



Description of Fund Classifications in the Treasury

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

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

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

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

Other Funds—Expenditures from funds which do not represent a cost of government are not included in the budget totals. They consist of moneys which were derived from sources other than general or special taxes, licenses, fees or other state revenues. Included are receipts from the Federal Government, funds created for accounting purposes,

receipts from the sale of lands, or moneys held in trust. These funds are segregated into the following classifications:

- **Working Capital and Revolving Funds**—Funds created to finance internal service activities rendered by a state agency to other state agencies or to local governments for which charges are made at cost. The charges are reflected as expenditures in the budget of the agency receiving the commodity or service.
 - **Public Service Enterprise Funds**—Self-supporting activities operated by the State for the benefit of the public. Funds are derived from the charges to those who use the service and no support is derived from taxes, licenses or other state revenues.
 - **Bond Funds**—Used to account for the receipt and disbursement of proceeds from the sale of bonds and to finance projects for which the bonds were authorized. Expenditures are considered a cost of government at the time interest payments are made and as the bonds are redeemed.
 - **Retirement Funds**—Moneys held in trust by the State for retirement benefit payments.
 - **Trust and Agency Funds**—Funds holding moneys in trust pending disbursements to trustees, moneys received from the Federal Government to be expended for specific purposes, and other funds which do not derive their sources from taxes or other state revenues, or are in the nature of transitory funds created for the convenience of accounting receipts or disbursements which are not necessarily revenues or expenditures.
 - **Selected Bond Funds**—Selected bond funds are General Obligation Bond funds which are non self-liquidating. Included in the overall expenditure totals of Schedule 1 and 9 for budget purposes are expenditures from the selected bond funds. The following page provides a complete listing of all selected bond funds.
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Fund #	Fund Name	Fund #	Fund Name
6004	Agriculture and Open Space Mapping Subaccount	0794	Library Construction and Renovation Fund, California
0546	Bay-Delta Ecosystem Restoration Account	6019	Nonpoint Source Pollution Control Subaccount
6026	Bay-Delta Multipurpose Water Management Subaccount	6039	Preservation Opportunity Fund
0743	Bond Proceeds Account, State School Building Lease-Purchase Fund	0543	Local Projects Subaccount ¹
6038	Building Equity and Growth in Neighborhoods (BEGIN) Fund	0751	Prison Construction Bond Fund of 1990
6008	Capital Protection Subaccount, State	0746	Prison Construction Fund of 1986
0404	Central Valley Project Improvement Subaccount	0747	Prison Construction Fund of 1988
6046	Children's Hospital Fund	6000	Public Library Construction and Renovation Fund, California
0703	Clean Air and Transportation Improvement Fund	6020	Revolving Fund Loan Subaccount, State
6029	Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund, California	6015	River Protection Subaccount
0740	Clean Water Bond Fund of 1984, State	0544	Sacramento Valley Water Management and Habitat Project Subaccount ¹
0737	Clean Water and Water Conservation Fund, State	6001	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
6022	Coastal Nonpoint Source Control Subaccount	0707	Safe Drinking Water Fund, California
6025	Conjunctive Use Subaccount	0005	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund
0796	County Correctional Facility Capital Expenditure and Youth Facility Bond of 1988	6016	Santa Ana River Watershed Subaccount
0422	Drainage Management Subaccount ¹	0119	School Facilities Fund, 1998 State
0788	Earthquake Safety and Housing Rehabilitation Loan Fund, California	6036	School Facilities Fund, 2002 State
0768	Earthquake Safety and Public Building Rehabilitation Fund of 1990	6044	School Facilities Fund, 2004 State
0445	Feasibility Projects Subaccount ¹	0424	Seawater Intrusion Control Subaccount ¹
6005	Flood Protection Corridor Subaccount	0653	Seismic Retrofit Bond Fund of 1996
6003	Floodplain Mapping Subaccount	0418	Small Communities Grant Subaccount ¹
0791	Higher Education Capital Outlay Fund	0413	South Delta Barriers Subaccount ¹
0705	Higher Education Capital Outlay Bond Fund of 1992	0417	State Revolving Fund Loan Subaccount ¹
0574	Higher Education Capital Outlay Bond Fund of 1998	6047	Stem Cell Research and Cures Fund, California
6028	Higher Education Capital Outlay Bond Fund, 2002	6007	Urban Stream Restoration Subaccount
6041	Higher Education Capital Outlay Bond Fund, 2004	0701	Veterans' Home Fund
6048	Higher Education Capital Outlay Bond Fund of 2006	6021	Wastewater Construction Grant Subaccount
0714	Home Building and Rehabilitation Fund	6023	Water Conservation Account
6027	Interim Water Supply and Water Quality Infrastructure and Management Subaccount	0446	Water Conservation and Groundwater Recharge Subaccount ¹
6017	Lake Elsinore and San Jacinto Watershed Subaccount	0790	Water Conservation Fund of 1988
		0744	Water Conservation and Water
		0419	Water Recycling Subaccount ¹
		6031	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002
		6013	Watershed Protection Subaccount
		0786	Wildlife, Coastal and Park Land Conservation Fund of 1988, California
		6010	Yuba Feather Flood Protection Subaccount

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