

## Overview of a Department Budget Galley

The budget galley is a detailed publication displaying information for an individual state department produced at two points in time, the Governor's Budget and the Enacted Budget. It is produced at a level of detail intended to be useful for the general public and detailed enough for budget staff. It consists of as many as ten different displays of data that include information on expenditures, revenues, loans, and positions. For information on how to tie each budget galley section to Hyperion please refer to the Galley Rules for [support](#) and [capital outlay](#) documents.

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## Narrative Sections

Budget galley narrative sections include; Mission Statement, Legal Citations and Authority, Program Descriptions, Major Program Changes, Summary of Projects (Capital Outlay), and Major Project Changes (Capital Outlay). It is important to review these narrative sections for accuracy and completeness. Below are examples of each narrative section.

### **Mission Statement:**

The California High-Speed Rail Authority's (Authority) mission is to plan, design, build, and operate a high-speed train system for California.

Because the Authority's programs drive the need for infrastructure investment, the Authority has a capital outlay program to support this need. For the specifics on the Authority's capital outlay program see "Infrastructure Overview."

### **Legal Citations and Authority:**

DEPARTMENT AUTHORITY

Education Code, Section 33300

PROGRAM AUTHORITY

California Education Code, and select federal laws including, but not limited to, Every Student Succeeds Act, Perkins V Act, Workforce Innovation and Opportunity Act, Individuals with Disabilities Education Act, Child Care and Development Fund and Healthy Hunger Free Kids Act.

### **Program Descriptions:**

1960 - HIGH-SPEED RAIL AUTHORITY OPERATIONS

This program includes the state oversight and support functions to deliver high-speed rail to California.

1970 - HIGH-SPEED RAIL AUTHORITY ADMINISTRATION

The Administration program is developing and implementing a statewide high-speed train system for California. This program provides state oversight and support for the capital outlay project segments. It also provides direction and guidance to the program management team and financial advisors, and supports the high-speed train's successful and cost-effective implementation.

### **Major Program Changes:**

- An increase of \$1.2 billion Proposition 98 General Fund for the school district Local Control Funding Formula to reflect a 2.29 percent cost-of-living adjustment and declining average daily attendance.
- An increase of \$645.2 million ongoing Proposition 98 General Fund to support the implementation of a new special education funding formula and \$250 million one-time Proposition 98 General Fund for special education preschool and early intervention supports at local educational agencies.

### **Infrastructure Overview:**

The system consists of 280 parks, beaches, trails, wildlife areas, open spaces, off-highway vehicle areas, and historic sites. Parks is responsible for approximately 1.65 million acres of land, including 342 miles of coastline, 989 miles of lake, reservoir and river footage, more than 15,000 campsites and alternative camping facilities, and more than 6,000 miles of motorized and non-motorized trails.

### **Major Project Changes:**

New State Park Acquisition—Parks will consider available property acquisition opportunities for a new state park to support equitable access programs.

### 3 Year Expenditures and Positions

This budget galley display is separated into two sections. The first section is the 3-Year Expenditures and Positions which provides a detailed breakdown of budgetary expenditures and positions by program (red), name and number. The second is the Funding section which provides a breakdown of budgetary expenditures by fund (blue), name and number. The data from both displays is a sum of all budgetary expenditures with an approved status in Hyperion.

#### 3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2019-20	2020-21	2021-22	2019-20*	2020-21*	2021-22*
4270	Welfare Programs	604.8	544.8	592.1	\$9,279,120	\$11,507,659	\$13,246,172
4275	Social Services and Licensing	2,021.6	1,923.1	1,959.7	13,594,414	16,324,785	18,111,343
4280	Title IV-E Waiver	-	-	-	921,635	242,754	-
4285	Disability Evaluation and Other Services	1,500.2	1,989.2	2,002.3	263,150	328,791	330,997
9900100	Administration	-	-	-	-	-	-
9900200	Administration - Distributed	-	-	-	-	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>4,126.6</b>	<b>4,457.1</b>	<b>4,554.1</b>	<b>\$24,058,319</b>	<b>\$28,403,989</b>	<b>\$31,688,512</b>
FUNDING					2019-20*	2020-21*	2021-22*
0001	General Fund				\$8,226,907	\$10,524,350	\$11,600,665
0001	General Fund, Proposition 98				-	-	15,000
0122	Emergency Food Assistance Program Fund				352	723	535
0131	Foster Family Home and Small Family Home Insurance Fund				242	-	-
0163	Continuing Care Provider Fee Fund				1,744	1,542	1,550
0270	Technical Assistance Fund				26,018	26,035	26,040
0271	Certification Fund				2,060	2,066	2,066
0279	Child Health and Safety Fund				4,946	4,917	3,585
0803	State Childrens Trust Fund				514	891	691
0890	Federal Trust Fund				7,350,403	7,900,240	8,700,743
0995	Reimbursements				8,429,682	9,923,542	11,318,346
3255	Home Care Fund				7,713	7,546	7,240
8004	Child Support Collections Recovery Fund				7,100	7,100	7,100
8023	Child Welfare Services Program Improvement Fund				73	4,000	4,000
8065	Safely Surrendered Baby Fund				-	11	11
8075	School Supplies for Homeless Children Fund				463	776	690
8106	Special Olympics Fund				102	250	250
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>					<b>\$24,058,319</b>	<b>\$28,403,989</b>	<b>\$31,688,512</b>

## Detailed Budget Adjustment

The Detailed Budget Adjustment display provides a breakdown of CY and BY adjustments. General Fund, other funds and positions are presented, for all new BCPs, ECPs, and BBAs, and does not include any Current Service Level amounts. In short it displays only the changes to a department's budget.

BCPs and ECPs will display BR Titles pulled from Hyperion. Therefore, it is important that BR Titles are accurate and appropriate for public consumption, see red below.

BBAs will roll up to display a single line for each Baseline Adjustment Type. This may cause multiple BBAs to lump together, see blue. If the BBA Type chosen is "Issue Specific" the BBA will display the BR Title, see yellow.

	2019-20*			2020-21*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Stream Gage Plan Implementation (SB 19)	\$-	\$-	-	\$119	\$-	-
• California Geologic Energy Management Division: Legislation Implementation	-	-	-	-	5,580	18.0
• California Geologic Energy Management Division: Enforcement & Regulatory Compliance	-	-	-	-	1,572	7.0
• Lease Cost Increase	-	-	-	-	1,200	-
• Tsunami Hazard Zone Mapping	-	-	-	-	600	-
• Proposition 68: California Farmland Conservancy Program	-	-	-	-	250	-
• Oil and Gas Environmental Remediation Account	-	-	-	-	146	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$119</b>	<b>\$9,348</b>	<b>25.0</b>
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	36	605	-	36	605	-
• Expenditure By Category Redistribution	-	6,204	-	-	3,550	-
• Attorney General Services Rate Increases	-	163	-	-	196	-
• Salary Adjustments	134	2,256	-	133	2,229	-
• Benefit Adjustments	60	983	-	65	1,101	-
• SWCAP	-	-	-	-	69	-
• Miscellaneous Baseline Adjustments	-	850	-	-	-	-
• Authorized Positions, Salaries, and Wages Realignment	-	-6,204	-28.0	-	-3,550	-28.0
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$287</b>	<b>\$5,819</b>	<b>-28.0</b>	<b>\$291</b>	<b>\$5,162</b>	<b>-28.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$287</b>	<b>\$5,819</b>	<b>-28.0</b>	<b>\$410</b>	<b>\$14,510</b>	<b>-3.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$287</b>	<b>\$5,819</b>	<b>-28.0</b>	<b>\$410</b>	<b>\$14,510</b>	<b>-3.0</b>

## Expenditures by Program

The Expenditures by Program display provides a detailed breakdown of budgetary expenditures by program, name, number and fund. If the department budgets to the subprogram level, both the program (red) and subprogram (blue), name and number will appear. This data also pulls from all budgetary expenditures with an approved status in Hyperion.

### DETAILED EXPENDITURES BY PROGRAM

		2019-20*	2020-21*	2021-22*
<b>0620</b>	<b>PROGRAM REQUIREMENTS</b>			
	<b>OFFICE OF TAX APPEALS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$16,318	\$23,944	\$23,884
	<b>Totals, State Operations</b>	<b>\$16,318</b>	<b>\$23,944</b>	<b>\$23,884</b>
<b>0620100</b>	<b>SUBPROGRAM REQUIREMENTS</b>			
	<b>Executive Division</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,582	\$2,361	\$2,362
	<b>Totals, State Operations</b>	<b>\$1,582</b>	<b>\$2,361</b>	<b>\$2,362</b>
<b>0620200</b>	<b>SUBPROGRAM REQUIREMENTS</b>			
	<b>Administrative Division</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,217	\$2,452	\$2,454
	<b>Totals, State Operations</b>	<b>\$2,217</b>	<b>\$2,452</b>	<b>\$2,454</b>
<b>0620300</b>	<b>SUBPROGRAM REQUIREMENTS</b>			
	<b>Hearings Division</b>			
	<b>State Operations:</b>			
0001	General Fund	\$7,796	\$10,764	\$10,720
	<b>Totals, State Operations</b>	<b>\$7,796</b>	<b>\$10,764</b>	<b>\$10,720</b>
<b>0620400</b>	<b>SUBPROGRAM REQUIREMENTS</b>			
	<b>Foundations Division</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,723	\$8,367	\$8,348
	<b>Totals, State Operations</b>	<b>\$4,723</b>	<b>\$8,367</b>	<b>\$8,348</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	16,318	23,944	23,884
	<b>Totals, Expenditures</b>	<b>\$16,318</b>	<b>\$23,944</b>	<b>\$23,884</b>

## Expenditure by Category

The Expenditure by Category display provides a detailed breakdown of budgetary expenditures and positions by AC Code.

The sources of the data are as follows:

Salaries and Wages = AC 510s (red)

Staff Benefits = AC 515s (blue)

Operating Expenses and Equipment = AC 53s (green)

Special Items of Expenses = AC 54s (purple)

Local Assistance = AC 5432 (orange)

### EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2019-20	2020-21	2021-22	2019-20*	2020-21*	2021-22*
<b>PERSONAL SERVICES</b>						
Baseline Positions	1,515.4	1,552.4	1,555.4	\$153,913	\$158,586	\$158,226
Other Adjustments	47.9	-	8.0	9,806	5,709	7,414
<b>Net Totals, Salaries and Wages</b>	<b>1,563.3</b>	<b>1,475.7</b>	<b>1,483.7</b>	<b>\$163,719</b>	<b>\$150,214</b>	<b>\$155,115</b>
Staff Benefits	-	-	-	70,637	115,366	112,881
<b>Totals, Personal Services</b>	<b>1,563.3</b>	<b>1,475.7</b>	<b>1,483.7</b>	<b>\$234,356</b>	<b>\$265,580</b>	<b>\$267,996</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>				<b>\$81,761</b>	<b>\$112,191</b>	<b>\$115,545</b>
<b>SPECIAL ITEMS OF EXPENSES</b>				<b>-1,787</b>	<b>-</b>	<b>-</b>
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$314,330</b>	<b>\$377,771</b>	<b>\$383,541</b>

2 Local Assistance	Expenditures		
	2019-20*	2020-21*	2021-22*
Grants and Subventions - Governmental	970,560	1,396,697	131,804
Other Special Items of Expense	33,429	33,429	58,429
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$1,003,989</b>	<b>\$1,430,126</b>	<b>\$190,233</b>

## Detail of Appropriations and Adjustments

The Detail of Appropriations and Adjustments display is the only section that provides budget request amounts (red), savings (blue), carryovers (green), for current year and budget year. Past year displays budgetary expenditures and nets all savings and carryover amounts. The resulting "Totals, Expenditures" line reflects budgetary expenditures.

<b>3305 Healthcare Treatment Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	\$900,076	\$885,819	\$863,756
102 Budget Act appropriation	-	120,000	-
103 Budget Act appropriation	-	250,000	180,000
Prior Year Balances Available:			
Item 4260-102-3305, Budget Act of 2018 as reappropriated by Item 4260-491, Budget Act of 2019	-	220,000	218,300
Item 4260-102-3305, Budget Act of 2019	-	-	120,000
Item 4260-103-3305, Budget Act of 2019	-	-	147,024
<b>Totals Available</b>	<b>\$900,076</b>	<b>\$1,475,819</b>	<b>\$1,529,080</b>
Unexpended balance, estimated savings	-	-67,452	-
Balance available in subsequent years	-	-485,324	-471,843
<b>TOTALS, EXPENDITURES</b>	<b>\$900,076</b>	<b>\$923,043</b>	<b>\$1,057,237</b>

Current Service Level displays by Item Title (red), BBAs display BBA Type (purple), and BCPs display BR Titles (orange). It is important that BR Titles are accurate and safe for public consumption.

<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$966,572	\$995,834	\$929,877
Allocation for Employee Compensation	-	13,594	-
Allocation for Other Post-Employment Benefits	-	3,653	-
Allocation for Staff Benefits	-	6,255	-
Current Year Decrease in Federal Trust Fund Expenditure Authority Item 2660-001-0890 per Provision 7 of Item 2660-001-0042 Budget Act of 2019 (BR-16) SO	-	-18,715	-
Section 3.60 Pension Contribution Adjustment	-	5,671	-
002 Budget Act appropriation (GARVEE)	-	1	1
Prior Year Balances Available:			
Item 2660-002-0890, Budget Act of 2008	11,176	63,156	51,759
<b>Totals Available</b>	<b>\$977,748</b>	<b>\$1,069,449</b>	<b>\$981,637</b>
Balance available in subsequent years	-	-51,759	-40,362
<b>TOTALS, EXPENDITURES</b>	<b>\$977,748</b>	<b>\$1,017,690</b>	<b>\$941,275</b>



## Fund Condition Statements

The Fund Condition Statement provides detailed information of a fund's balance. All special funds along with a few select bond, federal, and nongovernmental funds will have fund condition statements. A fund will only appear in the fund administrator's galley, and not in a fund user's galley. The fund condition is divided in two sections, Fund Resources and Fund Expenditures.

The Fund Resources section includes; Beginning Balance (red), Prior Year Adjustment (blue), Adjusted Beginning Balance (green), Revenues (purple), and Transfers and Other Adjustments (orange).

### 0046 Public Transportation Account, State Transportation Fund <sup>s</sup>

BEGINNING BALANCE	\$860,429	\$1,054,842	\$1,322,373
Prior Year Adjustments	-5,319	-	-
Adjusted Beginning Balance	\$855,110	\$1,054,842	\$1,322,373

#### REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS

##### Revenues:

4115450 Transportation Improvement Fee	350,000	362,930	381,500
4117000 Retail Sales and Use Tax	925,818	943,250	577,963
4163000 Investment Income - Surplus Money Investments	18,994	26,252	30,661
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	4	-	-
4180000 Cash Adjustment for Transportation Funds (SAL I)	-29,687	262,472	705,819

##### Transfers and Other Adjustments

Revenue Transfer from Aeronautics Account, State Transportation Fund (0041) to Public Transportation Account, State Transportation Fund (0046) per Item 2660-011-0041, Budget Acts	30	30	30
Revenue Transfer from State Highway Account, State Transportation Fund (0042) to Public Transportation Account, State Transportation Fund (0046) per Item 2660-021-0042, Budget Acts	25,046	25,046	25,046
Revenue Transfer from Traffic Congestion Relief Fund (3007) to Public Transportation Account (0046) per Item 2660-012-3007, Budget Act of 2018	-	9,000	-
Revenue Transfer from Traffic Congestion Relief Fund (3007) to Public Transportation Account, State Transportation Fund (0046) per amended Government Code Section 14556.8	85,000	86,000	-

Total Revenues, Transfers, and Other Adjustments	\$1,375,205	\$1,714,980	\$1,721,019
Total Resources	\$2,230,315	\$2,769,822	\$3,043,392

The Fund Expenditures section includes budgetary expenditures by BU and the fund ending balance (pink). Under Expenditure and Expenditure Adjustments each fund user is listed in BU order.

#### EXPENDITURE AND EXPENDITURE ADJUSTMENTS

0521 Secretary for Transportation Agency (State Operations)	5	3,007	1,235
0521 Secretary for Transportation Agency (Local Assistance)	30,764	75,341	45,828
0840 State Controller (State Operations)	19	19	19
2600 California Transportation Commission (State Operations)	2,568	3,844	3,843
2640 State Transit Assistance (Local Assistance)	771,064	790,363	531,371
2660 Department of Transportation (State Operations)	198,480	204,047	206,020
2660 Department of Transportation (Local Assistance)	143,630	344,161	890,167
2660 Department of Transportation (Capital Outlay)	16,136	11,070	21,193
6440 University of California (State Operations)	980	980	980
8660 Public Utilities Commission (State Operations)	6,817	8,335	8,339
9892 Supplemental Pension Payments (State Operations)	521	1,963	1,963
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	4,489	4,319	3,987
Total Expenditures and Expenditure Adjustments	\$1,175,473	\$1,447,449	\$1,714,945
FUND BALANCE	\$1,054,842	\$1,322,373	\$1,328,447



## Changes in Authorized Positions

The Changes in Authorized Positions display provides detailed information related to salaries and wages, and includes job classifications, positions and associated budgetary expenditure amounts.

Current Service Level displays as Baseline Positions (red).

BBA's are displayed consolidated together as Salary and Other Adjustments (blue).

BCPs and ECPs display BR Titles (green) followed by the job classifications (orange). It is important that BR Titles are accurate and appropriate for public consumption.

	Positions			Expenditures		
	2019-20	2020-21	2021-22	2019-20*	2020-21*	2021-22*
Baseline Positions	47.2	47.2	47.2	\$3,671	\$3,671	\$3,671
Salary and Other Adjustments	-	-	-	100	233	227
Workload and Administrative Adjustments						
Horse Racing Safety Panel						
Investigator	-	-	0.5	-	-	51
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	0.5	\$-	\$-	\$51
Totals, Adjustments	-	-1.1	-0.6	\$100	\$46	\$158
TOTALS, SALARIES AND WAGES	47.2	46.1	46.6	\$3,771	\$3,717	\$3,829

### Summary of Projects (Capital Outlay)

The Summary of Projects display is separated into two sections. The first section is the Expenditures by Project, which provides capital outlay budgetary expenditure totals by project (red) and phase (blue), name and number.

State Building Program Expenditures		2019-20*	2020-21*	2021-22*
3520	CAPITAL OUTLAY Projects			
0000691	ARB Southern California Consolidation Project	-	-	270,121
	Design Build	-	-	270,121
TOTALS, EXPENDITURES, ALL PROJECTS		\$-	\$-	\$270,121

The second is the Funding section which provides a breakdown of capital outlay budgetary expenditures by fund (green), name and number.

FUNDING		2019-20*	2020-21*	2021-22*
0668	Public Buildings Construction Fund Subaccount	\$-	\$-	\$270,121
TOTALS, EXPENDITURES, ALL FUNDS		\$-	\$-	\$270,121

## Detail of Appropriations and Adjustments (Capital Outlay)

Like the DAA on the support side, this budget galley display is the only section that provides budget request amounts (red), savings (blue), carryovers (green), for current year and budget year. Past year displays budgetary expenditures and nets all savings and carryover amounts.

### **6087 2016 California Community College Capital Outlay Bond Fund**

#### **APPROPRIATIONS**

301 Budget Act appropriation	\$46,397	\$534,818	\$223,099
302 Budget Act appropriations as added by Chapter 363, Statutes of 2019	-	517	-
Prior Year Balances Available:			
Item 6870-301-6087, Budget Act of 2018	-	4,186	-
Item 6870-301-6087, Budget Act of 2019	-	-	231,177
Item 6870-302-6087, Budget Act of 2019 as added by Chapter 363, Statutes of 2019	-	-	517
<b>Totals Available</b>	<b>\$46,397</b>	<b>\$539,521</b>	<b>\$454,793</b>
Unexpended balance, estimated savings	-	-564	-
Balance available in subsequent years	-	-231,694	-
<b>TOTALS, EXPENDITURES</b>	<b>\$46,397</b>	<b>\$307,263</b>	<b>\$454,793</b>