerical order from top to bottom)?
 - Perform other analytical review before submitting to Finance

Reminders

Limited-Term Positions Footnote Format:

Limited-Term Position footnotes follow the Vacant Position footnote.

-
- ¹ 1.0 position limited-term to 6/30/20XX.
 - ² 5.0 positions limited-term to 6/30/20XX.
 - ³ 2.0 positions limited-term to 6/30/20XX.
 - ⁴ 3.5 positions limited-term to 6/30/20XX.

Reminders

SPREADSHEET FORMAT

- **Use the current spreadsheet that was sent to you by your Finance Budget Analyst.**
- **Font must be Arial Narrow, 8 point.**
- **Spreadsheets must be single-spaced.**
- **Orientation must be Portrait.**
- **The first line and all total lines must have dollar signs.**

Reminders

SPREADSHEET FORMAT, continued

- Positions must be provided to the tenths (e.g., 9.5).
- Negative data must be represented with a minus sign, **NOT in parentheses.**
- Past Year Temp Help and Overtime dollars are displayed in parentheses, but are included in totals.
- **TOTAL AUTHORIZED POSITIONS** must be bold.
- Regular/Ongoing Positions, Temporary Help, Overtime totals must be in italics.
- **DO NOT** adjust column widths.

**Questions on Salaries
and Wages?**

**Questions on
Positions?**

Questions on 7As?

Budget Galley

Changes for the 2017-18 Process

- The Budget Position Transparency analysis is performed biennially and last completed as part of the 2016-17 GB process.
- Therefore a new Budget Position Transparency adjustment will **not** be reflected in this year's budget galleys.
- Your Finance analyst may send you reports to validate your galley.

Let's take a look at the galley!

Budget Bill

(Language Sheets)

Budget Bill (Language Sheets)

- Used to prepare the forthcoming Budget Bill, introduced Jan. 10 with Governor's Budget (see Sample for Budget Bill Language Sheets)
- Produced by Office of State Publishing
- Starting point is a copy of the 2016 Budget Act items
- One item per page
- Language sheets will be available mid-November
- Finance analysts/departments update schedules and dollars based on final decisions

Budget Bill (Language Sheets)

- Now is the time to review and update existing provisions, if needed, or propose new provisions
- Do not forget to revise dates in provisional language
- Now is the time to renumber schedules and provisions, if necessary (renumbering cannot be done in the spring)
- For a new item or provision, type the language to be included and provide the electronic copy along with the hard copy to your finance budget analyst

Budget Bill (Language Sheets)

- If deleting an item, return language sheet marked deleted
- All language sheets distributed must be returned
- You must use the original copy of language sheet provided
- Capital outlay may attach a typed insert for the schedules section listing projects

Fall Development Calendar

Fall Development Calendar (Proposed)

- | | |
|-------------------------------|--|
| Early Aug | Finance staff distributed Salaries and Wages spreadsheets to departments |
| Aug 26 | Salaries and Wages spreadsheets due from departments to Finance |
| Sept 9 thru
Oct 14 | Past Year Adjustments and Fund Reconciliation Packet due to Finance (BL 16-20) |

Fall Development Calendar (Proposed)

- Oct** Finance prepares a Data Capture narrative report for review/input/comments from agencies
- Mid Dec** BL on Submission of Budget Materials to the Legislature and the LAO
- Late Dec** Finance sends Budget Bill language sheets to OSP
- Jan 10** Governor must present his budget to Legislature

Who to Contact for Questions?

Contact the FI\$Cal Service Center (FSC):

- Hyperion Log-in Access/Passwords
- System Error Messages
- Technical issues with uploading completed upload templates to Hyperion
- E-mail: fiscalservicecenter@fiscal.ca.gov

**Be sure to copy your DOF Finance Budget Analyst on any emails to FSC*

- Phone: 1-855-347-2250

Contact your Finance Budget Analyst:

- Budget Policy/Processes
- Expenditures
- Revenues
- FCS
- Past Year Package
- Salaries and Wages
- Item Changes or New Items
- Budget Galley
- Budget Bill
- Programs (new or change)
- Funds (new, change, or abolish)
- Hyperion Reports (FR or BI)
- Data Issues with upload templates
- Deadlines
- Employee Compensation



Thank You For Coming!

Reference Numbers

BUDGET ACT

001-100	State Operations (Support)
101-294	Local Assistance
295-300	State Mandates (Local Assistance)
301-339	Capital Outlay project
340-359	Capital Outlay program
360-364	Pension benefits
365-369	OPEB benefits
370-400	Other
401-449	Language only
450-484	Reserved for future use
485-489	Reappropriations (Proposition 98)
490-494	Reappropriations
495-500	Reversions

NON-BUDGET ACT

501-594	State Operations (Support)
595-600	Expenditure transfer "Less funding provided by (Fund Name)" for state operations
601-694	Local Assistance
695-700	Expenditure transfer "Less funding provided by (Fund Name)" for local assistance
701-786	Reserved for future use
787	Revenues
788	Revenue Transfers
789	Loans
790-800	State Mandates (Local Assistance)
801-849	Capital Outlay project
850-894	Capital Outlay program
895-900	Expenditure transfer "Less funding provided by (Fund Name)" for capital outlay
901-910	Pension Benefits
911-920	OPEB Benefits
921-999	Other

Examples of Various Appropriations

Budget Act (Support—one year appropriation)

					PY = 2015-16				CY = 2016-17				BY = 2017-18			
Entity	Reference	Fund	ENY	YOC	Request Amount PY	Estimated Savings PY	Estimated Carryover PY	Budgetary Expenditure PY	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY
BU XXXX	RF 001	0001-General Fund	ENY 2017	2017	--	--	--	--	--	--	--	--	125,000	--	--	125,000
BU XXXX	RF 001	0001-General Fund	ENY 2016	2016	--	--	--	--	125,000	--	--	125,000	--	--	--	--
BU XXXX	RF 001	0001-General Fund	ENY 2015	2015	123,000	-12,000	--	111,000	--	--	--	--	--	--	--	--

Budget Act (Capital outlay—3 year appropriation)

Entity	Reference	Fund	ENY	YOC	Request Amount PY	Estimated Savings PY	Estimated Carryover PY	Budgetary Expenditure PY	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY
BU XXXX	RF 301	0001-General Fund	ENY 2017	2019	--	--	--	--	--	--	--	--	8,250,000	--	-3,835,000	4,415,000
BU XXXX	RF 301	0001-General Fund	ENY 2016	2018	--	--	--	--	10,123,000	--	-9,136,000	987,000	9,136,000	--	-371,000	8,765,000
BU XXXX	RF 301	0001-General Fund	ENY 2015	2017	3,000,000	--	-2,000,000	1,000,000	2,000,000	--	-1,000,000	1,000,000	1,000,000	--	--	1,000,000

Reappropriated Budget Act (Capital outlay—3 year appropriation beginning in 2012-13, then reappropriated for 3 additional years in 2015 Budget Act)

Entity	Reference	Fund	ENY	YOC	Request Amount PY	Estimated Savings PY	Estimated Carryover PY	Budgetary Expenditure PY	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY
BU XXXX	RF 301	0001-General Fund	ENY 2012	2017	4,321,000	--	-3,087,000	1,234,000	3,087,000	--	-1,675,000	1,412,000	1,675,000	--	--	1,675,000

Continuing appropriation with specific amount and specific encumbrance date: Started with \$5,000,000 in fiscal year 2014-15 (track the amount available for three years)

Entity	Reference	Fund	ENY	YOC	Request Amount PY	Estimated Savings PY	Estimated Carryover PY	Budgetary Expenditure PY	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY
BU XXXX	RF 501	0001-General Fund	ENY 2014	2016	3,478,000	--	-1,844,000	1,634,000	1,844,000	-166,000	--	1,678,000	--	--	--	--

Continuing appropriation with specific amount and AWRTFY: Started with \$10,000,000 in fiscal year 2014-15 (track the balance of the carryover)

Entity	Reference	Fund	ENY	YOC	Request Amount PY	Estimated Savings PY	Estimated Carryover PY	Budgetary Expenditure PY	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY
BU XXXX	RF 501	0177-Food Safety Fund	ENY 2014	2097	9,876,000	--	-9,753,000	123,000	9,753,000	--	-9,297,000	456,000	9,297,000	--	-8,508,000	789,000

Chartered legislation for continuous appropriation (spend as needed to accomplish specified task provided cash is available in the fund)

Entity	Reference	Fund	ENY	YOC	Request Amount PY	Estimated Savings PY	Estimated Carryover PY	Budgetary Expenditure PY	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY
BU XXXX	RF 601	0342-State School Fund	ENY 2014	2098	5,267,000	--	--	5,267,000	3,210,000	--	--	3,210,000	4,500,000	--	--	4,500,000

NOTE: It is required that all budget amounts be rounded to dollars in thousands. This includes all years (past year, current year, and budget year).

Memorandum

Date: September xx, 2016

To: Department of Finance
Mr./Ms. John Smith, Finance Budget Analyst
Unit Name
915 L Street
Sacramento, CA 95814

From: **Department Name (Org Number)**
Prepared by: Department Name (Org Number)
111 Oak Street
Sacramento, CA 95814
Name, Title, email address

Subject: FUND RECONCILIATION PACKET FOR 2017-18 GOVERNOR'S BUDGET
(PAST YEAR PORTION)

The following documents for the preparation of the past year portion of the 2017-18 Governor's Budget are enclosed:

FUND NAME (FUND NUMBER)

For Non-Shared Funds:

- A copy of this cover memo
- DF-117, Certification of Past and Prior Year Information
- DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2016
- Supporting year-end financial reports for the fiscal year ended June 30, 2016. Data has been referenced to the DF-303 Detailed Fund Balance Report.
- Fund Condition Statement (past year portion)

For Shared Funds:

- A copy of this cover memo
- DF-117, Certification of Past and Prior Year Information (for fund administrator)
- Consolidated Detailed Fund Balance Worksheet for the fiscal year ended June 30, 2016
- DF-117, Certification of Past and Prior Year Information (for fund users)
- DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2016 (for fund users and fund administrator)
- Supporting year-end financial reports for the fiscal year ended June 30, 2016. Data has been referenced to the DF-303 Detailed Fund Balance Report.
- Fund Condition Statement (past year portion)

Contact Person: Susan Smith
Phone No.: (916) 445-3434, Extension 1111
Email: Susan.Smith@daq.ca.gov

Signature of Department Head or Designee
Designee may be delegated down one level, such as Chief Deputy Director, only

STATE OF CALIFORNIA
Certification of Past and Prior Year Information
DF-117
(Revised 07/2016)

Department of Finance
915 L Street
Sacramento, CA 95814
IMS Mail Code: A-15

Fund Number and Name _____

Org Code/Department Title _____

Select Fund user type:

- As the **Non-Shared Fund Administrator**¹, our department has fully reconciled the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate and reconciles between budgeting and accounting records.
- As the **Shared Fund Administrator**¹, our department has coordinated with all fund users of this fund and has fully reconciled the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate based on the representation of fund user(s) for their portion of the fund, and reconciles between budgeting and accounting records.
- As a **Shared Fund User**¹, our department has provided the designated fund administrator of this fund with all necessary information to assist in the overall fund reconciliation. Our department has fully reconciled our portion of the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate and reconciles between budgeting and accounting records.
- As a **Fund Administrator or User of a fund without a Fund Condition Statement**² our department has fully reconciled the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate and reconciles between budgeting and accounting records.

Sign certification:

I certify (or declare) under penalty of perjury that the budgeting and accounting information provided to the Department of Finance by my organization reconciles to the year-end financial reports submitted to the State Controller's Office. In addition, I understand that this information is subject to audit by the Department of Finance's Office of State Audits and Evaluations, to be funded by my department's spending authority from the fund.

Signature (Department Head or Designee)³

Date

Print Name, Title

Phone #

¹ This certification applies to funds with a Fund Condition Statement in the Governor's Budget.

² This certification applies to funds that do not have a Fund Condition Statement in the Governor's Budget: (1) most non-governmental costs funds (including bond and federal funds) and (2) certain funds (e.g., General Fund/Special Deposit Fund) that are administered on a statewide level. Please refer to the State Funds Manual, or contact your Finance budget analyst for additional information.

³ Designee may be delegated down one level, such as the Chief Deputy Director, only.

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
2013-14 Expenditures (G/L 9000 or 9893)	0.00		
2013-14 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2014-15 Expenditures (G/L 9000 or 9893)	0.00		
2014-15 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2014-15 Revenues (G/L 8000 or 9892)	0.00		
Refunds to Reverted Appn (G/L 9891)	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)	0.00		
SCO - GAAP Assessments (FY 2015-16)	0.00		
SCO - MyCalPAYS Assessments (FY2015-16)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)	0.00	0.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			\$0.00

	Ref #	Sub-Totals	Fund Balance
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NOTES:

1/ The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.
 For **non-shared funds**, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget.
 For **shared funds**, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6.

2/ ** Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records.
 Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
 Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:**

NON-SHARED FUND:		
DF-303 - Ending Fund Balance from Section F	A	\$ -
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/15 (*reverse sign)	B	
Difference (should be \$0)	A-B = \$0	\$ -

SHARED FUND USER:		
DF-303 - Ending Fund Balance from Section F	A	\$ -
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign)	B	\$ -
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report)	C	-
Difference (should be \$0)	A-D = \$0	\$ -

B+C=D ↓

DFB CONSOLIDATED WORKSHEET
(07/16)

7770 - Department Of Air Quality
Shared Fund - DFB Consolidated Worksheet 1/
9873 - Clear Environment Fund
FY 2015-16 Actual
(For 2017-18 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department #	0.00		
Department #	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)	0.00		
SCO - GAAP Assessments (FY 2015-16)	0.00		
SCO - MyCalPAYS Assessments (FY 2015-16)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)	0.00	0.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			\$0.00

	Ref #	Sub-Totals	Fund Balance
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NOTES:

1/ The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6.)

2/ ** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records.
Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:**
The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.

Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign):		
Department # and name	A	
Department # and name	B	
Department # and name	C	
Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -
Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E	
Ending Fund Balance	D+E=F	\$ -
DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -
Difference (should be \$0)	F-G=\$0	\$ -

7770 DEPARTMENT OF AIR QUALITY

FUND CONDITION STATEMENT

9873 Clear Environment Fund

2015-16*

BEGINNING BALANCE	
Prior year adjustments 1/	\$ -
Adjusted Beginning Balance	
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS	\$ -
Revenues:	
4129600 Other Regulatory Taxes (1212) 2/	
4129400 Other Regulatory Licenses and Permits (1257)	
Transfers and Other Adjustments:	
FO0001 From General Fund, loan repayment per item xxx-xx-xxxx	
Total Revenues, Transfers, and Other Adjustments	
Total Resources	\$ -
EXPENDITURES AND EXPENDITURE ADJUSTMENTS	\$ -
Expenditures:	
7770 Department of Air Quality	
State Operations	
Local Assistance	
Capital Outlay	
8880 Financial Information System for CA (State Operations)	
Total Expenditures and Expenditure Adjustments	
FUND BALANCE	\$ -
	\$ -

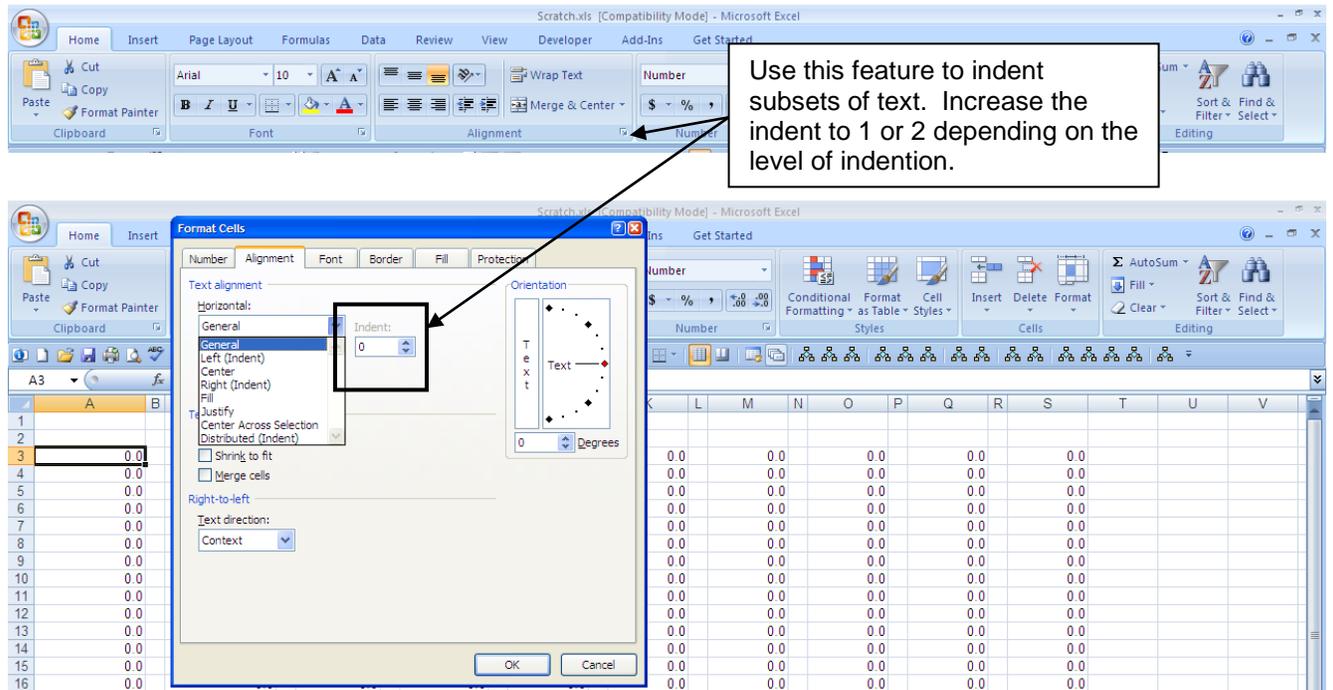
1/ Prior year adjustments is the "Total Prior Year Adjustment for the FCS" amount from the DFB. Rounding adjustments may be necessary to reconcile the ending fund balance on FCS to the DFB. Rounding adjustments can be included in the PY adjustment amount on the FCS.

2/ List FI\$Cal Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

2017-18 Salaries and Wages Spreadsheet Preparation Reminders

- Please use the shell sent from your Finance analyst.
- Use dashes instead of zeros.
- Verify the Limited Term Footer is correct:
 - ¹ 1.0 position limited-term to 6/30/2016.
 - ² 5.0 positions limited-term to 6/30/2017.
- Use Indent function of Excel to show indentions:
 - Alignment, Indent Function



- Verify the format of cells:
 - Position cells should be “Currency” or “Custom”, with 1 decimal place selected, no \$ sign and negative numbers should be selected to -1,234
 - Expenditure cells should be “Currency” or “Custom”, with 0 decimal places selected, negative numbers should be selected to -1,234. Dollar signs only on the very first numbers in the very first row of the spreadsheet and on totals lines. (Exception for Department of Corrections)
- Verify ALL abbreviations for position classifications. Refer to the Salaries and Wages Budget Letter, Attachment B for all approved abbreviations.
- Sort all 2015-16 Salary Ranges by the Minimum Salary Range, Descending Order.
- Delete all position classifications if there are no positions or dollars associated with this position for all three fiscal years.

SUPPLEMENTARY SCHEDULE OF SALARIES AND WAGES

STATE OF CALIFORNIA

STD. 33 (REV. 4-95)

DEPARTMENT NAME

Department of Training

PAGE

OF

PAGES

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1

LINE NO. (1)	EXPENDITURE CLASSIFICATION AND POSITION TITLE (2)	STD. 607 DOC. NO. (3)	ESTABLISHED POSTION NUMBER (4)	MONTHLY RATE 7/1/C.Y. (5)	MAXIMUM MONTHLY RATE (6)	ANNI-VERSARY DATE (7)	NUMBER OF POSITIONS			ESTIMATED EXPENDITURE CURRENT YEAR		PROPOSED EXPENDITURES BUDGET YEAR (13)
							P.Y. (8)	C.Y. (9)	B.Y. (10)	ESTABLISHED POSITIONS 6/30/P.Y. (11)	ADDITIONAL POSITIONS (12)	
	TOTALS (CONTROLLER'S TAB) PER REPORTING UNITS:						676.9	683.0	683.0	\$32,785,444	\$35,840,663	\$36,609,546
1	Staff Services Manager III (FCB Position)	002		\$6,334	\$6,984			1.0	1.0	\$0	\$76,008	\$79,808
2	Staff Services Manager I (FCB Position)	002		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
3	Associate Governmental Program Analyst (Reestablish abolished PY)	Z005		\$4,111	\$4,997			1.0	1.0	\$0	\$49,332	\$49,332
4	Staff Services Manager III (FCB Position)	002		\$6,334	\$6,984			1.0	1.0	\$0	\$76,008	\$79,808
5	Staff Services Manager I (FCB Position)	002		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
6	Air Quality Supervisor II reclassified to Air Quality Supervisor I	020		\$7,302	\$8,051			1.0	1.0	\$0	-\$87,624	-\$87,624
7	Air Quality Supervisor II reclassified to Air Quality Supervisor I	020		\$5,752	\$6,990			-1.0	-1.0	\$0	\$69,024	\$69,024
8	Business Services Officer II - Supervisor (BCP Position)	001		\$3,939	\$4,746			1.0	1.0	\$0	\$47,268	\$49,631
9	Legal Support Supervisor I (BCP Position)	001		\$3,277	\$3,985			1.0	1.0	\$0	\$39,324	\$41,290
10	Staff Services Manager I Moved from Unit 200	010		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
11	Office Technician moved from Unit 305	015		\$2,510	\$3,050			-1.0	-1.0	\$0	-\$30,120	-\$31,626
12	Staff Services Manager I moved from unit 130	010		\$4,746	\$5,726			-1.0	-1.0	\$0	-\$56,952	-\$59,799
13	Staff Services Manager I (FCB Position)	002		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
14	Office Technician (FCB Position)	002		\$2,510	\$3,050			1.0	1.0	\$0	\$30,120	\$31,626
15	Office Technician moved from Unit 200	015		\$2,510	\$3,050			1.0	1.0	\$0	\$30,120	\$31,626
16	Staff Chemist LT thru 6/30/XX	025		\$5,425	\$6,594			1.0		\$0	\$65,100	\$0
17	Office Technician LT thru 6/30/XX	026		\$2,510	\$3,050			1.0		\$0	\$30,120	\$0
18	TOTALS						676.9	694.0	692.0	\$32,785,444	\$36,406,199	\$37,101,838
19												
20												

ORGANIZATIONAL UNIT Classification	NUMBER OF POSITIONS			EXPENDITURES		
	Filled 2015-16	Authorized 2016-17	Proposed 2017-18	Actual 2015-16 (Salary Range)	Estimated 2016-17	Proposed 2017-18
Executive Office:						
Legislative Counsel	4.0	4.0	4.0	\$137,856	\$137,856	\$137,856
Chief Deputy Legislative Counsel	2.0	2.0	2.0	9,304-10,462	251,088	251,088
C.E.A. C	2.0	2.0	2.0	8,030-8,854	192,720	203,115
C.E.A. B	3.0	3.0	3.0	7,302-8,051	175,248	179,049
Staff Services Manager III	3.0	3.0	3.0	6,334-6,984	228,024	228,024
Administrative Assistant II	3.0	3.0	3.0	4,111-4,997	159,632	159,632
Executive Secretary II	2.2	3.0	3.0	3,072-3,734	134,424	134,424
Totals, Executive Office	19.2	20.0	20.0	\$1,284,770	\$1,278,992	\$1,293,188
Enforcement:						
Prin Deputy Legislative Counsel II	8.0	8.0	8.0	8,866-9,971	851,136	874,698
Prin Deputy Legislative Counsel I	6.8	6.8	6.8	7,631-9,421	1,172,122	1,194,327
Deputy Legislative Counsel IV	12.9	12.9	12.9	7,631-9,421	1,181,278	1,184,697
C.E.A. B	3.9	4.0	4.0	7,302-8,051	350,496	352,467
Deputy Legislative Counsel III	7.4	7.5	7.5	6,906-8,522	1,864,620	1,875,326
Staff Services Manager III	2.9	4.0	4.0	6,334-6,984	304,032	310,462
Staff Services Manager I	9.0	10.0	10.0	4,746-5,726	569,520	571,359
Assoc Govtl Prog Analyst	19.8	19.9	19.9	4,111-4,997	981,707	983,421
Deputy Legis Counsel ¹	20.2	19.2	19.2	3,834-7,245	1,765,980	1,787,691
Graduate Legal Assistant	20.2	21.2	21.2	3,493-3,834	846,703	854,236
Legal Support Supervisor I	8.5	8.5	8.5	3,277-3,985	334,254	337,641
Air Quality Specialist ²	452.2	466.0	464.0	3,259-5,936	22,163,959	22,737,984
Legal Assistant	13.0	13.0	13.0	3,164-3,846	493,584	494,671
Air Quality Inspector	72.9	73.0	73.0	2,566-3,120	2,247,816	2,249,670
Temporary Help	27.0	25.0	25.0	(1,425,083)	1,386,632	1,387,397
Overtime	-	-	-	(439,855)	541,956	543,347
Totals, Enforcement	684.7	699.0	697.0	\$33,365,612	\$37,055,795	\$37,739,394
TOTALS, AUTHORIZED POSITIONS	703.9	719.0	717.0	\$34,650,382	\$38,334,787	\$39,032,582
<i>Regular/Ongoing Positions</i>	676.9	694.0	692.0	32,785,444	36,406,199	37,101,838
<i>Temporary Help</i>	27.0	25.0	25.0	1,425,083	1,386,632	1,387,397
<i>Overtime</i>	-	-	-	439,855	541,956	543,347

¹ 1.0 position limited-term to 6/30/2016.

² 2.0 positions limited-term to 6/30/2017.

Schedule 8 reconciled positions and expenditures

SUPPLEMENTARY SCHEDULE OF SALARIES AND WAGES

STATE OF CALIFORNIA

STD. 33 (REV. 4-95)

ULE 8

DEPARTMENT NAME

PAGE OF PAGES

LINE NO. (1)	EXPENDITURE CLASSIFICATION AND POSITION TITLE (2)	STD. 607 DOC. NO. (3)	ESTABLISHED POSITION NUMBER (4)	MONTHLY RATE 7/1/C.Y. (5)	MAXIMUM, MONTHLY RATE (6)	ANNI-VERSARY DATE (7)	NUMBER OF POSITIONS			ESTIMATED EXPENDITURE CURRENT YEAR		PROPOSED EXPENDITURES BUDGET YEAR (13)
							P.Y. (8)	C.Y. (9)	B.Y. (10)	ESTABLISHED POSITIONS 6/30/P.Y. (11)	ADDITIONAL POSITIONS (12)	
1												
2												
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GBPS Report Rules (Hyperion 2.0)

4260 Department of Health Care Services

The mission of the California Department of Health Care Services (DHCS) is to provide low-income Californians with access to affordable, high-quality health care, including term services and supports. To fulfill its mission, the DHCS provides a variety of health care service delivery programs, including the California Health Care Services to low-income persons and families with limited resources.

To achieve its mission, the DHCS has set the following goals:

- Organize care to promote improved health outcomes.
- Promote comprehensive health coverage.
- Measure health system performance and report on it.
- Increase accountability and fiscal integrity.
- Ensure viability and availability of safety net services.

Global Rules

- Data is pulled from valid items only.
- Data is **not** driven by Finance Issue Code Status or Legislative Action Code.
- DBA: All issues must have a BBA type and Workload/Policy flag.
- Rows with all dashes should be suppressed, except beginning and ending balance lines in FCS.
- Expenditures (including reimbursements) are all AC_5.

3-YR EXPENDITURES AND POSITIONS

	Position Summary Tab			Budgetary Expenditures (BE)		
	Positions			Expenditures		
	2015-16	2016-17	2017-18	2015-16*	2016-17*	2017-18*
3870 Health Plan Program	-	-	-	\$-	\$489	\$489
3960 Health Care Services	3,322.5	3,345.9	3,344.1	88,379,695	98,048,985	98,046,356
9900100 Administration	355.7	364.7	364.7	37,006	38,828	38,666
9900200 Administration - Distributed	-	-	-	-37,006	-38,828	-38,666
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,678.2	3,710.6	3,708.8	\$88,379,695	\$98,049,474	\$98,046,845

FUNDING

	Recommended Report: 3-Yr Exp and Positions - Validation			2015-16*	2016-17*	2017-18*
0001 General Fund				\$18,167,875	\$19,041,750	\$19,040,616
0009 Breast Cancer Control Account, Breast Cancer Fund				11,751	11,695	11,695
0080 Childhood Lead Poisoning Prevention Fund				878	879	879
0139 Driving Under-the-Influence Program Licensing Trust Fund				1,985	1,853	1,853
0232 Hospital Services Account, Cigarette and Tobacco Products Surtax Fund				74,137	92,129	92,129
0233 Physician Services Account, Cigarette and Tobacco Products Surtax Fund				105	19,446	19,446
0236 Unallocated Account, Cigarette and Tobacco Products Surtax Fund				51,238	56,993	56,993
0243 Narcotic Treatment Program Licensing Trust Fund				1,470	1,484	1,484
0309 Perinatal Insurance Fund				39,070	46,631	46,631
0313 Major Risk Medical Insurance Fund				27,099	26,502	26,502
0816 Audit Repayment Trust Fund				72	73	73
0834 Medi-Cal Inpatient Payment Adjustment Fund				629,423	591,835	591,835
0890 Federal Trust Fund				56,192,246	61,364,260	61,362,574
0942 Special Deposit Fund				66,735	61,035	61,035
0995 Reimbursements				3,352,974	5,526,311	5,526,286
3055 County Health Initiative Matching Fund				292	190	190
3079 Childrens Medical Services Rebate Fund				10,000	10,000	10,000
3085 Mental Health Services Fund				1,349,399	1,349,134	1,349,134
3096 Nondesignated Public Hospital Supplemental Fund				454	1	1
3097 Private Hospital Supplemental Fund				12,971	54,002	54,002
3099 Mental Health Facility Licensing Fund				391	367	367
3113 Residential and Outpatient Program Licensing Fund				5,024	5,309	5,309
3156 Childrens Health and Human Services Special Fund				1,291,980	1,790,080	1,790,080
3158 Hospital Quality Assurance Revenue Fund				4,355,001	4,246,516	4,246,732
3167 Skilled Nursing Facility Quality and Accountability Fund				-1,300	-1,301	-1,301
3168 Emergency Medical Air Transportation Act Fund				26,425	5,625	5,625
3172 Public Hospital Investment, Improvement, and Incentive Fund				706,146	701,149	701,149
3201 Low Income Health Program MCE Out-of- Network Emergency Care Services Fund				-	106,663	106,663
3213 Long-Term Care Quality Assurance Fund				433,863	456,467	456,467

Detail of Appropriations and Adjustments

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

4260 Department of Health Care Services - Continued

FUNDING	2015-16*	2016-17*	2017-18*
7502 Demonstration Disproportionate Share Hospital Fund	624,214	620,142	620,142
7503 Health Care Support Fund	934,488	327,582	327,582
8502 LIHP Fund	13,290	1,534,672	1,534,672
TOTALS, EXPENDITURES, ALL FUNDS	\$88,379,696	\$98,049,474	\$98,046,845

LEGAL CITATIONS AND AUTHORITY

PROGRAM AUTHORITY

Federal Social Security Act, including Titles XVIII and XIX, section 1102, section 1115, Title XIX (sections 1902 et seq.) and Title XXI (42 U.S.C. 1302, 1396, 1902(a)(44), 1905(a)(4)(B), and 1927).

Title 42 Code of Federal Regulations section 430 et seq.

Health and Safety Code, sections 1324.20-1324.30, 1341.45, 1343, 1357 et seq., 1422-1422.1, 1502, 1502.4, 1507, 1522.08, 1530.9, 1562.3, 11217, 11998.1, 50451, 50687.5, 50689, 100100-100140, 100150-100236, 100275, 100315, 100350, 100525-100570, 101175-101310, 104150, 104160-104163, 104310-104315, 104322, 120840, 123800-124110, 124174.4, 124400-124945, 125125-125191, 128454, 128456, 130500-130544.

Welfare and Institutions Code, sections 21, 4005.1, 4005.6, 4011, 4012, 4024.7, 4030-4061, 4090-4096.5, 4098 et seq., 4340, 4341, 4343 et seq., 4353 et seq., 4369.4, 4681.1, 4696.1, 4835, 4844, 5152, 5270.12, 5325 et seq., 5340 et seq., 5345 et seq., 5400 et seq., 5510 et seq., 5585 et seq., 5600 et seq., 5650 et seq., 5670 et seq., 5688.6, 5690 et seq., 5700 et seq., 5750-5772, 5803-5809, 5813-5815, 5820 et seq., 5840-5840.2, 5845-5848, 5850-5878.3, 5879-5883, 5890-5899, 5900-5912, 6002.15, 6002.40, 11325.7, 11462.01, 11495.1, 12000 et seq., 14000-14199.2, 3, 14200-14499.77, 14500-14598, 14680-14726, 15850 et seq., 15870 et seq., 16800.5-16818, 16900-16996.2, 17608.05-17609.10, 18358.15 et seq., 18986.40 et seq., 18993-18993.9, and 24000-24027.

Revenue and Taxation Code, section 30461.6

California Code of Regulations, Titles 9, 17 and 22.

Insurance Code, Sections 12695 et seq., 12699.50 et seq., 12700 et seq.

MAJOR PROGRAM CHANGES

- **Managed Care Organization Tax** - The Administration proposes a new, broad-based tax that complies with federal law. The new proposal is intended to offset the same amount of General Fund expenditures as the current tax, as well as fund a restoration of the 7 percent reduction of IHSS hours required by a settlement agreement for two class-action lawsuits that challenged the reduction in IHSS hours: *Oster v. Lightbourne* and *Dominguez v. Schwarzenegger*.
- **Extension of Skilled Nursing Quality Assurance Fee** - Current law authorizes a quality assurance fee on free-standing skilled nursing facilities until July 31, 2015 and three percent increases in reimbursement rates in 2013-14 and 2014-15. The fee is matched with federal funds to increase reimbursements to these facilities. The fee will be extended with annual reimbursement rate increases of 3.62 percent for a period of five years.
- **Behavioral Health Therapy** - Pursuant to federal guidance, the Medi-Cal program began providing behavioral health treatment services on July 1, 2014, including Applied Behavioral Analysis, for individuals with autism up to 21 years of age under its Early and Periodic Screening, Diagnosis and Treatment activities.
- **Limited Benefit Programs** - Several state-only health programs including the Medi-Cal Access Program, California Children's Services, the Genetically Handicapped Persons Program, and Every Woman Counts currently provide health services that do not qualify as comprehensive coverage. Due to the Affordable Care Act, individuals can receive comprehensive health coverage that typically cover the services provided in these non-comprehensive programs. Consistent with a policy of encouraging comprehensive coverage, the Budget proposes to require individuals in state-only programs seek comprehensive coverage offered through Covered California or Medi-Cal in order to become eligible for these programs.
- **Enrollment Stabilization** - Medi-Cal beneficiaries enrolled in managed care will be permitted to change their plans only during a 90-day open enrollment period similar to the open enrollment period utilized by Covered California. Exceptions would be granted for qualifying life events, such as marriage, unemployment, or divorce.
- **Pediatric Palliative Care** - The Department of Health Care Services will expand its existing 11-county pediatric palliative care pilot project to an additional seven counties. This project improves the quality of life for children with life threatening illnesses.

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

**Recommended Report:
DBA (Detailed Budget Adjustments) by Entity**

4260 Department of Health Care Services - Continued

BBA Type = "Issue Specific Adjustment" Displays BR title

Sort within each section: First by GF, then by OF

BE

Position Summary tab

DETAILED BUDGET ADJUSTMENTS

	2016-17*			2017-18*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Palliative Care Waiver	\$-	\$-	-	\$63	\$-	0.5
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$63	\$-	0.5
Other Workload Budget Adjustments						
• Expenditures by Category Redistribution	\$-1,140	-	-10.0	\$-1,140	-	-10.0
• Budget Position Transparency	-	-	-	300	-	5.0
• Miscellaneous Baseline Adjustments	-	-	-	-	-	-
Totals, Other Workload Budget Adjustments	\$-	\$-	-10.0	\$300	\$-	-5.0
Totals, Workload Budget Adjustments	\$-	\$-	-10.0	\$363	\$-	-4.5
Policy Adjustments						
• Drug Medi-Cal Program	\$-	\$-	-	\$977	\$-	5.5
Totals, Policy Adjustments	\$-	\$-	-	\$977	\$-	5.5
Totals, Budget Adjustments	\$-	\$-	-10.0	\$1,340	\$-	1.0

PROGRAM DESCRIPTIONS

BBA Type = "Budget Position Transparency" (BPT) Displays biannually.

BCP/ECP BRs coded as "Policy" Displays BR title

3960010 - MEDICAL CARE SERVICES

This line will be suppressed for the 2017-18 FY.

Medi-Cal is responsible for coordinating and directing the delivery of health care services to low-income Californians. Medi-Cal provides access to quality medical care in a fiscally prudent manner through both fee-for-service and managed care delivery systems. Medi-Cal activities are carried out through 19 Divisions and 3 Program Offices. The Divisions include: Long Term Care; Medi-Cal Managed Care; Low-Income Health Program; Systems of Care; Medi-Cal Eligibility; Medi-Cal Dental Services; Pharmacy Benefits; Benefits; Safety Net Financing; Capitated Rates Development; Fee-For-Service Rates Development; Mental Health Services; Substance Use Disorder Compliance; Substance Use Disorder Prevention, Treatment, and Recovery Services; Audits and Investigations; California Medicaid Management Information Systems; Provider Enrollment; Third Party Liability and Recovery; and Utilization Management. The Program Offices include: the Office of Medi-Cal Procurement; the Office of Health Insurance Portability and Accountability Act (HIPAA) Compliance; and the Office of Family Planning.

3960023 - CHILDREN'S MEDICAL SERVICES

Children's Medical Services is responsible for coordinating and directing the delivery of health care services to low-income and seriously ill children, including the Child Health and Disability Prevention Program, the Genetically Handicapped Persons Program, and the California Children's Services Program.

3960032 - PRIMARY, RURAL, AND INDIAN HEALTH CARE

Primary, Rural, and Indian Health Care is responsible for coordinating and directing the delivery of health care to Californians in rural areas and to underserved populations through the following programs: Expanded Access to Primary Care Program, the Indian Health Program, American Indian Infant Health Initiative, Rural Health Services Development Program, Seasonal Agricultural and Migratory Workers Program, State Office of Rural Health, Medicare Rural Hospital Flexibility Program, Small Rural Hospital Improvement Grant Program, and the J1 Visa Program. Primary, Rural, and Indian Health Care also functions as the Tribal Liaison for Medi-Cal issues.

3960050 - OTHER CARE SERVICES

The Department of Health Care Services is responsible for coordinating and directing the delivery of non-Medi-Cal community mental health services; cancer screening services to low-income, under-insured, or uninsured women; and prostate cancer treatment services to low-income, under-insured, or uninsured men. These services are provided through the Mental Health Services Division, the Every Woman Counts Program, and the Prostate Cancer Treatment Program.

9900100 - DEPARTMENTAL ADMINISTRATION

This program provides overall management, planning, policy development, legal and administrative support services for all DHCS programs. This program is carried out by the Executive Division, the Office of Legal Services, the Office of Civil Rights, Legislative and Governmental Affairs, the Office of Public Affairs, the Information Technology Services Division, the Administration Division, and program division offices.

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

4260 Department of Health Care Services - Continued

DETAILED EXPENDITURES BY PROGRAM

		2015-16*	2016-17*	2017-18*
3960	PROGRAM REQUIREMENTS: HEALTH CARE SERVICES: State Operations:	Recommended Report: Detailed Expenditures by Program - Validation		Budgetary Expenditures
0001	General Fund	\$178,095	\$181,988	\$181,511
0009	Breast Cancer Control Account, Breast Cancer Fund	3,839	3,783	3,783
0080	Childhood Lead Poisoning Prevention Fund	153	154	154
0139	Driving Under-the-Influence Program Licensing Trust Fund	1,985	1,853	1,853
0236	Unallocated Account, Cigarette and Tobacco Products Surtax Fund	631	666	666
0243	Narcotic Treatment Program Licensing Trust Fund	1,470	1,484	1,484
0309	Perinatal Insurance Fund	377	387	387
0313	Major Risk Medical Insurance Fund	1,304	1,457	1,457
0816	Audit Repayment Trust Fund	72	73	73
0890	Federal Trust Fund	341,163	349,395	347,052
0942	Special Deposit Fund	1,935	1,935	1,935
0995	Reimbursements	27,654	28,082	28,057
3055	County Health Initiative Matching Fund	176	190	190
3085	Mental Health Services Fund	9,399	9,134	9,134
3099	Mental Health Facility Licensing Fund	391	367	367
3113	Residential and Outpatient Program Licensing Fund	5,024	5,309	5,309
3158	Hospital Quality Assurance Revenue Fund	1,835	2,177	2,393
	Totals, State Operations	\$575,503	\$588,434	\$585,805
	Local Assistance:			
0001	General Fund	\$17,989,779	\$18,859,762	\$18,859,105
0009	Breast Cancer Control Account, Breast Cancer Fund	7,912	7,912	7,912
0080	Childhood Lead Poisoning Prevention Fund	725	725	725
0232	Hospital Services Account, Cigarette and Tobacco Products Surtax Fund	74,137	92,129	92,129
0233	Physician Services Account, Cigarette and Tobacco Products Surtax Fund	105	19,446	19,446
0236	Unallocated Account, Cigarette and Tobacco Products Surtax Fund	50,607	56,327	56,327
0309	Perinatal Insurance Fund	38,693	46,244	46,244
0313	Major Risk Medical Insurance Fund	25,795	25,045	25,045
0834	Medi-Cal Inpatient Payment Adjustment Fund	629,423	591,835	591,835
0890	Federal Trust Fund	55,851,083	61,014,865	61,015,522
0942	Special Deposit Fund	64,800	59,100	59,100
0995	Reimbursements	3,325,320	5,497,740	5,497,740
3055	County Health Initiative Matching Fund	116	-	-
3079	Childrens Medical Services Rebate Fund	10,000	10,000	10,000
3085	Mental Health Services Fund	1,340,000	1,340,000	1,340,000
3096	Nondesignated Public Hospital Supplemental Fund	454	1	1
3097	Private Hospital Supplemental Fund	12,971	54,002	54,002
3156	Childrens Health and Human Services Special Fund	1,291,980	1,790,080	1,790,080
3158	Hospital Quality Assurance Revenue Fund	4,353,166	4,244,339	4,244,339
3167	Skilled Nursing Facility Quality and Accountability Fund	-1,300	-1,301	-1,301

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

August 8, 2016 10am

4260 Department of Health Care Services - Continued

		2015-16*	2016-17*	2017-18*
3168	Emergency Medical Air Transportation Act Fund	26,425	5,625	5,625
3172	Public Hospital Investment, Improvement, and Incentive Fund	706,146	701,149	701,149
3201	Low Income Health Program MCE Out-of- Network Emergency Care Services Fund	-	106,663	106,663
3213	Long-Term Care Quality Assurance Fund	433,863	456,467	456,467
7502	Demonstration Disproportionate Share Hospital Fund	624,214	620,142	620,142
7503	Health Care Support Fund	934,488	327,582	327,582
8502	LIHP Fund	13,290	1,534,672	1,534,672
	Totals, Local Assistance	\$87,804,192	\$97,460,551	\$97,460,551
	PROGRAM REQUIREMENTS			
3870	HEALTH PLAN PROGRAM			
	State Operations:			
0995	Reimbursements	-	489	489
	Totals, State Operations	\$-	\$489	\$489
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$37,006	\$37,941	\$37,860
0890	Federal Trust Fund	-	898	817
3158	Hospital Quality Assurance Revenue Fund	-	-11	-11
	Totals, State Operations	\$37,006	\$38,828	\$38,666
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$37,006	-\$37,941	-\$37,860
0890	Federal Trust Fund	-	-898	-817
3158	Hospital Quality Assurance Revenue Fund	-	11	11
	Totals, State Operations	-\$37,006	-\$38,828	-\$38,666
	TOTALS, EXPENDITURES			
	State Operations	575,503	588,923	586,294
	Local Assistance	87,804,192	97,460,551	97,460,551
	Totals, Expenditures	\$88,379,695	\$98,049,474	\$98,046,845

Recommended Report: Expenditures by Category - Validation

BPT will be suppressed for the 2017-18 FY.

EXPENDITURES BY CATEGORY		Position Summary tab			CY & BY = AC_510 CSL		
PY = AC_510 CSL + rolled over PY BRs		Positions			Expenditures		
1 State Operations		2015-16	2016-17	2017-18	2015-16*	2016-17*	2017-18*
PERSONAL SERVICES							
Baseline Positions		3,678.2	3,720.6	3,707.8	\$258,417	\$266,950	\$264,991
Budget Position Transparency		-	-10.0	-10.0	-	-1,140	-1,140
Total Adjustments		-	-	11.0	-	-	728
AC_510s	Net Totals, Salaries and Wages	3,678.2	3,710.6	3,708.8	\$258,417	\$265,810	\$264,579
Staff Benefits		-	-	-	114,156	115,695	115,486
AC_51s	Totals, Personal Services	3,678.2	3,710.6	3,708.8	\$372,573	\$381,505	\$380,065
OPERATING EXPENSES AND EQUIPMENT		AC_53s, CSL + BRs			\$183,664	\$187,584	\$186,832
SPECIAL ITEMS OF EXPENSES		AC_54s, CSL + BRs, except local assistance			2,603	3,171	2,734
UNCLASSIFIED EXPENDITURES		AC_55s and AC_57s, CSL + BRs, except local assistance				16,663	16,663

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

4260 Department of Health Care Services - Continued

1 State Operations	Positions			Expenditures		
	2015-16	2016-17	2017-18	2015-16*	2016-17*	2017-18*
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$575,503	\$588,923	\$586,294
Displays first by range of reference codes, then by AC codes, even if AC codes are not commonly used for Local Assistance						
2 Local Assistance				Expenditures		
Loans, Transfers and Other Disbursements				-169,135	-169,135	-169,135
Local Administration				5,683,246	5,313,467	5,313,467
Medical and Health Care Payments				82,290,081	92,316,219	92,316,219
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)				\$87,804,192	\$97,460,551	\$97,460,551

Category descriptions individually displayed

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

Recommended Report: Detail of Appropriations and Adjustments - Validation

1 STATE OPERATIONS		2015-16*	2016-17*	2017-18*
0001 General Fund				
APPROPRIATIONS				
001 Budget Act appropriation	Item Title	CSL Request Amount	CSL + BRs Request Amount	
Allocation for Employee Compensation	BR Title (If BR titles are the same, the adjustments will be lumped and displayed on one line)	1,788	-	-
Allocation for Staff Benefits		763	-	-
CS 4.11		-	-1,140	-
Payment of Victim's Compensation		-92	-	-
Retirement Rate Adjustments		2,957	-	-
017 Budget Act appropriation	BR Request Amount	6,289	6,366	6,366
Allocation for Employee Compensation		27	-	-
Allocation for Staff Benefits		12	-	-
Retirement Rate Adjustments		41	-	-
Welfare and Institutions Code 4094(j)	For this Fund: Request Amount = Budgetary Expenditures	45	45	45
TOTALS, EXPENDITURES		\$178,095	\$181,988	\$181,511
0009 Breast Cancer Control Account, Breast Cancer Fund				
APPROPRIATIONS				
001 Budget Act appropriation		\$3,746	\$3,783	\$3,783
Allocation for Employee Compensation		31	-	-
Allocation for Staff Benefits		13	-	-
Retirement Rate Adjustments		49	-	-
TOTALS, EXPENDITURES		\$3,839	\$3,783	\$3,783
0080 Childhood Lead Poisoning Prevention Fund				
APPROPRIATIONS				
001 Budget Act appropriation		\$153	\$154	\$154
TOTALS, EXPENDITURES		\$153	\$154	\$154
0139 Driving Under-the-Influence Program Licensing Trust Fund				
APPROPRIATIONS				
001 Budget Act appropriation		\$1,946	\$1,853	\$1,853
Allocation for Employee Compensation		13	-	-
Allocation for Staff Benefits		5	-	-
Retirement Rate Adjustments		21	-	-
TOTALS, EXPENDITURES		\$1,985	\$1,853	\$1,853
0236 Unallocated Account, Cigarette and Tobacco Products Surtax Fund				
APPROPRIATIONS				

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4260 Department of Health Care Services - Continued

1 STATE OPERATIONS	2015-16*	2016-17*	2017-18*
001 Budget Act appropriation	\$611	\$666	\$666
Allocation for Employee Compensation	7	-	-
Allocation for Staff Benefits	3	-	-
Retirement Rate Adjustments	<u>10</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$631	\$666	\$666
0243 Narcotic Treatment Program Licensing Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,425	\$1,484	\$1,484
Allocation for Employee Compensation	15	-	-
Allocation for Staff Benefits	7	-	-
Retirement Rate Adjustments	<u>23</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$1,470	\$1,484	\$1,484
0309 Perinatal Insurance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$372	\$382	\$382
017 Budget Act appropriation	<u>5</u>	<u>5</u>	<u>5</u>
TOTALS, EXPENDITURES	\$377	\$387	\$387
0313 Major Risk Medical Insurance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,288	\$1,440	\$1,440
017 Budget Act appropriation	<u>16</u>	<u>17</u>	<u>17</u>
TOTALS, EXPENDITURES	\$1,304	\$1,457	\$1,457
0816 Audit Repayment Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	<u>\$72</u>	<u>\$73</u>	<u>\$73</u>
TOTALS, EXPENDITURES	\$72	\$73	\$73
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$300,026	\$316,274	\$313,931
Allocation for Employee Compensation	2,657	-	-
Allocation for Staff Benefits	1,124	-	-
Retirement Rate Adjustments	4,313	-	-
Schedule 7A Adjustment	1	-	-
003 Budget Act appropriation (Transfer of Managed Risk Medical Insurance Board Programs)	324	345	345
007 Budget Act appropriation (Medi-Cal flow-through)	16,663	16,663	16,663
017 Budget Act appropriation	15,783	15,988	15,988
Allocation for Employee Compensation	50	-	-
Allocation for Staff Benefits	21	-	-
Retirement Rate Adjustments	76	-	-
Chapter 1179, Statutes of 1991, Section 4	<u>125</u>	<u>125</u>	<u>125</u>
TOTALS, EXPENDITURES	\$341,163	\$349,395	\$347,052
0942 Special Deposit Fund			
APPROPRIATIONS			
004 Budget Act appropriation, Local Education Agency Medi-Cal Recovery Account	\$1,683	\$1,685	\$1,685
Allocation for Employee Compensation	1	-	-
Retirement Rate Adjustments	1	-	-
Prior Year Balances Available:			
Chapter 361, Statutes of 2013	-	250	250

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4260 Department of Health Care Services - Continued

1 STATE OPERATIONS		2015-16*	2016-17*	2017-18*
ACA Outreach and Enrollment Admin Costs		250	-	-
TOTALS, EXPENDITURES		\$1,935	\$1,935	\$1,935
	0995 Reimbursements			
APPROPRIATIONS				
Reimbursements		\$27,654	\$28,571	\$28,546
TOTALS, EXPENDITURES		\$27,654	\$28,571	\$28,546
	3055 County Health Initiative Matching Fund			
APPROPRIATIONS				
003 Budget Act appropriation (Transfer of Managed Risk Medical Insurance Board Programs)		\$176	\$190	\$190
TOTALS, EXPENDITURES		\$176	\$190	\$190
	3085 Mental Health Services Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$9,309	\$9,134	\$9,134
Allocation for Employee Compensation		30	-	-
Allocation for Staff Benefits		13	-	-
Retirement Rate Adjustments		47	-	-
TOTALS, EXPENDITURES		\$9,399	\$9,134	\$9,134
	3099 Mental Health Facility Licensing Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$389	\$367	\$367
Allocation for Employee Compensation		1	-	-
Retirement Rate Adjustments		1	-	-
TOTALS, EXPENDITURES		\$391	\$367	\$367
	3113 Residential and Outpatient Program Licensing Fund			
APPROPRIATIONS				
001 Budget Act appropriation		\$5,003	\$5,309	\$5,309
Allocation for Employee Compensation		7	-	-
Allocation for Staff Benefits		3	-	-
Retirement Rate Adjustments		11	-	-
TOTALS, EXPENDITURES		\$5,024	\$5,309	\$5,309
	3158 Hospital Quality Assurance Revenue Fund			
APPROPRIATIONS				
Chapter 657, Statutes of 2013		\$1,000	\$2,177	\$2,393
Allocation for Employee Compensation		4	-	-
Allocation for Staff Benefits		2	-	-
Retirement Rate Adjustments		6	-	-
Prior Year Balances Available:		823	-	-
Chapter 286, Statutes of 2011		-	-	-
TOTALS, EXPENDITURES		\$1,835	\$2,177	\$2,393
Total Expenditures, All Funds, (State Operations)		\$575,503	\$588,923	\$586,294
	2 LOCAL ASSISTANCE			
	0001 General Fund			
APPROPRIATIONS				
101 Budget Act appropriation		\$16,051,663	\$17,450,117	\$17,450,117
Medi-Cal Unanticipated Costs		602,477	-	-
102 Budget Act appropriation		63,462	38,670	38,670
Medi-Cal Unanticipated Costs		11,209	-	-

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4260 Department of Health Care Services - Continued

2 LOCAL ASSISTANCE	2015-16*	2016-17*	2017-18*
104 Budget Act appropriation (Transfer to Nondesignated Public Hospital Supplemental Fund)	1,900	1,900	1,900
105 Budget Act appropriation (Transfer to Private Hospital Supplemental Fund)	118,400	118,400	118,400
111 Budget Act appropriation	92,245	207,333	206,676
Family Health Unanticipated Costs	3,918	-	-
113 Budget Act appropriation	991,047	948,489	948,489
Medi-Cal Unanticipated Costs	-54,488	-	-
114 Budget Act appropriation	20,844	4,617	4,617
Family Health Caseload Adjustments	-4,272	-	-
115 Budget Act appropriation	3,418	3,418	3,418
116 Budget Act appropriation	33,900	33,900	33,900
117 Budget Act appropriation	4,830	4,083	4,083
Medi-Cal Unanticipated Costs	392	-	-
Welfare and Institutions Code Section 14126.022(b)(1)&(j) (Transfer to Skilled Nursing Facility Quality and Accountability Special Fund)	48,867	48,835	48,835
Medi-Cal Caseload Adjustments	-32	-	-
TOTALS, EXPENDITURES	\$17,989,780	\$18,859,762	\$18,859,105
0009 Breast Cancer Control Account, Breast Cancer Fund			
APPROPRIATIONS			
114 Budget Act appropriation	\$7,912	\$7,912	\$7,912
TOTALS, EXPENDITURES	\$7,912	\$7,912	\$7,912
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$714	\$714	\$714
111 Budget Act appropriation	11	11	11
TOTALS, EXPENDITURES	\$725	\$725	\$725
0232 Hospital Services Account, Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$74,137	\$92,129	\$92,129
113 Budget Act appropriation (transfer to the Perinatal Insurance Fund)	(17,589)	(0)	(-)
118 Budget Act appropriation (transfer to Major Risk Medical Insurance Fund)	(10,278)	(0)	(-)
TOTALS, EXPENDITURES	\$74,137	\$92,129	\$92,129
0233 Physician Services Account, Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$105	\$19,446	\$19,446
113 Budget Act appropriation (transfer to the Perinatal Insurance Fund)	(13,801)	(5,000)	(5,000)
118 Budget Act appropriation (transfer to the Major Risk Medical Insurance Fund)	(9,816)	(0)	(-)
TOTALS, EXPENDITURES	\$105	\$19,446	\$19,446
0236 Unallocated Account, Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$25,289	\$31,009	\$31,009
113 Budget Act appropriation (transfer to the Perinatal Insurance Fund)	(10,224)	(5,000)	(5,000)
114 Budget Act appropriation	25,318	25,318	25,318
TOTALS, EXPENDITURES	\$50,607	\$56,327	\$56,327
0309 Perinatal Insurance Fund			
APPROPRIATIONS			
Insurance Code Section 12699 (Transfer of Managed Risk Medical Insurance Board Programs)	\$56,396	\$46,244	\$46,244
Medi-Cal Caseload Adjustments	-17,703	-	-
TOTALS, EXPENDITURES	\$38,693	\$46,244	\$46,244

Non-Add Items
Request Amount

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4260 Department of Health Care Services - Continued

2 LOCAL ASSISTANCE	2015-16*	2016-17*	2017-18*
0313 Major Risk Medical Insurance Fund			
APPROPRIATIONS			
Insurance Code Section 12739 (Transfer of Managed Risk Medical Insurance Board Programs)	\$24,045	\$24,045	\$24,045
Chapter 40, Statutes of 2014	3,750	-	-
Medi-Cal Caseload Adjustments	-2,000	-	-
Prior Year Balances Available:			
Chapter 40, Statutes of 2014 as reappropriated per pending legislation	-	1,000	1,000
TOTALS, EXPENDITURES	\$25,795	\$25,045	\$25,045
0834 Medi-Cal Inpatient Payment Adjustment Fund			
APPROPRIATIONS			
Welfare and Institutions Code section 14163	\$617,056	\$591,835	\$591,835
Medi-Cal Caseload Adjustments	12,367	-	-
TOTALS, EXPENDITURES	\$629,423	\$591,835	\$591,835
0890 Federal Trust Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$54,990,040	\$58,441,946	\$58,441,946
Medi-Cal Caseload Adjustments	-1,672,371	-	-
102 Budget Act appropriation	63,462	38,670	38,670
Medi-Cal Caseload Adjustments	11,209	-	-
106 Budget Act appropriation	27,845	32,524	32,524
Medi-Cal Caseload Adjustments	-3,649	-	-
107 Budget Act appropriation	2,660	1,375	1,375
Medi-Cal Caseload Adjustments	-334	-	-
111 Budget Act appropriation	14,162	10,387	11,044
Family Health Caseload Adjustments	44	-	-
113 Budget Act appropriation	2,121,176	2,167,727	2,167,727
Medi-Cal Caseload Adjustments	-37,166	-	-
114 Budget Act appropriation	4,509	4,509	4,509
115 Budget Act appropriation	63,239	63,239	63,239
116 Budget Act appropriation	240,434	240,434	240,434
117 Budget Act appropriation	23,443	14,054	14,054
Medi-Cal Caseload Adjustments	2,380	-	-
Prior Year Balances Available:			
Chapter 361, Statutes of 2013	6,000	-	-
Miscellaneous Adjustment	-6,000	-	-
TOTALS, EXPENDITURES	\$55,851,083	\$61,014,865	\$61,015,522
0942 Special Deposit Fund			
APPROPRIATIONS			
Government Code Section 16370 (Local Trauma Centers)	\$41,000	\$40,100	\$40,100
Medi-Cal Caseload Adjustments	10,800	-	-
Prior Year Balances Available:			
Chapter 361, Statutes of 2013	-	13,000	13,000
Chapter 361, Statutes of 2013	13,250	-	-
Chapter 551, Statutes of 2014	-	6,000	6,000
Medi-Cal Caseload Adjustments	-250	-	-
Miscellaneous Adjustment	13,250	-	-
Miscellaneous Adjustment	-13,250	-	-
TOTALS, EXPENDITURES	\$64,800	\$59,100	\$59,100

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4260 Department of Health Care Services - Continued

2 LOCAL ASSISTANCE	2015-16*	2016-17*	2017-18*
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$3,325,320	\$5,497,740	\$5,497,740
TOTALS, EXPENDITURES	\$3,325,320	\$5,497,740	\$5,497,740
3055 County Health Initiative Matching Fund			
APPROPRIATIONS			
113 Budget Act Appropriation (CHIM Program)	\$215	-	-
Medi-Cal Caseload Adjustments	-99	-	-
TOTALS, EXPENDITURES	\$116	\$-	\$-
3079 Childrens Medical Services Rebate Fund			
APPROPRIATIONS			
Health and Safety Code Section 123223	\$8,000	\$10,000	\$10,000
Family Health Caseload Adjustments	2,000	-	-
TOTALS, EXPENDITURES	\$10,000	\$10,000	\$10,000
3085 Mental Health Services Fund			
APPROPRIATIONS			
Welfare and Institutions Code Sections 5890 and 5891 (c)	\$1,340,000	\$1,340,000	\$1,340,000
TOTALS, EXPENDITURES	\$1,340,000	\$1,340,000	\$1,340,000
3096 Nondesignated Public Hospital Supplemental Fund			
APPROPRIATIONS			
Welfare and Institutions Code 14166.15	\$2,356	\$1,901	\$1,901
Medi-Cal Caseload Adjustments	-2	-	-
TOTALS, EXPENDITURES	\$2,354	\$1,901	\$1,901
Less funding provided by the General Fund	-1,900	-1,900	-1,900
NET TOTALS, EXPENDITURES	\$454	\$1	\$1
3097 Private Hospital Supplemental Fund			
APPROPRIATIONS			
Welfare and Institutions Code 14166.12	\$134,001	\$172,402	\$172,402
Medi-Cal Caseload Adjustments	-2,630	-	-
TOTALS, EXPENDITURES	\$131,371	\$172,402	\$172,402
Less funding provided by the General Fund	-118,400	-118,400	-118,400
NET TOTALS, EXPENDITURES	\$12,971	\$54,002	\$54,002
3133 Managed Care Administrative Fines and Penalties Fund			
APPROPRIATIONS			
118 Budget Act appropriation (transfer to Major Risk Medical Insurance Fund)	(\$263)	(\$4,500)	(\$4,500)
Medi-Cal Caseload Adjustments	(465)	(-)	(-)
TOTALS, EXPENDITURES	\$-	\$-	\$-
3156 Childrens Health and Human Services Special Fund			
APPROPRIATIONS			
Revenue and Taxation Code Section 122001	\$1,388,941	\$1,790,080	\$1,790,080
Medi-Cal Caseload Adjustments	-96,961	-	-
TOTALS, EXPENDITURES	\$1,291,980	\$1,790,080	\$1,790,080
3158 Hospital Quality Assurance Revenue Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 14169.53(b)	\$4,072,076	\$4,244,339	-
Medi-Cal Caseload Adjustments	-53,974	-	-
Prior Year Balances Available:			
Chapter 20, Statutes of 2011	553	-	-
Chapter 286, Statutes of 2011	334,770	-	-

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4260 Department of Health Care Services - Continued

2 LOCAL ASSISTANCE	2015-16*	2016-17*	2017-18*
Welfare and Institutions Code Section 14169.53(b)	-	-	4,244,339
Medi-Cal Caseload Adjustments	-259	-	-
TOTALS, EXPENDITURES	\$4,353,166	\$4,244,339	\$4,244,339
3167 Skilled Nursing Facility Quality and Accountability Fund			
APPROPRIATIONS			
Welfare and Institutions Code Section 14126.022(b)(1)	\$47,567	\$47,534	\$47,534
Medi-Cal Caseload Adjustments	-32	-	-
TOTALS, EXPENDITURES	\$47,535	\$47,534	\$47,534
Less funding provided by the General Fund	-48,835	-48,835	-48,835
NET TOTALS, EXPENDITURES	-\$1,300	-\$1,301	-\$1,301
3168 Emergency Medical Air Transportation Act Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$18,750	\$5,625	\$5,625
Medi-Cal Unanticipated Costs	7,675	-	-
TOTALS, EXPENDITURES	\$26,425	\$5,625	\$5,625
3172 Public Hospital Investment, Improvement, and Incentive Fund			
APPROPRIATIONS			
Welfare and Institutions Code 14182.4(b)	\$576,312	\$701,149	\$701,149
Medi-Cal Caseload Adjustments	129,834	-	-
TOTALS, EXPENDITURES	\$706,146	\$701,149	\$701,149
3201 Low Income Health Program MCE Out-of- Network Emergency Care Services Fund			
Prior Year Balances Available:			
Chapter 286, Statutes of 2011	97,781	106,663	106,663
Totals Available	\$97,781	\$106,663	\$106,663
Balance available in subsequent years	-97,781	-	-
TOTALS, EXPENDITURES	\$-	\$106,663	\$106,663
3213 Long-Term Care Quality Assurance Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$470,374	\$456,467	\$456,467
Medi-Cal Caseload Adjustments	-36,511	-	-
TOTALS, EXPENDITURES	\$433,863	\$456,467	\$456,467
7502 Demonstration Disproportionate Share Hospital Fund			
APPROPRIATIONS			
Welfare and Institutions Code 14166.9	\$577,384	\$620,142	\$620,142
Medi-Cal Caseload Adjustments	46,830	-	-
TOTALS, EXPENDITURES	\$624,214	\$620,142	\$620,142
7503 Health Care Support Fund			
APPROPRIATIONS			
Welfare and Institutions Code 14166.21	\$918,411	\$327,582	\$327,582
Family Health Caseload Adjustments	-7,248	-	-
Medi-Cal Caseload Adjustments	23,325	-	-
TOTALS, EXPENDITURES	\$934,488	\$327,582	\$327,582
8502 LIHP Fund			
APPROPRIATIONS			
Welfare and Institutions Code section 15911(d)(1)(A)	\$1,985,006	\$1,534,672	\$1,534,672
Medi-Cal Caseload Adjustments	-1,971,716	-	-
TOTALS, EXPENDITURES	\$13,290	\$1,534,672	\$1,534,672
Total Expenditures, All Funds, (Local Assistance)	\$87,804,193	\$97,460,551	\$97,460,551
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$88,379,696	\$98,049,474	\$98,046,845

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4260 Department of Health Care Services - Continued

PY must match the beginning balance for CY in the Summary Schedule 10 from the last BA and the DF-303

FUND CONDITION STATEMENTS		Recommended Report: Fund Condition Statement Detail		
		2015-16*	2016-17*	2017-18*
0009 Breast Cancer Control Account, Breast Cancer Fund^s				
BEGINNING BALANCE		\$11,631	\$9,220	\$6,569
Adjusted Beginning Balance		\$11,631	\$9,220	\$6,569
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS	Revenue Transfers, Loans, and Loan Repayments AC_6			Revenue Request
Revenues:				
4163000 Investment Income - Surplus Money Investments		50	50	50
Transfers and Other Adjustments				
Revenue Transfer from Breast Cancer Fund (0004) to Breast Cancer Control Account, Breast Cancer Fund (0009) per Revenue and Taxation Code Section 30461.6		9,300	9,000	-
Total Revenues, Transfers, and Other Adjustments		\$9,350	\$9,050	\$50
Total Resources		\$20,981	\$18,270	\$6,619
EXPENDITURE AND EXPENDITURE ADJUSTMENTS	Budgetary Expenditures excluding "less funding" items			
Expenditures:				
4260 Department of Health Care Services (State Operations)		3,839	3,782	3,782
4260 Department of Health Care Services (Local Assistance)		7,912	7,912	7,912
8880 Financial Information System for California (State Operations)		10	7	7
Total Expenditures and Expenditure Adjustments		\$11,761	\$11,701	\$11,701
FUND BALANCE	Must match the amount shown on the DF-303	\$9,220	\$6,569	-\$5,082
Reserve for economic uncertainties		9,220	6,569	-5,082
0139 Driving Under-the-Influence Program Licensing Trust Fund^s				
BEGINNING BALANCE		\$220	\$75	\$65
Adjusted Beginning Balance		\$220	\$75	\$65
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS				
Revenues:				
4129200 Other Regulatory Fees		1,386	1,386	1,386
4150500 Interest Income - Interfund Loans		4	5	5
4173000 Penalty Assessments - Other		52	52	52
Transfers and Other Adjustments				
Loan Repayment from General Fund (0001) to Driving-Under-the-Influence Program Licensing Trust Fund (0139) per Budget Act Item 4200-011-0139, Budget Act of 2011		400	400	-
Total Revenues, Transfers, and Other Adjustments		\$1,842	\$1,843	\$1,443
Total Resources		\$2,062	\$1,918	\$1,508
EXPENDITURE AND EXPENDITURE ADJUSTMENTS				
Expenditures:				
4260 Department of Health Care Services (State Operations)		1,986	1,853	1,853
8880 Financial Information System for California (State Operations)		1	-	-
Total Expenditures and Expenditure Adjustments		\$1,987	\$1,853	\$1,853
FUND BALANCE		\$75	\$65	-\$345
Reserve for economic uncertainties		75	65	-345
0243 Narcotic Treatment Program Licensing Trust Fund^s				
BEGINNING BALANCE		\$1,696	\$1,747	\$1,781
Adjusted Beginning Balance		\$1,696	\$1,747	\$1,781
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS				
Revenues:				
4127400 Renewal Fees		1,482	1,482	1,482
4129200 Other Regulatory Fees		1	1	1

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
4129400 Other Regulatory Licenses and Permits	27	27	27
4173000 Penalty Assessments - Other	<u>10</u>	<u>10</u>	<u>10</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,520</u>	<u>\$1,520</u>	<u>\$1,520</u>
Total Resources	\$3,216	\$3,267	\$3,301
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (State Operations)	1,468	1,483	1,483
8880 Financial Information System for California (State Operations)	<u>1</u>	<u>3</u>	<u>3</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,469</u>	<u>\$1,486</u>	<u>\$1,486</u>
FUND BALANCE	\$1,747	\$1,781	\$1,815
Reserve for economic uncertainties	1,747	1,781	1,815
0309 Perinatal Insurance Fund^s			
BEGINNING BALANCE	<u>\$30,676</u>	<u>\$40,245</u>	<u>\$10,638</u>
Adjusted Beginning Balance	\$30,676	\$40,245	\$10,638
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4172500 Miscellaneous Revenue	7,025	7,025	7,025
Transfers and Other Adjustments			
Revenue Transfer from Hospital Services Account, Cigarette and Tobacco Products Surtax Fund (0232) to Perinatal Insurance Fund (0309) per Item 4260-113-0232, Budget Acts	17,589	-	-
Revenue Transfer from Physician Services Account, Cigarette and Tobacco Products Surtax Fund (0233) to Perinatal Insurance Fund (0309) per Item 4260-113-0233, Budget Acts	13,801	-	-
Revenue Transfer from Physician Services Account, Cigarette and Tobacco Products Surtax Fund (0233) to Perinatal Insurance Fund (0309) per Item 4280-111-0233, Budget Acts	-	5,000	-
Revenue Transfer from Unallocated Account, Cigarette and Tobacco Products Surtax Fund (0236) to Perinatal Insurance Fund (0309) per Item 4260-113-0236, Budget Acts	<u>10,224</u>	<u>5,000</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$48,639</u>	<u>\$17,025</u>	<u>\$7,025</u>
Total Resources	\$79,315	\$57,270	\$17,663
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (State Operations)	377	387	387
4260 Department of Health Care Services (Local Assistance)	38,693	46,244	46,244
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>1</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$39,070</u>	<u>\$46,632</u>	<u>\$46,632</u>
FUND BALANCE	\$40,245	\$10,638	-\$28,969
Reserve for economic uncertainties	40,245	10,638	-28,969
0313 Major Risk Medical Insurance Fund^s			
BEGINNING BALANCE	<u>\$51,355</u>	<u>\$45,077</u>	<u>\$23,073</u>
Adjusted Beginning Balance	\$51,355	\$45,077	\$23,073
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Hospital Services Account, Cigarette and Tobacco Products Surtax Fund (0232) to Major Risk Medical Insurance Fund (0313) per Insurance Code Section 12739 (b)(1)(A)	10,278	-	-
Revenue Transfer from Physician Services Account, Cigarette and Tobacco Products Surtax Fund (0233) to Major Risk Medical Insurance Fund (0313) per Insurance Code Section 12739 (b)(2)	9,816	-	-

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

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
Revenue Transfer from Managed Care Admin Fine Penalty Fund (3133) to Major Risk Medical Insurance Fund (0313) per Item 4260-118-3133, Budget Acts	728	4,500	-
Total Revenues, Transfers, and Other Adjustments	<u>\$20,822</u>	<u>\$4,500</u>	<u>-</u>
Total Resources	\$72,177	\$49,577	\$23,073
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (State Operations)	1,304	1,457	1,457
4260 Department of Health Care Services (Local Assistance)	25,795	25,045	25,045
8880 Financial Information System for California (State Operations)	<u>1</u>	<u>2</u>	<u>2</u>
Total Expenditures and Expenditure Adjustments	<u>\$27,100</u>	<u>\$26,504</u>	<u>\$26,504</u>
FUND BALANCE	\$45,077	\$23,073	-\$3,431
Reserve for economic uncertainties	45,077	23,073	-3,431
0834 Medi-Cal Inpatient Payment Adjustment Fund^N			
BEGINNING BALANCE	<u>\$21,052</u>	<u>\$21,174</u>	<u>\$21,288</u>
Adjusted Beginning Balance	\$21,052	\$21,174	\$21,288
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	122	114	114
4172500 Miscellaneous Revenue	<u>629,423</u>	<u>591,835</u>	<u>591,835</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$629,545</u>	<u>\$591,949</u>	<u>\$591,949</u>
Total Resources	\$650,597	\$613,123	\$613,237
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	<u>629,423</u>	<u>591,835</u>	<u>591,835</u>
Total Expenditures and Expenditure Adjustments	<u>\$629,423</u>	<u>\$591,835</u>	<u>\$591,835</u>
FUND BALANCE	\$21,174	\$21,288	\$21,402
Reserve for economic uncertainties	21,174	21,288	21,402
3019 Substance Abuse Treatment Trust Fund^S			
BEGINNING BALANCE	<u>\$278</u>	<u>\$278</u>	<u>\$278</u>
Adjusted Beginning Balance	<u>\$278</u>	<u>\$278</u>	<u>\$278</u>
Total Resources	<u>\$278</u>	<u>\$278</u>	<u>\$278</u>
FUND BALANCE	\$278	\$278	\$278
Reserve for economic uncertainties	278	278	278
3079 Childrens Medical Services Rebate Fund^S			
BEGINNING BALANCE	<u>\$24,426</u>	<u>\$24,457</u>	<u>\$24,488</u>
Adjusted Beginning Balance	\$24,426	\$24,457	\$24,488
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	31	31	31
4172500 Miscellaneous Revenue	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$10,031</u>	<u>\$10,031</u>	<u>\$10,031</u>
Total Resources	\$34,457	\$34,488	\$34,519
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
FUND BALANCE	\$24,457	\$24,488	\$24,519
Reserve for economic uncertainties	24,457	24,488	24,519

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
3085 Mental Health Services Fund^s			
BEGINNING BALANCE	\$828,532	\$1,123,049	\$1,419,279
Adjusted Beginning Balance	\$828,532	\$1,123,049	\$1,419,279
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4116200 Personal Income Tax	1,802,000	1,775,000	1,775,000
4163000 Investment Income - Surplus Money Investments	564	564	564
Total Revenues, Transfers, and Other Adjustments	\$1,802,564	\$1,775,564	\$1,775,564
Total Resources	\$2,631,096	\$2,898,613	\$3,194,843
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0250 Judicial Branch (State Operations)	1,058	1,050	1,050
0977 California Health Facilities Financing Authority (Local Assistance)	4,000	4,000	4,000
4140 Office of Statewide Health Planning and Development (State Operations)	20,843	17,307	17,307
4140 Office of Statewide Health Planning and Development (Local Assistance)	35,078	12,650	12,650
4260 Department of Health Care Services (State Operations)	9,399	9,134	9,134
4260 Department of Health Care Services (Local Assistance)	1,340,000	1,340,000	1,340,000
4265 Department of Public Health (State Operations)	18,557	50,070	50,070
4300 Department of Developmental Services (State Operations)	440	471	471
4300 Department of Developmental Services (Local Assistance)	740	740	740
4560 Mental Health Services Oversight and Accountability Commission (State Operations)	60,742	41,372	41,372
6100 Department of Education (State Operations)	136	145	145
6440 University of California (State Operations)	15,000	-	-
6870 Board of Governors of the California Community Colleges (State Operations)	87	103	103
8880 Financial Information System for California (State Operations)	70	188	188
8940 Military Department (State Operations)	1,387	1,600	1,590
8955 Department of Veterans Affairs (State Operations)	241	234	234
8955 Department of Veterans Affairs (Local Assistance)	270	270	270
Total Expenditures and Expenditure Adjustments	\$1,508,047	\$1,479,334	\$1,479,324
FUND BALANCE	\$1,123,049	\$1,419,279	\$1,715,519
Reserve for economic uncertainties	1,123,049	1,419,279	1,715,519
3096 Nondesignated Public Hospital Supplemental Fund^s			
BEGINNING BALANCE	\$454	\$1	\$1
Adjusted Beginning Balance	\$454	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	1	1	1
Total Revenues, Transfers, and Other Adjustments	\$1	\$1	\$1
Total Resources	\$455	\$2	\$2
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	2,354	1,901	1,901
Expenditure Adjustments:			
Less funding provided by the General Fund (Local Assistance)	-1,900	-1,900	-1,900
Total Expenditures and Expenditure Adjustments	\$454	\$1	\$1
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1

Long Fund Title from PeopleSoft
and Hyperlink to Manual of
State Funds Writeup

Both line
amounts
should
match
for
each FY

Fund Class from
GBPS Controller

"Less Funding..." Item Title

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

August 8, 2016 10am

4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
3097 Private Hospital Supplemental Fund ^s			
BEGINNING BALANCE	<u>\$637</u>	<u>\$146</u>	<u>\$146</u>
Adjusted Beginning Balance	\$637	\$146	\$146
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	12,334	54,000	54,000
4163000 Investment Income - Surplus Money Investments	<u>146</u>	<u>2</u>	<u>2</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$12,480</u>	<u>\$54,002</u>	<u>\$54,002</u>
Total Resources	\$13,117	\$54,148	\$54,148
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	131,371	172,402	172,402
Expenditure Adjustments:			
Less funding provided by the General Fund (Local Assistance)	<u>-118,400</u>	<u>-118,400</u>	<u>-118,400</u>
Total Expenditures and Expenditure Adjustments	<u>\$12,971</u>	<u>\$54,002</u>	<u>\$54,002</u>
FUND BALANCE	\$146	\$146	\$146
Reserve for economic uncertainties	146	146	146
3099 Mental Health Facility Licensing Fund ^s			
BEGINNING BALANCE	<u>\$8</u>	<u>\$23</u>	<u>\$25</u>
Adjusted Beginning Balance	\$8	\$23	\$25
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129400 Other Regulatory Licenses and Permits	<u>406</u>	<u>370</u>	<u>370</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$406</u>	<u>\$370</u>	<u>\$370</u>
Total Resources	\$414	\$393	\$395
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (State Operations)	391	367	367
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>1</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$391</u>	<u>\$368</u>	<u>\$368</u>
FUND BALANCE	\$23	\$25	\$27
Reserve for economic uncertainties	23	25	27
3113 Residential and Outpatient Program Licensing Fund ^s			
BEGINNING BALANCE	<u>\$2,882</u>	<u>\$1,812</u>	<u>\$2,035</u>
Adjusted Beginning Balance	\$2,882	\$1,812	\$2,035
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4127400 Renewal Fees	3,365	4,890	4,890
4129400 Other Regulatory Licenses and Permits	543	600	600
4173000 Penalty Assessments - Other	<u>50</u>	<u>50</u>	<u>50</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$3,958</u>	<u>\$5,540</u>	<u>\$5,540</u>
Total Resources	\$6,840	\$7,352	\$7,575
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (State Operations)	5,024	5,309	5,309
8880 Financial Information System for California (State Operations)	<u>4</u>	<u>8</u>	<u>8</u>
Total Expenditures and Expenditure Adjustments	<u>\$5,028</u>	<u>\$5,317</u>	<u>\$5,317</u>
FUND BALANCE	\$1,812	\$2,035	\$2,258

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
Reserve for economic uncertainties	1,812	2,035	2,258
3156 Childrens Health and Human Services Special Fund ^s			
BEGINNING BALANCE	<u>\$346,692</u>	<u>\$488,060</u>	<u>\$607,801</u>
Adjusted Beginning Balance	\$346,692	\$488,060	\$607,801
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4117000 Retail Sales and Use Tax	1,432,849	2,124,756	2,124,756
4163000 Investment Income - Surplus Money Investments	<u>499</u>	<u>664</u>	<u>664</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,433,348</u>	<u>\$2,125,420</u>	<u>\$2,125,420</u>
Total Resources	\$1,780,040	\$2,613,480	\$2,733,221
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	1,291,980	1,790,080	1,790,080
5180 Department of Social Services (Local Assistance)	<u>-</u>	<u>215,599</u>	<u>225,412</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,291,980</u>	<u>\$2,005,679</u>	<u>\$2,015,492</u>
FUND BALANCE	\$488,060	\$607,801	\$717,729
Reserve for economic uncertainties	488,060	607,801	717,729
3158 Hospital Quality Assurance Revenue Fund ^s			
BEGINNING BALANCE	<u>\$192,111</u>	<u>\$3,527,939</u>	<u>\$3,831,647</u>
Adjusted Beginning Balance	\$192,111	\$3,527,939	\$3,831,647
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	7,687,524	4,600,535	4,600,535
4163000 Investment Income - Surplus Money Investments	3,306	1,979	1,979
Transfers and Other Adjustments			
Revenue Transfer from Hospital Quality Assurance Revenue Fund (3158) to Low Income Health Program MCE Out-of-Network Emergenc Care Services Fund per SB 920, Statutes of 2012	<u>-</u>	<u>-52,286</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$7,690,830</u>	<u>\$4,550,228</u>	<u>\$4,602,514</u>
Total Resources	\$7,882,941	\$8,078,167	\$8,434,161
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (State Operations)	1,835	2,178	2,394
4260 Department of Health Care Services (Local Assistance)	4,353,166	4,244,339	4,244,339
8880 Financial Information System for California (State Operations)	<u>1</u>	<u>3</u>	<u>3</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,355,002</u>	<u>\$4,246,520</u>	<u>\$4,246,736</u>
FUND BALANCE	\$3,527,939	\$3,831,647	\$4,187,425
Reserve for economic uncertainties	3,527,939	3,831,647	4,187,425
3167 Skilled Nursing Facility Quality and Accountability Fund ^s			
BEGINNING BALANCE	<u>\$23,807</u>	<u>\$23,811</u>	<u>\$23,812</u>
Adjusted Beginning Balance	\$23,807	\$23,811	\$23,812
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	4	-	-
Transfers and Other Adjustments			
Revenue Transfer from Special Deposit Fund (0942) to Skilled Nursing Facility Quality and Accountability Special Fund (3167) per Welfare and Institutions Code 14126.022(g)	<u>600</u>	<u>600</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	\$604	\$600	-

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
Total Resources	\$24,411	\$24,411	\$23,812
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4170 Department of Aging (Local Assistance)	1,900	1,900	1,900
4260 Department of Health Care Services (Local Assistance)	47,535	47,534	47,534
Expenditure Adjustments:			
Less funding provided by the General Fund (Local Assistance)	-48,835	-48,835	-48,835
Total Expenditures and Expenditure Adjustments	\$600	\$599	\$599
FUND BALANCE	\$23,811	\$23,812	\$23,213
Reserve for economic uncertainties	23,811	23,812	23,213
3168 Emergency Medical Air Transportation Act Fund ^s			
BEGINNING BALANCE	\$19,544	\$4,457	\$10,170
Adjusted Beginning Balance	\$19,544	\$4,457	\$10,170
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	88	88	88
4173000 Penalty Assessments - Other	11,250	11,250	11,250
Total Revenues, Transfers, and Other Adjustments	\$11,338	\$11,338	\$11,338
Total Resources	\$30,882	\$15,795	\$21,508
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	26,425	5,625	5,625
Total Expenditures and Expenditure Adjustments	\$26,425	\$5,625	\$5,625
FUND BALANCE	\$4,457	\$10,170	\$15,883
Reserve for economic uncertainties	4,457	10,170	15,883
3172 Public Hospital Investment, Improvement, and Incentive Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	\$706,146	\$701,149	\$701,149
Total Revenues, Transfers, and Other Adjustments	\$706,146	\$701,149	\$701,149
Total Resources	\$706,146	\$701,149	\$701,149
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	706,146	701,149	701,149
Total Expenditures and Expenditure Adjustments	\$706,146	\$701,149	\$701,149
FUND BALANCE	-	-	-
3201 Low Income Health Program MCE Out-of- Network Emergency Care Services			
Fund ^s			
BEGINNING BALANCE	\$12,179	\$54,377	-
Adjusted Beginning Balance	\$12,179	\$54,377	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	42,162	-	-
4163000 Investment Income - Surplus Money Investments	36	-	-
Transfers and Other Adjustments			

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
Revenue Transfer from Hospital Quality Assurance Revenue Fund (3158) to Low Income Health Program MCE Out-of-Network Emergenc Care Services Fund per SB 920, Statutes of 2012	-	52,286	-
Total Revenues, Transfers, and Other Adjustments	<u>\$42,198</u>	<u>\$52,286</u>	<u>-</u>
Total Resources	\$54,377	\$106,663	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	<u>-</u>	<u>106,663</u>	<u>\$106,663</u>
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$106,663</u>	<u>\$106,663</u>
FUND BALANCE	\$54,377	-	-\$106,663
Reserve for economic uncertainties	54,377	-	-106,663
3213 Long-Term Care Quality Assurance Fund ^S			
BEGINNING BALANCE	<u>\$23,509</u>	<u>\$146,703</u>	<u>\$260,431</u>
Adjusted Beginning Balance	\$23,509	\$146,703	\$260,431
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	<u>557,057</u>	<u>570,195</u>	<u>570,195</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$557,057</u>	<u>\$570,195</u>	<u>\$570,195</u>
Total Resources	\$580,566	\$716,898	\$830,626
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	<u>433,863</u>	<u>456,467</u>	<u>456,467</u>
Total Expenditures and Expenditure Adjustments	<u>\$433,863</u>	<u>\$456,467</u>	<u>\$456,467</u>
FUND BALANCE	\$146,703	\$260,431	\$374,159
Reserve for economic uncertainties	146,703	260,431	374,159
7502 Demonstration Disproportionate Share Hospital Fund ^F			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Federal Trust Fund (0890) to Demonstation Disproportionate Share Hospital Fund (7502)	<u>\$624,214</u>	<u>\$620,142</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$624,214</u>	<u>\$620,142</u>	<u>-</u>
Total Resources	\$624,214	\$620,142	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	<u>624,214</u>	<u>620,142</u>	<u>\$620,142</u>
Total Expenditures and Expenditure Adjustments	<u>\$624,214</u>	<u>\$620,142</u>	<u>\$620,142</u>
FUND BALANCE	-	-	-\$620,142
Reserve for economic uncertainties	-	-	-620,142
7503 Health Care Support Fund ^F			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Federal Trust Fund (0890) to Health Care Support Fund (7503)	<u>\$934,488</u>	<u>\$327,582</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$934,488</u>	<u>\$327,582</u>	<u>-</u>
Total Resources	\$934,488	\$327,582	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4260 Department of Health Care Services (Local Assistance)	934,488	327,582	\$327,582

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4260 Department of Health Care Services - Continued

	2015-16*	2016-17*	2017-18*
Total Expenditures and Expenditure Adjustments	\$934,488	\$327,582	\$327,582
FUND BALANCE	-	-	-\$327,582
Reserve for economic uncertainties	-	-	-327,582

8033 Distressed Hospital Fund^N

BEGINNING BALANCE	\$1	\$1	\$1
Adjusted Beginning Balance	\$1	\$1	\$1
	\$1	\$1	\$1
	\$1	\$1	\$1
	1		

Must match "Baseline Positions" line in the Expenditures by Category

**Recommended Report:
Job Classification Changes by Entity**

BPT will be suppressed for the 2017-18 FY.

CHANGES IN AUTHORIZED POSITIONS

All BBA BRs, except BPT and rolled over PY BRs

BCP/ECP BRs coded as "Workload"

BCP/ECP BRs coded as "Policy"

	Positions			Expenditures		
	2015-16	2016-17	2017-18	2015-16*	2016-17*	2017-18*
Baseline Positions	3,678.2	3,720.6	3,707.8	\$258,417	\$266,950	\$264,991
Budget Position Transparency	-	-10.0	-10.0	-	-1,140	-1,140
Salary and Other Adjustments	-	-	5.0	-	-	300
Workload and Administrative Adjustments						
Palliative Care Waiver						
Agric Technician III	-	-	0.5	-	-	34
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	0.5	\$-	\$-	\$34
Proposed New Positions						
Drug Medi-Cal Program	-	-	5.5	-	-	394
Measurement Standards Spec III	-	-	5.5	\$-	\$-	\$394
TOTALS, PROPOSED NEW POSTIONS	-	-	5.5	\$-	\$-	\$394
Totals, Adjustments	-	-10.0	1.0	\$-	-\$1,140	-\$412
TOTALS, SALARIES AND WAGES	3,678.2	3,710.6	3,708.8	\$258,417	\$265,810	\$264,579

Position Summary tab

Position Change Request tab (HCP Cube)

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

4260 Department of Health Care Services - Continued

Budget Components	
Data Component	Upload Status
Mission Statement	12/16/2014 11:31 AM by FISOGUS
Legal Citations and Authorities	12/16/2014 11:13 AM by FISOGUS
Major Program Changes	12/22/2014 03:37 PM by FIYLEE
Budget-Balancing Reductions	10/02/2008 01:18 PM by FIDSCHMI
Program Objectives Statement	12/16/2014 11:37 AM by FISOGUS
3-YR Expenditures and Positions (Char 5)	09/10/2015 10:46 AM by DES
3-Yr End Notes	12/23/2014 02:22 PM by FINHOANG
Detailed Budget Adjustments	09/10/2015 03:55 PM by fipcampi
Program Budget Detail	09/10/2015 10:46 AM by DES
Expenditures by Category	09/10/2015 10:46 AM by DES
Changes In Authorized Positions	09/10/2015 10:46 AM by DES
Appropriations - Support	09/10/2015 10:51 AM by DES
Fund Condition	09/10/2015 10:46 AM by DES
Infrastructure Overview	11/06/2007 05:51 PM by FIRKATZ
Major Project Changes	Not loaded
Summary of Projects (Char 3)	Not loaded
Appropriations - Capital Outlay	Not loaded

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Budget Bill Language Sheet Sample

3990-001-0001—For support of Department of Air Quality.....621,567,000

Schedule:

(1) 3545024-Mobile.....176,782,000
(2) 3550015-Stationary.....602,671,000
(3) 9900100-Administration.....18,395,000
(4) 9900200-Administration—Distributed.....-18,395,000
(5) Reimbursements to 3545024-Mobile.....-105,000,000
(6) Reimbursements to 3550015-Stationary.....-52,886,000

Provisions:

1. Of the amount appropriated in this item, not more than \$300,000 shall be used to review application for the air quality project for compliance with the Clean Air Act.

3990-001-0311—For support of Department of Air Quality, payable from the Traumatic Brain Injury Fund..... 203,000

Schedule:

(1) 3550015-Stationary.....203,000

3990-001-0890—For support of Department of Air Quality, payable from the Federal Trust Fund.....3,401,000

Schedule:

(1) 3545024-Mobile.....1,400,000
(2) 3550015-Stationary.....2,001,000

3990-101-0001—For local assistance, Department of Air Quality.....2,820,000

Schedule:

(1) 3545024-Mobile.....1,354,632,000
(2) Reimbursements to 3545024-Mobile.....-1,351,812,000

3990-101-0311—For local assistance, Department of Air Quality, payable from the Traumatic Brain Injury Fund..... 2,820,000

Schedule:

(1) 3545024-Mobile.....2,820,000