

4250 California Children and Families Commission

The Commission is responsible for the implementation of comprehensive and integrated solutions designed to provide information and services promoting, supporting, and improving the early childhood development of children through the age of five years.

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2005-06	2006-07	2007-08	2005-06*	2006-07*	2007-08*
10 California Children and Families Commission	-	-	-	\$539,765	\$743,296	\$750,449
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$539,765	\$743,296	\$750,449
FUNDING				2005-06*	2006-07*	2007-08*
0585 Counties Children and Families Account, California Children and Families Trust Fund				\$470,472	\$478,923	\$481,879
0631 Mass Media Communications Account, California Children and Families Trust Fund				33,336	52,933	53,024
0634 Education Account, California Children and Families Trust Fund				8,160	81,602	82,540
0636 Child Care Account, California Children and Families Trust Fund				4,495	44,197	44,214
0637 Research and Development Account, California Children and Families Trust Fund				8,948	47,708	47,625
0638 Administration Account, California Children and Families Trust Fund				4,640	17,719	18,169
0639 Unallocated Account, California Children and Families Trust Fund				9,714	20,214	22,998
TOTALS, EXPENDITURES, ALL FUNDS				\$539,765	\$743,296	\$750,449

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Health and Safety Code, Division 108; Section 130100 et seq.; Revenue and Taxation Code, Division 2, Part 13, Chapter 2, Article 3, Section 30131 et seq.

DETAILED BUDGET ADJUSTMENTS

Baseline Adjustment Descriptions	2006-07*			2007-08*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Revised Expenditure Estimate - Education Account	\$-	\$12,771	-	\$-	\$13,709	-
• Revised Expenditure Estimate - Counties Children and Families Account	-	6,129	-	-	9,085	-
• Revised Expenditure Estimate - Child Care Account	-	8,216	-	-	8,233	-
• Revised Expenditure Estimate - Research and Development Account	-	6,054	-	-	5,971	-
• Revised Expenditure Estimate - Unallocated Account	-	321	-	-	3,105	-
• Revised Expenditure Estimate - Mass Media Account	-	2,407	-	-	2,498	-
• Revised Expenditure Estimate - Administrative Account	-	830	-	-	1,280	-
Totals, Baseline Adjustments	\$-	\$36,728	-	\$-	\$43,881	-
TOTALS, BUDGET ADJUSTMENTS	\$-	\$36,728	-	\$-	\$43,881	-

PROGRAM DESCRIPTIONS (Program Objectives Statement)

10 CALIFORNIA CHILDREN AND FAMILIES COMMISSION

The Commission allocates funding for initiatives and projects consistent with the California Children and Families Act of 1998. These initiatives and projects address recognized needs related to children's school readiness, health care, early childhood development, and services and systems to support families.

* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission - Continued

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

	2005-06*	2006-07*	2007-08*
1 STATE OPERATIONS			
0638 Administration Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$4,640</u>	<u>\$17,719</u>	<u>\$18,169</u>
TOTALS, EXPENDITURES	<u>\$4,640</u>	<u>\$17,719</u>	<u>\$18,169</u>
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	<u>\$4,640</u>	<u>\$17,719</u>	<u>\$18,169</u>
2 LOCAL ASSISTANCE			
0585 Counties Children and Families Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$470,472</u>	<u>\$478,923</u>	<u>\$481,879</u>
TOTALS, EXPENDITURES	<u>\$470,472</u>	<u>\$478,923</u>	<u>\$481,879</u>
0631 Mass Media Communications Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$33,336</u>	<u>\$52,933</u>	<u>\$53,024</u>
TOTALS, EXPENDITURES	<u>\$33,336</u>	<u>\$52,933</u>	<u>\$53,024</u>
0634 Education Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$8,160</u>	<u>\$81,602</u>	<u>\$82,540</u>
TOTALS, EXPENDITURES	<u>\$8,160</u>	<u>\$81,602</u>	<u>\$82,540</u>
0636 Child Care Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$4,495</u>	<u>\$44,197</u>	<u>\$44,214</u>
TOTALS, EXPENDITURES	<u>\$4,495</u>	<u>\$44,197</u>	<u>\$44,214</u>
0637 Research and Development Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$8,948</u>	<u>\$47,708</u>	<u>\$47,625</u>
TOTALS, EXPENDITURES	<u>\$8,948</u>	<u>\$47,708</u>	<u>\$47,625</u>
0639 Unallocated Account, California Children and Families Trust Fund			
APPROPRIATIONS			
Health and Safety Code Section 130105	<u>\$9,714</u>	<u>\$20,214</u>	<u>\$22,998</u>
TOTALS, EXPENDITURES	<u>\$9,714</u>	<u>\$20,214</u>	<u>\$22,998</u>
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	<u>\$535,125</u>	<u>\$725,577</u>	<u>\$732,280</u>
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	<u>\$539,765</u>	<u>\$743,296</u>	<u>\$750,449</u>

FUND CONDITION STATEMENTS

	2005-06*	2006-07*	2007-08*
0585 Counties Children and Families Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	\$1,039	\$600	\$600
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	469,433	478,323	481,279
Total Revenues, Transfers, and Other Adjustments	<u>\$470,472</u>	<u>\$478,923</u>	<u>\$481,879</u>
Total Resources	\$470,472	\$478,923	\$481,879

* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission - Continued

	2005-06*	2006-07*	2007-08*
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	470,472	478,923	481,879
Total Expenditures and Expenditure Adjustments	<u>\$470,472</u>	<u>\$478,923</u>	<u>\$481,879</u>
FUND BALANCE	-	-	-
0623 California Children and Families First Trust Fund ^s			
BEGINNING BALANCE			
Prior year adjustments	-\$716	-	-
Adjusted Beginning Balance	-\$716	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	611,031	\$623,000	\$630,000
150300 Income From Surplus Money Investments	1,736	1,000	1,000
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-4,600	-4,200	-4,200
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-12,600	-11,400	-11,400
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-3,100	-2,900	-2,900
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-469,433	-478,323	-481,279
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-35,208	-35,875	-36,096
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-29,340	-29,895	-30,080
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-17,604	-17,937	-18,048
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-17,604	-17,937	-18,048
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-5,868	-5,979	-6,016
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-11,736	-11,958	-12,032
Total Revenues, Transfers, and Other Adjustments	<u>\$5,674</u>	<u>\$7,596</u>	<u>\$10,901</u>
Total Resources	\$4,958	\$7,596	\$10,901
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	4,958	7,596	10,901
Total Expenditures and Expenditure Adjustments	<u>\$4,958</u>	<u>\$7,596</u>	<u>\$10,901</u>
FUND BALANCE	-	-	-
0631 Mass Media Communications Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE			
Prior year adjustments	-\$780	-	-
Adjusted Beginning Balance	\$28,504	\$32,062	\$15,928
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,686	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	35,208	35,875	36,096

* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission - Continued

	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
Total Revenues, Transfers, and Other Adjustments	\$36,894	\$36,875	\$37,096
Total Resources	\$65,398	\$68,937	\$53,024
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	33,336	52,933	53,024
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	76	-
Total Expenditures and Expenditure Adjustments	<u>\$33,336</u>	<u>\$53,009</u>	<u>\$53,024</u>
FUND BALANCE	\$32,062	\$15,928	-
Reserve for economic uncertainties	32,062	15,928	-
0634 Education Account, California Children and Families Trust Fund [§]			
BEGINNING BALANCE	\$75,677	\$101,309	\$50,960
Prior year adjustments	<u>37</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$75,714	\$101,309	\$50,960
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
141200 Sales of Documents	51	-	-
150300 Income From Surplus Money Investments	4,364	1,500	1,500
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	29,340	29,895	30,080
Total Revenues, Transfers, and Other Adjustments	<u>\$33,755</u>	<u>\$31,395</u>	<u>\$31,580</u>
Total Resources	\$109,469	\$132,704	\$82,540
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	8,160	81,602	82,540
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	142	-
Total Expenditures and Expenditure Adjustments	<u>\$8,160</u>	<u>\$81,744</u>	<u>\$82,540</u>
FUND BALANCE	\$101,309	\$50,960	-
Reserve for economic uncertainties	101,309	50,960	-
0636 Child Care Account, California Children and Families Trust Fund [§]			
BEGINNING BALANCE	\$35,222	\$50,522	\$25,166
Prior year adjustments	<u>-271</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$34,951	\$50,522	\$25,166
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,462	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	17,604	17,937	18,048
Total Revenues, Transfers, and Other Adjustments	<u>\$20,066</u>	<u>\$18,937</u>	<u>\$19,048</u>
Total Resources	\$55,017	\$69,459	\$44,214
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	4,495	44,197	44,214
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	96	-
Total Expenditures and Expenditure Adjustments	<u>\$4,495</u>	<u>\$44,293</u>	<u>\$44,214</u>
FUND BALANCE	\$50,522	\$25,166	-
Reserve for economic uncertainties	50,522	25,166	-

* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission - Continued

2005-06* 2006-07* 2007-08*

0637 Research and Development Account, California Children and Families Trust Fund

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* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission - Continued

	2005-06*	2006-07*	2007-08*
BEGINNING BALANCE	\$46,174	\$57,046	\$28,377
Prior year adjustments	<u>-555</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$45,619	\$57,046	\$28,377
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,771	1,200	1,200
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	17,604	17,937	18,048
Total Revenues, Transfers, and Other Adjustments	<u>\$20,375</u>	<u>\$19,137</u>	<u>\$19,248</u>
Total Resources	\$65,994	\$76,183	\$47,625
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	8,948	47,708	47,625
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	<u>-</u>	<u>98</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$8,948</u>	<u>\$47,806</u>	<u>\$47,625</u>
FUND BALANCE	\$57,046	\$28,377	-
Reserve for economic uncertainties	57,046	28,377	-
0638 Administration Account, California Children and Families Trust Fund^s			
BEGINNING BALANCE	\$21,264	\$23,309	\$11,857
Prior year adjustments	<u>-10</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$21,254	\$23,309	\$11,857
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
141200 Sales of Documents	2	-	-
150300 Income From Surplus Money Investments	827	300	300
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	5,868	5,979	6,016
Total Revenues, Transfers, and Other Adjustments	<u>\$6,697</u>	<u>\$6,279</u>	<u>\$6,316</u>
Total Resources	\$27,951	\$29,588	\$18,173
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	2	4	4
4250 California Children and Families Commission (State Operations)	4,640	17,719	18,169
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	<u>-</u>	<u>8</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,642</u>	<u>\$17,731</u>	<u>\$18,173</u>
FUND BALANCE	\$23,309	\$11,857	-
Reserve for economic uncertainties	23,309	11,857	-
0639 Unallocated Account, California Children and Families Trust Fund^s			
BEGINNING BALANCE	\$15,178	\$17,861	\$10,266
Prior year adjustments	<u>-346</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$14,832	\$17,861	\$10,266
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,007	700	700
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	11,736	11,958	12,032
Total Revenues, Transfers, and Other Adjustments	<u>\$12,743</u>	<u>\$12,658</u>	<u>\$12,732</u>

* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission - Continued

	<u>2005-06*</u>	<u>2006-07*</u>	<u>2007-08*</u>
Total Resources	\$27,575	\$30,519	\$22,998
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	9,714	20,214	22,998
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	39	-
Total Expenditures and Expenditure Adjustments	<u>\$9,714</u>	<u>\$20,253</u>	<u>\$22,998</u>
FUND BALANCE	\$17,861	\$10,266	-
Reserve for economic uncertainties	17,861	10,266	-

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