

STATE OF CALIFORNIA DEPARTMENT OF FINANCE  
2025-26  
PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

**BUSINESS UNIT 0020 Legislative**

| FUNCTION<br>CODE | FUNCTION                                       | UNITS    | WORKLOAD  | BUDGET YR<br>WORKLOAD | 2023-24<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2023-24<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2025-26<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2025-26<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|----------|-----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 005              | Finance Budgets                                | Hours    | 69        | 0                     | 12,166                                         | 11,455                                           | 711                    | 16,679                                                | 17,390                               |
| 011              | Finance FSCU                                   | Dollars  | 102,743   | 0                     | 16,588                                         | 20,607                                           | -4,019                 | 22,379                                                | 18,359                               |
| 105              | Department of<br>Technology                    | Dollars  | 102,743   | 0                     | 12,130                                         | 13,956                                           | -1,826                 | 15,039                                                | 13,213                               |
| 115              | Department of<br>FISCAL                        | Users    | 20        | 0                     | 154,018                                        | 50,249                                           | 103,769                | 118,128                                               | 221,897                              |
| 201              | Controller<br>Accounting                       | Records  | 3,779     | 0                     | 21,795                                         | 17,421                                           | 4,374                  | 22,884                                                | 27,258                               |
| 202              | Controller Claims<br>Audits                    | Warrants | 10,066    | 0                     | 21,387                                         | 14,859                                           | 6,528                  | 22,456                                                | 28,984                               |
| 203              | Controller Payroll<br>Disbursements            | Warrants | 862       | 0                     | 306                                            | 279                                              | 27                     | 321                                                   | 348                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants | 10,066    | 0                     | 17,787                                         | 4,489                                            | 13,298                 | 18,676                                                | 31,974                               |
| 205              | Controller Field<br>Audits                     | Hours    | 968       | 0                     | 188,313                                        | 416,581                                          | -228,268               | 197,728                                               | -30,540                              |
| 302              | Treasurer Item<br>Processing                   | Warrants | 10,928    | 0                     | 395                                            | 1,197                                            | -802                   | 1,918                                                 | 1,116                                |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars  | 818,358   | 0                     | 564,339                                        | 579,372                                          | -15,032                | 694,592                                               | 679,559                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars  | 0         | 0                     | 0                                              | 124                                              | -124                   | 0                                                     | -124                                 |
| 800              | Legislature                                    | Dollars  | 1,009,223 | 1,130,800             | 65,341                                         | 70,752                                           | -5,411                 | 63,681                                                | 58,270                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars  | 1,009,223 | 1,130,800             | 33,975                                         | 36,850                                           | -2,875                 | 31,979                                                | 29,105                               |
| 810              | Governor's Office                              | Dollars  | 1,009,223 | 1,130,800             | 4,945                                          | 5,339                                            | -394                   | 4,819                                                 | 4,426                                |
| 815              | Office of Planning<br>and Research             | Dollars  | 1,009,223 | 1,130,800             | 1,256                                          | 1,029                                            | 227                    | 881                                                   | 1,108                                |
| <b>TOTALS:</b>   |                                                |          |           |                       | <b>1,114,741</b>                               | <b>1,244,559</b>                                 | <b>-129,817</b>        | <b>1,232,160</b>                                      | <b>1,102,343</b>                     |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0160 Legislative Counsel Bureau

| FUNCTION CODE  | FUNCTION                                 | UNITS    | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours    | 46        | 0                  | 11,000                             | 7,919                                | 3,081            | 15,726                                 | 18,807                      |
| 005            | Finance Budgets                          | Hours    | 57        | 0                  | 10,129                             | 9,339                                | 790              | 13,885                                 | 14,675                      |
| 011            | Finance FSCU                             | Dollars  | 54,180    | 0                  | 8,747                              | 6,911                                | 1,836            | 11,801                                 | 13,637                      |
| 105            | Department of Technology                 | Dollars  | 54,180    | 0                  | 6,397                              | 4,680                                | 1,717            | 7,930                                  | 9,647                       |
| 115            | Department of FISCAL                     | Users    | 4         | 0                  | 30,428                             | 3,865                                | 26,563           | 23,338                                 | 49,901                      |
| 201            | Controller Accounting                    | Records  | 2,865     | 0                  | 16,524                             | 14,974                               | 1,550            | 17,350                                 | 18,900                      |
| 202            | Controller Claims Audits                 | Warrants | 1,005     | 0                  | 2,135                              | 2,285                                | -150             | 2,242                                  | 2,092                       |
| 203            | Controller Payroll Disbursements         | Warrants | 8,377     | 0                  | 2,970                              | 2,363                                | 607              | 3,119                                  | 3,726                       |
| 204            | Controller General Disbursements         | Warrants | 1,005     | 0                  | 1,776                              | 690                                  | 1,086            | 1,864                                  | 2,950                       |
| 205            | Controller Field Audits                  | Hours    | 41        | 0                  | 7,962                              | 3,673                                | 4,289            | 8,360                                  | 12,648                      |
| 302            | Treasurer Item Processing                | Warrants | 9,382     | 0                  | 339                                | 1,240                                | -901             | 1,647                                  | 746                         |
| 303            | Treasurer Cash Management                | Dollars  | 54,180    | 0                  | 8,869                              | 6,117                                | 2,752            | 10,411                                 | 13,164                      |
| 405            | Personnel Board CRU                      | Hours    | 0         | 0                  | 0                                  | 0                                    | 0                | 48,301                                 | 48,301                      |
| 510            | Office of Administrative Law             | Hours    | 7         | 0                  | 1,413                              | 735                                  | 678              | 1,551                                  | 2,229                       |
| 520            | State Library                            | Dollars  | 54,180    | 0                  | 4,257                              | 3,181                                | 1,076            | 4,696                                  | 5,772                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars  | 4,129,997 | 0                  | 2,848,046                          | 2,834,206                            | 13,839           | 3,505,388                              | 3,519,228                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars  | 225,682   | 0                  | 170,237                            | 172,253                              | -2,016           | 174,144                                | 172,127                     |
| 799            | State Auditors                           | Hours    | 125       | 0                  | 16,005                             | 40,135                               | -24,130          | 21,757                                 | -2,373                      |
| 800            | Legislature                              | Dollars  | 3,147,232 | 3,873,509          | 203,764                            | 194,910                              | 8,854            | 218,137                                | 226,991                     |
| 805            | Legislative Counsel Bureau               | Dollars  | 3,147,232 | 3,873,509          | 105,952                            | 101,514                              | 4,438            | 109,543                                | 113,980                     |
| 810            | Governor's Office                        | Dollars  | 3,147,232 | 3,873,509          | 15,421                             | 14,708                               | 713              | 16,509                                 | 17,222                      |
| 815            | Office of Planning and Research          | Dollars  | 3,147,232 | 3,873,509          | 3,918                              | 2,836                                | 1,082            | 3,017                                  | 4,100                       |
| <b>TOTALS:</b> |                                          |          |           |                    | <b>3,476,288</b>                   | <b>3,428,534</b>                     | <b>47,754</b>    | <b>4,220,715</b>                       | <b>4,268,469</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0250 Judicial Branch

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 776        | 0                  | 186,408                            | 268,273                              | -81,865          | 266,495                                | 184,630                     |
| 005            | Finance Budgets                          | Hours     | 3,585      | 0                  | 636,443                            | 1,026,996                            | -390,553         | 872,507                                | 481,954                     |
| 011            | Finance FSCU                             | Dollars   | 918,109    | 0                  | 148,229                            | 232,273                              | -84,044          | 199,973                                | 115,929                     |
| 105            | Department of Technology                 | Dollars   | 918,109    | 0                  | 108,394                            | 157,300                              | -48,906          | 134,384                                | 85,477                      |
| 115            | Department of FISCAL                     | Users     | 380        | 0                  | 2,854,970                          | 2,736,642                            | 118,328          | 2,189,695                              | 2,308,023                   |
| 201            | Controller Accounting                    | Records   | 190,847    | 0                  | 1,100,672                          | 778,104                              | 322,568          | 1,155,705                              | 1,478,273                   |
| 202            | Controller Claims Audits                 | Warrants  | 44,342     | 0                  | 94,216                             | 77,460                               | 16,756           | 98,927                                 | 115,682                     |
| 203            | Controller Payroll Disbursements         | Warrants  | 52,112     | 0                  | 18,476                             | 13,469                               | 5,007            | 19,400                                 | 24,407                      |
| 204            | Controller General Disbursements         | Warrants  | 44,342     | 0                  | 78,356                             | 23,403                               | 54,953           | 82,274                                 | 137,227                     |
| 205            | Controller Field Audits                  | Hours     | 1,970      | 0                  | 383,045                            | 743,990                              | -360,945         | 402,197                                | 41,252                      |
| 211            | Controller PPSD                          | Positions | 1,701      | 0                  | 249,250                            | 251,809                              | -2,559           | 261,712                                | 259,153                     |
| 212            | Controller CSPS Project                  | Positions | 1,701      | 0                  | 136,748                            | 53,989                               | 82,759           | 143,585                                | 226,344                     |
| 301            | Treasurer Investments                    | Dollars   | 67,640,414 | 0                  | 44,778                             | 38,846                               | 5,932            | 48,160                                 | 54,092                      |
| 302            | Treasurer Item Processing                | Warrants  | 96,454     | 0                  | 3,486                              | 11,709                               | -8,223           | 16,932                                 | 8,709                       |
| 303            | Treasurer Cash Management                | Dollars   | 918,109    | 0                  | 150,295                            | 205,613                              | -55,318          | 176,422                                | 121,104                     |
| 401            | Human Resources                          | Positions | 1,701      | 0                  | 8,431                              | 3,056                                | 5,375            | 6,346                                  | 11,721                      |
| 411            | Human Resources Office of                | Positions | 1,701      | 0                  | 49,136                             | 37,544                               | 11,592           | 66,608                                 | 78,200                      |
| 510            | Administrative Law                       | Hours     | 106        | 0                  | 20,273                             | 22,367                               | -2,094           | 22,240                                 | 20,146                      |
| 520            | State Library                            | Dollars   | 918,109    | 0                  | 72,131                             | 106,922                              | -34,791          | 79,577                                 | 44,786                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 43,357,264 | 0                  | 29,899,169                         | 29,738,261                           | 160,908          | 36,800,042                             | 36,960,950                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 2,418,494  | 0                  | 1,824,326                          | 1,777,543                            | 46,783           | 1,866,192                              | 1,912,975                   |
| 799            | State Auditors                           | Hours     | 2,370      | 0                  | 303,076                            | 559,381                              | -256,305         | 411,998                                | 155,693                     |
| 800            | Legislature                              | Dollars   | 38,370,306 | 45,321,371         | 2,484,247                          | 2,432,174                            | 52,073           | 2,552,273                              | 2,604,346                   |
| 805            | Legislative Counsel Bureau               | Dollars   | 38,370,306 | 45,321,371         | 1,291,736                          | 1,266,739                            | 24,997           | 1,281,688                              | 1,306,686                   |
| 810            | Governor's Office                        | Dollars   | 38,370,306 | 45,321,371         | 188,014                            | 183,535                              | 4,479            | 193,160                                | 197,639                     |
| 815            | Office of Planning and Research          | Dollars   | 38,370,306 | 45,321,371         | 47,771                             | 35,390                               | 12,381           | 35,305                                 | 47,686                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>42,382,075</b>                  | <b>42,782,788</b>                    | <b>-400,713</b>  | <b>49,383,798</b>                      | <b>48,983,085</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0280 Commission on Judicial Performance

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 6        | 0                  | 1,444                              | 1,732                                | -288             | 2,065                                  | 1,777                       |
| 005            | Finance Budgets                          | Hours     | 124      | 0                  | 22,091                             | 3,237                                | 18,854           | 30,285                                 | 49,139                      |
| 011            | Finance FSCU                             | Dollars   | 7,113    | 0                  | 1,148                              | 1,554                                | -406             | 1,549                                  | 1,144                       |
| 105            | Department of Technology                 | Dollars   | 7,113    | 0                  | 840                                | 1,052                                | -212             | 1,041                                  | 829                         |
| 115            | Department of FISCAL                     | Users     | 2        | 0                  | 15,026                             | 15,461                               | -435             | 11,525                                 | 11,090                      |
| 201            | Controller Accounting                    | Records   | 1,820    | 0                  | 10,496                             | 7,941                                | 2,555            | 11,021                                 | 13,577                      |
| 202            | Controller Claims Audits                 | Warrants  | 487      | 0                  | 1,035                              | 874                                  | 161              | 1,086                                  | 1,247                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 551      | 0                  | 195                                | 123                                  | 72               | 205                                    | 277                         |
| 204            | Controller General Disbursements         | Warrants  | 487      | 0                  | 861                                | 264                                  | 597              | 904                                    | 1,500                       |
| 205            | Controller Field Audits                  | Hours     | 5        | 0                  | 1,044                              | 816                                  | 228              | 1,097                                  | 1,325                       |
| 211            | Controller PPSD                          | Positions | 26       | 0                  | 3,839                              | 3,940                                | -101             | 4,031                                  | 3,931                       |
| 212            | Controller CSPS Project                  | Positions | 26       | 0                  | 2,106                              | 845                                  | 1,261            | 2,212                                  | 3,473                       |
| 302            | Treasurer Item Processing                | Warrants  | 1,038    | 0                  | 38                                 | 119                                  | -81              | 182                                    | 101                         |
| 303            | Treasurer Cash Management                | Dollars   | 7,113    | 0                  | 1,164                              | 1,375                                | -211             | 1,367                                  | 1,156                       |
| 401            | Human Resources                          | Positions | 26       | 0                  | 130                                | 48                                   | 82               | 98                                     | 180                         |
| 411            | Human Resources                          | Positions | 26       | 0                  | 757                                | 587                                  | 170              | 1,026                                  | 1,196                       |
| 510            | Office of Administrative Law             | Hours     | 1        | 0                  | 156                                | 163                                  | -7               | 171                                    | 165                         |
| 520            | State Library                            | Dollars   | 7,113    | 0                  | 559                                | 715                                  | -156             | 617                                    | 460                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 424,256  | 0                  | 292,567                            | 284,083                              | 8,484            | 360,093                                | 368,577                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 21,751   | 0                  | 16,408                             | 16,180                               | 228              | 16,784                                 | 17,012                      |
| 799            | State Auditors                           | Hours     | 50       | 0                  | 6,411                              | 3,053                                | 3,358            | 8,715                                  | 12,074                      |
| 800            | Legislature                              | Dollars   | 378,316  | 456,074            | 24,494                             | 21,538                               | 2,956            | 25,684                                 | 28,639                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 378,316  | 456,074            | 12,736                             | 11,217                               | 1,519            | 12,898                                 | 14,417                      |
| 810            | Governor's Office                        | Dollars   | 378,316  | 456,074            | 1,854                              | 1,625                                | 229              | 1,944                                  | 2,173                       |
| 815            | Office of Planning and Research          | Dollars   | 378,316  | 456,074            | 471                                | 313                                  | 158              | 355                                    | 513                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>417,871</b>                     | <b>378,855</b>                       | <b>39,016</b>    | <b>496,954</b>                         | <b>535,970</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0390 Contributions to Judges Retirement System

| FUNCTION CODE  | FUNCTION                        | UNITS   | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|---------------------------------|---------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                  | Hours   | 5        | 0                  | 1,240                              | 1,485                                | -245             | 1,773                                  | 1,528                       |
| 005            | Finance Budgets                 | Hours   | 68       | 0                  | 12,126                             | 29,883                               | -17,757          | 16,623                                 | -1,134                      |
| 011            | Finance FSCU                    | Dollars | 6,108    | 0                  | 986                                | 1,226                                | -240             | 1,330                                  | 1,091                       |
| 105            | Department of Technology        | Dollars | 6,108    | 0                  | 721                                | 830                                  | -109             | 894                                    | 785                         |
| 201            | Controller Accounting           | Records | 566      | 0                  | 3,264                              | 3,082                                | 182              | 3,428                                  | 3,610                       |
| 205            | Controller Field Audits         | Hours   | 5        | 0                  | 898                                | 612                                  | 286              | 943                                    | 1,230                       |
| 303            | Treasurer Cash Management       | Dollars | 6,108    | 0                  | 1,000                              | 1,085                                | -85              | 1,174                                  | 1,089                       |
| 510            | Office of Administrative Law    | Hours   | 1        | 0                  | 135                                | 163                                  | -28              | 148                                    | 121                         |
| 520            | State Library                   | Dollars | 6,108    | 0                  | 480                                | 564                                  | -84              | 529                                    | 445                         |
| 799            | State Auditors                  | Hours   | 14       | 0                  | 1,804                              | 2,334                                | -530             | 2,453                                  | 1,923                       |
| 800            | Legislature                     | Dollars | 22,655   | 29,295             | 1,467                              | 2,582                                | -1,115           | 1,650                                  | 535                         |
| 805            | Legislative Counsel Bureau      | Dollars | 22,655   | 29,295             | 763                                | 1,345                                | -582             | 828                                    | 246                         |
| 810            | Governor's Office               | Dollars | 22,655   | 29,295             | 111                                | 195                                  | -84              | 125                                    | 41                          |
| 815            | Office of Planning and Research | Dollars | 22,655   | 29,295             | 28                                 | 38                                   | -10              | 23                                     | 13                          |
| <b>TOTALS:</b> |                                 |         |          |                    | <b>25,024</b>                      | <b>45,424</b>                        | <b>-20,400</b>   | <b>31,921</b>                          | <b>11,521</b>               |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0500 Governor's Office

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 7        | 0                  | 1,591                              | 1,732                                | -141             | 2,275                                  | 2,133                       |
| 005            | Finance Budgets                          | Hours     | 27       | 0                  | 4,786                              | 20,918                               | -16,132          | 6,561                                  | -9,572                      |
| 011            | Finance FSCU                             | Dollars   | 7,833    | 0                  | 1,265                              | 1,451                                | -186             | 1,706                                  | 1,520                       |
| 105            | Department of Technology                 | Dollars   | 7,833    | 0                  | 925                                | 983                                  | -58              | 1,147                                  | 1,088                       |
| 115            | Department of FISCAL                     | Users     | 2        | 0                  | 15,026                             | 7,731                                | 7,295            | 11,525                                 | 18,820                      |
| 201            | Controller Accounting                    | Records   | 3,518    | 0                  | 20,292                             | 9,032                                | 11,260           | 21,307                                 | 32,567                      |
| 202            | Controller Claims Audits                 | Warrants  | 268      | 0                  | 570                                | 593                                  | -23              | 599                                    | 577                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,912    | 0                  | 678                                | 524                                  | 154              | 712                                    | 865                         |
| 204            | Controller General Disbursements         | Warrants  | 268      | 0                  | 474                                | 179                                  | 295              | 498                                    | 794                         |
| 205            | Controller Field Audits                  | Hours     | 6        | 0                  | 1,151                              | 1,224                                | -73              | 1,209                                  | 1,136                       |
| 211            | Controller PPSD                          | Positions | 70       | 0                  | 10,199                             | 9,401                                | 798              | 10,709                                 | 11,507                      |
| 212            | Controller CSPS Project                  | Positions | 70       | 0                  | 5,596                              | 2,016                                | 3,580            | 5,875                                  | 9,455                       |
| 302            | Treasurer Item Processing                | Warrants  | 2,180    | 0                  | 79                                 | 281                                  | -202             | 383                                    | 180                         |
| 303            | Treasurer Cash Management                | Dollars   | 7,833    | 0                  | 1,282                              | 1,285                                | -3               | 1,505                                  | 1,503                       |
| 400            | Personnel Board                          | Positions | 70       | 0                  | 679                                | 746                                  | -67              | 906                                    | 840                         |
| 410            | Human Resources                          | Positions | 70       | 0                  | 9,515                              | 4,295                                | 5,220            | 7,145                                  | 12,365                      |
| 510            | Office of Administrative Law             | Hours     | 1        | 0                  | 173                                | 163                                  | 10               | 190                                    | 200                         |
| 520            | State Library                            | Dollars   | 7,833    | 0                  | 615                                | 668                                  | -53              | 679                                    | 626                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 812,489  | 0                  | 560,293                            | 516,017                              | 44,276           | 689,611                                | 733,887                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 43,362   | 0                  | 32,709                             | 31,466                               | 1,243            | 33,459                                 | 34,702                      |
| 799            | State Auditors                           | Hours     | 60       | 0                  | 7,632                              | 8,350                                | -718             | 10,375                                 | 9,658                       |
| 800            | Legislature                              | Dollars   | 675,531  | 808,376            | 43,737                             | 38,740                               | 4,997            | 45,524                                 | 50,520                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 675,531  | 808,376            | 22,742                             | 20,177                               | 2,565            | 22,861                                 | 25,426                      |
| 810            | Governor's Office                        | Dollars   | 675,531  | 808,376            | 3,310                              | 2,923                                | 387              | 3,445                                  | 3,832                       |
| 815            | Office of Planning and Research          | Dollars   | 675,531  | 808,376            | 841                                | 564                                  | 277              | 630                                    | 907                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>746,161</b>                     | <b>681,459</b>                       | <b>64,702</b>    | <b>880,835</b>                         | <b>945,537</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0509 Governor's Office of Business and Economic Development (GO-Biz)

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (-) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (-) |
|----------------|----------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 109       | 0                  | 26,092                             | 56,674                               | -30,582          | 37,303                                 | 6,721                       |
| 005            | Finance Budgets                              | Hours     | 1,890     | 0                  | 335,462                            | 414,633                              | -79,171          | 459,889                                | 380,717                     |
| 011            | Finance FSCU                                 | Dollars   | 128,515   | 0                  | 20,749                             | 49,015                               | -28,266          | 27,992                                 | -274                        |
| 105            | Department of Technology                     | Dollars   | 128,515   | 0                  | 15,173                             | 33,194                               | -18,021          | 18,811                                 | 789                         |
| 115            | Department of FISCAL                         | Users     | 46        | 0                  | 345,602                            | 270,572                              | 75,030           | 265,068                                | 340,098                     |
| 150            | General Services CFS                         | Hours     | 7,097     | 0                  | 706,112                            | 512,244                              | 193,868          | 826,411                                | 1,020,278                   |
| 201            | Controller Accounting                        | Records   | 13,130    | 0                  | 75,725                             | 46,862                               | 28,863           | 79,511                                 | 108,373                     |
| 202            | Controller Claims Audits                     | Warrants  | 2,396     | 0                  | 5,091                              | 3,779                                | 1,312            | 5,345                                  | 6,657                       |
| 203            | Controller Payroll Disbursements             | Warrants  | 5,178     | 0                  | 1,836                              | 1,229                                | 607              | 1,928                                  | 2,534                       |
| 204            | Controller General Disbursements             | Warrants  | 2,396     | 0                  | 4,234                              | 1,142                                | 3,092            | 4,446                                  | 7,538                       |
| 205            | Controller Field Audits                      | Hours     | 97        | 0                  | 18,883                             | 26,323                               | -7,440           | 19,827                                 | 12,387                      |
| 211            | Controller PPSD                              | Positions | 182       | 0                  | 26,626                             | 21,098                               | 5,528            | 27,958                                 | 33,486                      |
| 212            | Controller CSPA Project                      | Positions | 182       | 0                  | 14,608                             | 4,524                                | 10,084           | 15,339                                 | 25,423                      |
| 301            | Treasurer Investments                        | Dollars   | 3,437,723 | 0                  | 2,276                              | 1,416                                | 860              | 2,448                                  | 3,307                       |
| 302            | Treasurer Item Processing                    | Warrants  | 7,574     | 0                  | 274                                | 831                                  | -557             | 1,330                                  | 772                         |
| 303            | Treasurer Cash Management                    | Dollars   | 128,515   | 0                  | 21,038                             | 43,389                               | -22,351          | 24,695                                 | 2,344                       |
| 400            | Personnel Board                              | Positions | 182       | 0                  | 1,773                              | 1,674                                | 99               | 2,366                                  | 2,466                       |
| 410            | Human Resources Office of Administrative Law | Positions | 182       | 0                  | 24,841                             | 9,639                                | 15,202           | 18,654                                 | 33,855                      |
| 510            | State Library                                | Hours     | 154       | 0                  | 29,318                             | 10,449                               | 18,869           | 32,162                                 | 51,030                      |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 128,515   | 0                  | 10,097                             | 22,563                               | -12,466          | 11,139                                 | -1,327                      |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 2,446,130 | 0                  | 1,686,851                          | 1,162,281                            | 524,571          | 2,076,185                              | 2,600,756                   |
| 601            | State Auditors                               | Dollars   | 107,627   | 0                  | 81,185                             | 57,626                               | 23,559           | 83,048                                 | 106,608                     |
| 799            | Legislature                                  | Hours     | 314       | 0                  | 40,087                             | 101,999                              | -61,912          | 54,494                                 | -7,417                      |
| 800            | Legislative Counsel Bureau                   | Dollars   | 3,493,932 | 4,096,346          | 226,211                            | 178,551                              | 47,660           | 230,686                                | 278,346                     |
| 805            | Governor's Office                            | Dollars   | 3,493,932 | 4,096,346          | 117,623                            | 92,994                               | 24,629           | 115,845                                | 140,474                     |
| 810            | Office of Planning and Research              | Dollars   | 3,493,932 | 4,096,346          | 17,120                             | 13,474                               | 3,646            | 17,459                                 | 21,105                      |
| 815            |                                              | Dollars   | 3,493,932 | 4,096,346          | 4,350                              | 2,598                                | 1,752            | 3,191                                  | 4,943                       |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>3,859,236</b>                   | <b>3,140,773</b>                     | <b>718,464</b>   | <b>4,463,526</b>                       | <b>5,181,990</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0511 Secretary for Government Operations Agency

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 22       | 0                  | 5,347                              | 32,420                               | -27,073          | 7,645                                  | -19,428                     |
| 005            | Finance Budgets                          | Hours     | 496      | 0                  | 88,042                             | 235,083                              | -147,041         | 120,698                                | -26,343                     |
| 011            | Finance FSCU                             | Dollars   | 26,338   | 0                  | 4,252                              | 28,003                               | -23,751          | 5,737                                  | -18,014                     |
| 105            | Department of Technology                 | Dollars   | 26,338   | 0                  | 3,110                              | 18,964                               | -15,854          | 3,855                                  | -11,999                     |
| 115            | Department of FI\$Cal                    | Users     | 10       | 0                  | 75,131                             | 69,576                               | 5,555            | 57,624                                 | 63,178                      |
| 150            | General Services CFS                     | Hours     | 3,047    | 0                  | 303,155                            | 396,836                              | -93,681          | 354,803                                | 261,122                     |
| 201            | Controller Accounting                    | Records   | 3,482    | 0                  | 20,082                             | 15,948                               | 4,134            | 21,086                                 | 25,220                      |
| 202            | Controller Claims Audits                 | Warrants  | 676      | 0                  | 1,436                              | 1,391                                | 45               | 1,508                                  | 1,553                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,378    | 0                  | 489                                | 433                                  | 56               | 513                                    | 569                         |
| 204            | Controller General Disbursements         | Warrants  | 676      | 0                  | 1,195                              | 420                                  | 775              | 1,254                                  | 2,029                       |
| 205            | Controller Field Audits                  | Hours     | 20       | 0                  | 3,870                              | 15,100                               | -11,230          | 4,063                                  | -7,167                      |
| 211            | Controller PPSD                          | Positions | 56       | 0                  | 8,280                              | 7,167                                | 1,113            | 8,693                                  | 9,806                       |
| 212            | Controller CSPS Project                  | Positions | 56       | 0                  | 4,542                              | 1,537                                | 3,005            | 4,770                                  | 7,775                       |
| 302            | Treasurer Item Processing                | Warrants  | 2,054    | 0                  | 74                                 | 297                                  | -223             | 361                                    | 138                         |
| 303            | Treasurer Cash Management                | Dollars   | 26,338   | 0                  | 4,312                              | 24,789                               | -20,477          | 5,061                                  | -15,416                     |
| 400            | Personnel Board                          | Positions | 56       | 0                  | 551                                | 569                                  | -18              | 736                                    | 718                         |
| 410            | Human Resources Office of                | Positions | 56       | 0                  | 7,724                              | 3,275                                | 4,449            | 5,800                                  | 10,250                      |
| 510            | Administrative Law                       | Hours     | 3        | 0                  | 581                                | 2,939                                | -2,358           | 637                                    | -1,721                      |
| 520            | State Library                            | Dollars   | 26,338   | 0                  | 2,069                              | 12,890                               | -10,821          | 2,283                                  | -8,538                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 503,825  | 0                  | 347,438                            | 453,849                              | -106,411         | 427,628                                | 321,217                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 34,822   | 0                  | 26,267                             | 26,366                               | -99              | 26,870                                 | 26,771                      |
| 799            | State Auditors                           | Hours     | 61       | 0                  | 7,781                              | 53,514                               | -45,733          | 10,577                                 | -35,156                     |
| 800            | Legislature                              | Dollars   | 915,727  | 1,072,202          | 59,288                             | 91,749                               | -32,461          | 60,381                                 | 27,920                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 915,727  | 1,072,202          | 30,828                             | 47,785                               | -16,957          | 30,322                                 | 13,365                      |
| 810            | Governor's Office                        | Dollars   | 915,727  | 1,072,202          | 4,487                              | 6,924                                | -2,437           | 4,570                                  | 2,133                       |
| 815            | Office of Planning and Research          | Dollars   | 915,727  | 1,072,202          | 1,140                              | 1,335                                | -195             | 835                                    | 640                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>1,011,470</b>                   | <b>1,549,159</b>                     | <b>-537,689</b>  | <b>1,168,310</b>                       | <b>630,621</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0515 Secretary for Business, Consumer Services, and Housing Agency (New, 13/14)

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 12        | 0                  | 2,898                              | 14,849                               | -11,951          | 4,144                                  | -7,807                      |
| 005            | Finance Budgets                          | Hours     | 1,367     | 0                  | 242,572                            | 409,155                              | -166,583         | 332,545                                | 165,962                     |
| 011            | Finance FSCU                             | Dollars   | 14,273    | 0                  | 2,304                              | 12,870                               | -10,566          | 3,109                                  | -7,457                      |
| 105            | Department of Technology                 | Dollars   | 14,273    | 0                  | 1,685                              | 8,716                                | -7,031           | 2,089                                  | -4,942                      |
| 115            | Department of FISCAL                     | Users     | 7         | 0                  | 52,592                             | 38,653                               | 13,939           | 40,336                                 | 54,275                      |
| 150            | General Services CFS                     | Hours     | 3,124     | 0                  | 310,840                            | 332,311                              | -21,471          | 363,798                                | 342,327                     |
| 201            | Controller Accounting                    | Records   | 3,335     | 0                  | 19,234                             | 15,037                               | 4,197            | 20,196                                 | 24,393                      |
| 202            | Controller Claims Audits                 | Warrants  | 598       | 0                  | 1,271                              | 1,147                                | 124              | 1,334                                  | 1,458                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 2,025     | 0                  | 718                                | 432                                  | 286              | 754                                    | 1,040                       |
| 204            | Controller General Disbursements         | Warrants  | 598       | 0                  | 1,057                              | 346                                  | 711              | 1,110                                  | 1,820                       |
| 205            | Controller Field Audits                  | Hours     | 11        | 0                  | 2,096                              | 6,938                                | -4,842           | 2,201                                  | -2,640                      |
| 211            | Controller PPSD                          | Positions | 68        | 0                  | 9,994                              | 8,129                                | 1,865            | 10,494                                 | 12,359                      |
| 212            | Controller CSPS Project                  | Positions | 68        | 0                  | 5,483                              | 1,743                                | 3,740            | 5,757                                  | 9,497                       |
| 302            | Treasurer Item Processing                | Warrants  | 2,623     | 0                  | 95                                 | 279                                  | -184             | 460                                    | 276                         |
| 303            | Treasurer Cash Management                | Dollars   | 14,273    | 0                  | 2,337                              | 11,393                               | -9,056           | 2,743                                  | -6,314                      |
| 400            | Personnel Board                          | Positions | 68        | 0                  | 666                                | 645                                  | 21               | 888                                    | 909                         |
| 410            | Human Resources Office of                | Positions | 68        | 0                  | 9,324                              | 3,714                                | 5,610            | 7,002                                  | 12,611                      |
| 510            | Administrative Law                       | Hours     | 2         | 0                  | 314                                | 1,306                                | -992             | 345                                    | -647                        |
| 520            | State Library                            | Dollars   | 14,273    | 0                  | 1,121                              | 5,924                                | -4,803           | 1,237                                  | -3,566                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 925,744   | 0                  | 638,393                            | 386,392                              | 252,001          | 785,737                                | 1,037,739                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 37,770    | 0                  | 28,491                             | 20,422                               | 8,069            | 29,145                                 | 37,214                      |
| 799            | State Auditors                           | Hours     | 958       | 0                  | 122,520                            | 26,398                               | 96,122           | 166,553                                | 262,674                     |
| 800            | Legislature                              | Dollars   | 1,456,005 | 1,781,975          | 94,268                             | 81,780                               | 12,488           | 100,352                                | 112,839                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,456,005 | 1,781,975          | 49,016                             | 42,593                               | 6,423            | 50,394                                 | 56,818                      |
| 810            | Governor's Office                        | Dollars   | 1,456,005 | 1,781,975          | 7,134                              | 6,171                                | 963              | 7,595                                  | 8,558                       |
| 815            | Office of Planning and Research          | Dollars   | 1,456,005 | 1,781,975          | 1,813                              | 1,190                                | 623              | 1,388                                  | 2,011                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,608,236</b>                   | <b>1,438,533</b>                     | <b>169,703</b>   | <b>1,941,704</b>                       | <b>2,111,407</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

**BUSINESS UNIT 0521 Secretary for Transportation Agency (New, 13/14)**

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 162       | 0                  | 39,015                             | 17,076                               | 21,939           | 55,777                                 | 77,716                      |
| 005            | Finance Budgets                          | Hours     | 2,357     | 0                  | 418,369                            | 283,644                              | 134,725          | 573,547                                | 708,271                     |
| 011            | Finance FSCU                             | Dollars   | 192,153   | 0                  | 31,023                             | 14,744                               | 16,279           | 41,853                                 | 58,132                      |
| 105            | Department of Technology                 | Dollars   | 192,153   | 0                  | 22,686                             | 9,985                                | 12,701           | 28,125                                 | 40,826                      |
| 115            | Department of FISCAL                     | Users     | 11        | 0                  | 82,644                             | 85,037                               | -2,393           | 63,386                                 | 60,993                      |
| 201            | Controller Accounting                    | Records   | 12,344    | 0                  | 71,192                             | 52,346                               | 18,846           | 74,751                                 | 93,597                      |
| 202            | Controller Claims Audits                 | Warrants  | 2,701     | 0                  | 5,739                              | 4,504                                | 1,235            | 6,026                                  | 7,261                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,651     | 0                  | 585                                | 482                                  | 103              | 615                                    | 718                         |
| 204            | Controller General Disbursements         | Warrants  | 2,701     | 0                  | 4,773                              | 1,361                                | 3,412            | 5,012                                  | 8,423                       |
| 205            | Controller Field Audits                  | Hours     | 445       | 0                  | 86,556                             | 87,132                               | -576             | 90,883                                 | 90,307                      |
| 211            | Controller PPSD                          | Positions | 57        | 0                  | 8,309                              | 8,532                                | -223             | 8,724                                  | 8,501                       |
| 212            | Controller CSPS Project                  | Positions | 57        | 0                  | 4,559                              | 1,829                                | 2,730            | 4,786                                  | 7,516                       |
| 302            | Treasurer Item Processing                | Warrants  | 4,352     | 0                  | 157                                | 544                                  | -387             | 764                                    | 377                         |
| 303            | Treasurer Cash Management                | Dollars   | 192,153   | 0                  | 31,456                             | 13,051                               | 18,405           | 36,924                                 | 55,328                      |
| 400            | Personnel Board                          | Positions | 57        | 0                  | 553                                | 677                                  | -124             | 738                                    | 615                         |
| 410            | Human Resources                          | Positions | 57        | 0                  | 7,752                              | 3,898                                | 3,854            | 5,821                                  | 9,675                       |
| 510            | Office of Administrative Law             | Hours     | 22        | 0                  | 4,242                              | 1,469                                | 2,773            | 4,654                                  | 7,427                       |
| 520            | State Library                            | Dollars   | 192,153   | 0                  | 15,096                             | 6,787                                | 8,310            | 16,655                                 | 24,964                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 880,339   | 0                  | 607,082                            | 526,123                              | 80,958           | 747,199                                | 828,157                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 48,895    | 0                  | 36,883                             | 32,541                               | 4,342            | 37,729                                 | 42,071                      |
| 799            | State Auditors                           | Hours     | 444       | 0                  | 56,761                             | 28,194                               | 28,567           | 77,160                                 | 105,727                     |
| 800            | Legislature                              | Dollars   | 1,535,430 | 1,881,129          | 99,410                             | 73,842                               | 25,568           | 105,936                                | 131,504                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,535,430 | 1,881,129          | 51,690                             | 38,459                               | 13,231           | 53,198                                 | 66,430                      |
| 810            | Governor's Office                        | Dollars   | 1,535,430 | 1,881,129          | 7,524                              | 5,572                                | 1,952            | 8,017                                  | 9,969                       |
| 815            | Office of Planning and Research          | Dollars   | 1,535,430 | 1,881,129          | 1,912                              | 1,074                                | 838              | 1,465                                  | 2,303                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,695,966</b>                   | <b>1,298,903</b>                     | <b>397,063</b>   | <b>2,049,746</b>                       | <b>2,446,809</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0530 Secretary for California Health and Human Services Agency

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=)  | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|-------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 2        | 0                  | 550                                | 6,039                                | -5,489            | 787                                    | -4,702                      |
| 005            | Finance Budgets                          | Hours     | 99       | 0                  | 17,516                             | 175,640                              | -158,124          | 24,014                                 | -134,110                    |
| 011            | Finance FSCU                             | Dollars   | 2,714    | 0                  | 438                                | 5,184                                | -4,746            | 591                                    | -4,155                      |
| 105            | Department of Technology                 | Dollars   | 2,714    | 0                  | 320                                | 3,511                                | -3,191            | 397                                    | -2,793                      |
| 115            | Department of FISCAL                     | Users     | 5        | 0                  | 37,490                             | 174,712                              | -137,222          | 28,754                                 | -108,468                    |
| 150            | General Services CFS                     | Hours     | 669      | 0                  | 66,543                             | 340,273                              | -273,730          | 77,880                                 | -195,850                    |
| 201            | Controller Accounting                    | Records   | 1,971    | 0                  | 11,366                             | 43,667                               | -32,301           | 11,934                                 | -20,367                     |
| 202            | Controller Claims Audits                 | Warrants  | 387      | 0                  | 822                                | 3,740                                | -2,918            | 863                                    | -2,055                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,484    | 0                  | 526                                | 2,142                                | -1,616            | 553                                    | -1,063                      |
| 204            | Controller General Disbursements         | Warrants  | 387      | 0                  | 684                                | 1,130                                | -446              | 718                                    | 272                         |
| 205            | Controller Field Audits                  | Hours     | 15       | 0                  | 2,853                              | 11,590                               | -8,737            | 2,995                                  | -5,742                      |
| 211            | Controller PPSD                          | Positions | 56       | 0                  | 8,266                              | 39,357                               | -31,091           | 8,680                                  | -22,411                     |
| 212            | Controller CSPA Project                  | Positions | 56       | 0                  | 4,535                              | 8,438                                | -3,903            | 4,762                                  | 859                         |
| 301            | Treasurer Investments                    | Dollars   | 22,441   | 0                  | 15                                 | 61                                   | -46               | 16                                     | -30                         |
| 302            | Treasurer Item Processing                | Warrants  | 1,871    | 0                  | 68                                 | 1,244                                | -1,176            | 328                                    | -848                        |
| 303            | Treasurer Cash Management                | Dollars   | 2,714    | 0                  | 444                                | 4,589                                | -4,145            | 522                                    | -3,623                      |
| 400            | Personnel Board                          | Positions | 56       | 0                  | 551                                | 3,122                                | -2,571            | 735                                    | -1,837                      |
| 405            | Personnel Board CRU                      | Hours     | 0        | 0                  | 0                                  | 8,494                                | -8,494            | 7,816                                  | -678                        |
| 410            | Human Resources                          | Positions | 56       | 0                  | 7,712                              | 17,982                               | -10,270           | 5,791                                  | -4,479                      |
| 510            | Office of Administrative Law             | Hours     | 0        | 0                  | 59                                 | 473                                  | -414              | 65                                     | -349                        |
| 520            | State Library                            | Dollars   | 2,714    | 0                  | 213                                | 2,386                                | -2,173            | 235                                    | -1,937                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 748,485  | 0                  | 516,155                            | 2,353,066                            | -1,836,911        | 635,286                                | -1,201,625                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 37,462   | 0                  | 28,258                             | 127,985                              | -99,727           | 28,907                                 | -70,820                     |
| 700            | Health and Human Services Agency         | Dollars   | 2,714    | 0                  | 14,150                             | 88,600                               | -74,450           | 9,939                                  | -64,511                     |
| 799            | State Auditors                           | Hours     | 7        | 0                  | 899                                | 14,366                               | -13,467           | 1,222                                  | -12,245                     |
| 800            | Legislature                              | Dollars   | 720,435  | 853,789            | 46,644                             | 215,137                              | -168,493          | 48,081                                 | -120,412                    |
| 805            | Legislative Counsel Bureau               | Dollars   | 720,435  | 853,789            | 24,253                             | 112,049                              | -87,796           | 24,145                                 | -63,650                     |
| 810            | Governor's Office                        | Dollars   | 720,435  | 853,789            | 3,530                              | 16,235                               | -12,705           | 3,639                                  | -9,066                      |
| 815            | Office of Planning and Research          | Dollars   | 720,435  | 853,789            | 897                                | 3,130                                | -2,233            | 665                                    | -1,568                      |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>795,759</b>                     | <b>3,784,342</b>                     | <b>-2,988,583</b> | <b>930,319</b>                         | <b>-2,058,264</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0540 Secretary of the Natural Resources Agency

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 55        | 0                  | 13,194                             | 14,107                               | -913             | 18,863                                 | 17,950                      |
| 005            | Finance Budgets                              | Hours     | 1,411     | 0                  | 250,414                            | 209,184                              | 41,230           | 343,296                                | 384,526                     |
| 011            | Finance FSCU                                 | Dollars   | 64,985    | 0                  | 10,492                             | 12,282                               | -1,790           | 14,154                                 | 12,364                      |
| 105            | Department of Technology                     | Dollars   | 64,985    | 0                  | 7,672                              | 8,318                                | -646             | 9,512                                  | 8,866                       |
| 115            | Department of FISCAL                         | Users     | 16        | 0                  | 120,209                            | 131,421                              | -11,212          | 92,198                                 | 80,986                      |
| 201            | Controller Accounting                        | Records   | 15,132    | 0                  | 87,271                             | 54,688                               | 32,583           | 91,634                                 | 124,217                     |
| 202            | Controller Claims Audits                     | Warrants  | 2,364     | 0                  | 5,023                              | 3,473                                | 1,550            | 5,274                                  | 6,824                       |
| 203            | Controller Payroll Disbursements             | Warrants  | 2,621     | 0                  | 929                                | 577                                  | 352              | 976                                    | 1,328                       |
| 204            | Controller General Disbursements             | Warrants  | 2,364     | 0                  | 4,177                              | 1,049                                | 3,128            | 4,386                                  | 7,515                       |
| 205            | Controller Field Audits                      | Hours     | 58        | 0                  | 11,221                             | 8,366                                | 2,855            | 11,782                                 | 14,637                      |
| 211            | Controller PPSD                              | Positions | 107       | 0                  | 15,680                             | 34,222                               | -18,542          | 16,464                                 | -2,078                      |
| 212            | Controller CSPS Project                      | Positions | 107       | 0                  | 8,603                              | 7,337                                | 1,266            | 9,033                                  | 10,298                      |
| 301            | Treasurer Investments                        | Dollars   | 1,652,287 | 0                  | 1,094                              | 1,554                                | -460             | 1,176                                  | 716                         |
| 302            | Treasurer Item Processing                    | Warrants  | 4,985     | 0                  | 180                                | 513                                  | -333             | 875                                    | 542                         |
| 303            | Treasurer Cash Management                    | Dollars   | 64,985    | 0                  | 10,638                             | 10,873                               | -235             | 12,487                                 | 12,252                      |
| 400            | Personnel Board                              | Positions | 107       | 0                  | 1,044                              | 2,715                                | -1,671           | 1,394                                  | -277                        |
| 405            | Personnel Board CRU                          | Hours     | 0         | 0                  | 0                                  | 0                                    | 0                | 68,984                                 | 68,984                      |
| 410            | Human Resources Office of Administrative Law | Positions | 107       | 0                  | 14,628                             | 15,636                               | -1,008           | 10,985                                 | 9,977                       |
| 510            | State Library                                | Hours     | 15        | 0                  | 2,815                              | 1,143                                | 1,672            | 3,088                                  | 4,761                       |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 64,985    | 0                  | 5,106                              | 5,654                                | -548             | 5,633                                  | 5,084                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 1,202,761 | 0                  | 829,424                            | 660,333                              | 169,091          | 1,020,859                              | 1,189,951                   |
| 601            | State Auditors                               | Dollars   | 52,581    | 0                  | 39,663                             | 35,693                               | 3,970            | 40,574                                 | 44,544                      |
| 799            | Legislature                                  | Hours     | 168       | 0                  | 21,498                             | 29,630                               | -8,132           | 29,224                                 | 21,092                      |
| 800            | Legislative Counsel Bureau                   | Dollars   | 1,460,976 | 1,812,850          | 94,589                             | 78,148                               | 16,441           | 102,091                                | 118,532                     |
| 805            | Governor's Office                            | Dollars   | 1,460,976 | 1,812,850          | 49,184                             | 40,701                               | 8,483            | 51,267                                 | 59,750                      |
| 810            | Office of Planning and Research              | Dollars   | 1,460,976 | 1,812,850          | 7,159                              | 5,897                                | 1,262            | 7,726                                  | 8,988                       |
| 815            |                                              | Dollars   | 1,460,976 | 1,812,850          | 1,819                              | 1,137                                | 682              | 1,412                                  | 2,094                       |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>1,613,727</b>                   | <b>1,374,651</b>                     | <b>239,076</b>   | <b>1,975,347</b>                       | <b>2,214,423</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0552 Office of the Inspector General

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 45        | 0                  | 10,779                             | 7,672                                | 3,107            | 15,410                                 | 18,516                      |
| 005            | Finance Budgets                              | Hours     | 314       | 0                  | 55,782                             | 92,141                               | -36,359          | 76,472                                 | 40,113                      |
| 011            | Finance FSCU                                 | Dollars   | 53,084    | 0                  | 8,570                              | 6,735                                | 1,835            | 11,562                                 | 13,398                      |
| 105            | Department of Technology                     | Dollars   | 53,084    | 0                  | 6,267                              | 4,561                                | 1,706            | 7,770                                  | 9,476                       |
| 115            | Department of FISCAL                         | Users     | 8         | 0                  | 60,105                             | 77,306                               | -17,201          | 46,099                                 | 28,897                      |
| 150            | General Services CFS                         | Hours     | 1,763     | 0                  | 175,382                            | 212,139                              | -36,757          | 205,262                                | 168,505                     |
| 201            | Controller Accounting                        | Records   | 3,156     | 0                  | 18,202                             | 15,032                               | 3,170            | 19,112                                 | 22,281                      |
| 202            | Controller Claims Audits                     | Warrants  | 565       | 0                  | 1,200                              | 1,302                                | -102             | 1,261                                  | 1,159                       |
| 203            | Controller Payroll Disbursements             | Warrants  | 5,012     | 0                  | 1,777                              | 1,061                                | 716              | 1,866                                  | 2,582                       |
| 204            | Controller General Disbursements             | Warrants  | 565       | 0                  | 998                                | 393                                  | 605              | 1,048                                  | 1,654                       |
| 205            | Controller Field Audits                      | Hours     | 40        | 0                  | 7,800                              | 3,673                                | 4,127            | 8,190                                  | 12,317                      |
| 211            | Controller PPSD                              | Positions | 155       | 0                  | 22,772                             | 11,899                               | 10,873           | 23,911                                 | 34,784                      |
| 212            | Controller CSPA Project                      | Positions | 155       | 0                  | 12,494                             | 2,551                                | 9,943            | 13,118                                 | 23,061                      |
| 302            | Treasurer Item Processing                    | Warrants  | 5,577     | 0                  | 202                                | 577                                  | -375             | 979                                    | 604                         |
| 303            | Treasurer Cash Management                    | Dollars   | 53,084    | 0                  | 8,690                              | 5,962                                | 2,728            | 10,201                                 | 12,928                      |
| 400            | Personnel Board                              | Positions | 155       | 0                  | 1,517                              | 944                                  | 573              | 2,024                                  | 2,597                       |
| 405            | Personnel Board CRU                          | Hours     | 548       | 0                  | 49,722                             | 64,741                               | -15,019          | 0                                      | -15,019                     |
| 410            | Human Resources Office of Administrative Law | Positions | 155       | 0                  | 21,245                             | 5,436                                | 15,809           | 15,954                                 | 31,763                      |
| 510            | State Library                                | Hours     | 6         | 0                  | 1,171                              | 653                                  | 518              | 1,285                                  | 1,804                       |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 53,084    | 0                  | 4,171                              | 3,100                                | 1,071            | 4,601                                  | 5,672                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 2,632,469 | 0                  | 1,815,350                          | 1,349,018                            | 466,332          | 2,234,342                              | 2,700,674                   |
| 601            | State Auditors                               | Dollars   | 142,924   | 0                  | 107,811                            | 82,283                               | 25,528           | 110,285                                | 135,814                     |
| 799            | Legislature                                  | Hours     | 137       | 0                  | 17,501                             | 16,521                               | 980              | 23,791                                 | 24,771                      |
| 800            | Legislative Counsel Bureau                   | Dollars   | 2,409,509 | 2,834,542          | 156,001                            | 123,014                              | 32,987           | 159,627                                | 192,614                     |
| 805            | Governor's Office                            | Dollars   | 2,409,509 | 2,834,542          | 81,116                             | 64,069                               | 17,047           | 80,161                                 | 97,208                      |
| 810            | Office of Planning and Research              | Dollars   | 2,409,509 | 2,834,542          | 11,807                             | 9,283                                | 2,524            | 12,081                                 | 14,604                      |
| 815            |                                              | Dollars   | 2,409,509 | 2,834,542          | 3,000                              | 1,790                                | 1,210            | 2,208                                  | 3,418                       |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>2,661,433</b>                   | <b>2,163,856</b>                     | <b>497,577</b>   | <b>3,088,619</b>                       | <b>3,586,195</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0555 Secretary for Environmental Protection

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 22        | 0                  | 5,280                              | 4,702                                | 578              | 7,548                                  | 8,126                       |
| 005            | Finance Budgets                          | Hours     | 716       | 0                  | 127,050                            | 167,347                              | -40,297          | 174,174                                | 133,876                     |
| 011            | Finance FSCU                             | Dollars   | 26,007    | 0                  | 4,199                              | 4,128                                | 71               | 5,665                                  | 5,735                       |
| 105            | Department of Technology                 | Dollars   | 26,007    | 0                  | 3,070                              | 2,796                                | 274              | 3,807                                  | 4,081                       |
| 115            | Department of FISCAL                     | Users     | 1         | 0                  | 7,513                              | 7,731                                | -218             | 5,762                                  | 5,544                       |
| 201            | Controller Accounting                    | Records   | 5,633     | 0                  | 32,487                             | 25,732                               | 6,755            | 34,112                                 | 40,867                      |
| 202            | Controller Claims Audits                 | Warrants  | 747       | 0                  | 1,587                              | 0                                    | 1,587            | 1,667                                  | 3,254                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 2,277     | 0                  | 807                                | 603                                  | 204              | 848                                    | 1,052                       |
| 204            | Controller General Disbursements         | Warrants  | 747       | 0                  | 1,320                              | 0                                    | 1,320            | 1,386                                  | 2,706                       |
| 205            | Controller Field Audits                  | Hours     | 20        | 0                  | 3,821                              | 2,245                                | 1,576            | 4,012                                  | 5,589                       |
| 211            | Controller PPSD                          | Positions | 88        | 0                  | 12,852                             | 0                                    | 12,852           | 13,494                                 | 26,346                      |
| 212            | Controller CSPS Project                  | Positions | 88        | 0                  | 7,051                              | 0                                    | 7,051            | 7,403                                  | 14,454                      |
| 301            | Treasurer Investments                    | Dollars   | 643,977   | 0                  | 426                                | 310                                  | 116              | 459                                    | 575                         |
| 302            | Treasurer Item Processing                | Warrants  | 3,024     | 0                  | 109                                | 275                                  | -166             | 531                                    | 365                         |
| 303            | Treasurer Cash Management                | Dollars   | 26,007    | 0                  | 4,257                              | 3,654                                | 603              | 4,997                                  | 5,601                       |
| 400            | Personnel Board                          | Positions | 88        | 0                  | 856                                | 0                                    | 856              | 1,142                                  | 1,998                       |
| 405            | Personnel Board CRU                      | Hours     | 548       | 0                  | 49,722                             | 38,160                               | 11,562           | 0                                      | 11,562                      |
| 410            | Human Resources Office of                | Positions | 88        | 0                  | 11,990                             | 0                                    | 11,990           | 9,003                                  | 20,993                      |
| 510            | Administrative Law                       | Hours     | 181       | 0                  | 34,489                             | 327                                  | 34,162           | 37,835                                 | 71,997                      |
| 520            | State Library                            | Dollars   | 26,007    | 0                  | 2,043                              | 1,900                                | 143              | 2,254                                  | 2,397                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,372,634 | 0                  | 946,569                            | 759,038                              | 187,530          | 1,165,041                              | 1,352,571                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 63,700    | 0                  | 48,050                             | 38,823                               | 9,227            | 49,153                                 | 58,380                      |
| 799            | State Auditors                           | Hours     | 72        | 0                  | 9,183                              | 9,697                                | -514             | 12,484                                 | 11,970                      |
| 800            | Legislature                              | Dollars   | 1,314,733 | 1,542,777          | 85,121                             | 66,802                               | 18,319           | 86,881                                 | 105,201                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,314,733 | 1,542,777          | 44,260                             | 34,792                               | 9,468            | 43,630                                 | 53,098                      |
| 810            | Governor's Office                        | Dollars   | 1,314,733 | 1,542,777          | 6,442                              | 5,041                                | 1,401            | 6,575                                  | 7,977                       |
| 815            | Office of Planning and Research          | Dollars   | 1,314,733 | 1,542,777          | 1,637                              | 972                                  | 665              | 1,202                                  | 1,867                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,452,193</b>                   | <b>1,175,075</b>                     | <b>277,118</b>   | <b>1,681,065</b>                       | <b>1,958,183</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0559 Secretary for Labor and Workforce Development Agency

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 5        | 0                  | 1,233                              | 990                                  | 243              | 1,763                                  | 2,005                       |
| 005            | Finance Budgets                          | Hours     | 416      | 0                  | 73,813                             | 112,312                              | -38,499          | 101,191                                | 62,693                      |
| 011            | Finance FSCU                             | Dollars   | 6,072    | 0                  | 980                                | 787                                  | 193              | 1,323                                  | 1,516                       |
| 105            | Department of Technology                 | Dollars   | 6,072    | 0                  | 717                                | 533                                  | 184              | 889                                    | 1,073                       |
| 115            | Department of FISCAL                     | Users     | 5        | 0                  | 37,565                             | 0                                    | 37,565           | 28,812                                 | 66,377                      |
| 201            | Controller Accounting                    | Records   | 1,524    | 0                  | 8,789                              | 7,725                                | 1,064            | 9,229                                  | 10,293                      |
| 202            | Controller Claims Audits                 | Warrants  | 100      | 0                  | 212                                | 376                                  | -164             | 223                                    | 60                          |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,005    | 0                  | 356                                | 199                                  | 157              | 374                                    | 531                         |
| 204            | Controller General Disbursements         | Warrants  | 100      | 0                  | 177                                | 114                                  | 63               | 186                                    | 248                         |
| 205            | Controller Field Audits                  | Hours     | 5        | 0                  | 893                                | 1,224                                | -331             | 937                                    | 606                         |
| 211            | Controller PPSD                          | Positions | 34       | 0                  | 5,056                              | 3,754                                | 1,302            | 5,308                                  | 6,610                       |
| 212            | Controller CSPS Project                  | Positions | 34       | 0                  | 2,774                              | 805                                  | 1,969            | 2,912                                  | 4,881                       |
| 302            | Treasurer Item Processing                | Warrants  | 1,105    | 0                  | 40                                 | 118                                  | -78              | 194                                    | 116                         |
| 303            | Treasurer Cash Management                | Dollars   | 6,072    | 0                  | 994                                | 697                                  | 297              | 1,167                                  | 1,464                       |
| 400            | Personnel Board                          | Positions | 34       | 0                  | 337                                | 298                                  | 39               | 449                                    | 488                         |
| 405            | Personnel Board CRU                      | Hours     | 0        | 0                  | 0                                  | 0                                    | 0                | 30,086                                 | 30,086                      |
| 410            | Human Resources Office of                | Positions | 34       | 0                  | 4,717                              | 1,715                                | 3,002            | 3,542                                  | 6,543                       |
| 510            | Administrative Law                       | Hours     | 1        | 0                  | 229                                | 1,143                                | -914             | 251                                    | -664                        |
| 520            | State Library                            | Dollars   | 6,072    | 0                  | 477                                | 362                                  | 115              | 526                                    | 641                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 449,318  | 0                  | 309,849                            | 199,047                              | 110,803          | 381,364                                | 492,167                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 22,831   | 0                  | 17,222                             | 10,586                               | 6,636            | 17,617                                 | 24,252                      |
| 799            | State Auditors                           | Hours     | 28       | 0                  | 3,518                              | 1,437                                | 2,081            | 4,782                                  | 6,862                       |
| 800            | Legislature                              | Dollars   | 469,947  | 593,125            | 30,426                             | 21,541                               | 8,885            | 33,402                                 | 42,287                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 469,947  | 593,125            | 15,821                             | 11,219                               | 4,602            | 16,774                                 | 21,375                      |
| 810            | Governor's Office                        | Dollars   | 469,947  | 593,125            | 2,303                              | 1,626                                | 677              | 2,528                                  | 3,205                       |
| 815            | Office of Planning and Research          | Dollars   | 469,947  | 593,125            | 585                                | 313                                  | 272              | 462                                    | 734                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>519,082</b>                     | <b>378,921</b>                       | <b>140,161</b>   | <b>646,290</b>                         | <b>786,451</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0650 Office of Planning and Research

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 005            | Finance Budgets                          | Hours     | 619       | 0                  | 109,847                            | 300,279                              | -190,432         | 150,591                                | -39,841                     |
| 011            | Finance FSCU                             | Dollars   | 4,855     | 0                  | 784                                | 1,070                                | -286             | 1,057                                  | 771                         |
| 105            | Department of Technology                 | Dollars   | 4,855     | 0                  | 573                                | 724                                  | -151             | 711                                    | 560                         |
| 115            | Department of FISCAL                     | Users     | 18        | 0                  | 138,616                            | 123,690                              | 14,926           | 106,315                                | 121,242                     |
| 201            | Controller Accounting                    | Records   | 13,036    | 0                  | 75,180                             | 36,437                               | 38,743           | 78,939                                 | 117,682                     |
| 202            | Controller Claims Audits                 | Warrants  | 1,868     | 0                  | 3,970                              | 2,899                                | 1,071            | 4,168                                  | 5,239                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 3,476     | 0                  | 1,233                              | 757                                  | 476              | 1,294                                  | 1,770                       |
| 204            | Controller General Disbursements         | Warrants  | 1,868     | 0                  | 3,302                              | 876                                  | 2,426            | 3,467                                  | 5,892                       |
| 205            | Controller Field Audits                  | Hours     | 4         | 0                  | 714                                | 531                                  | 183              | 749                                    | 932                         |
| 211            | Controller PPSD                          | Positions | 111       | 0                  | 16,316                             | 13,620                               | 2,696            | 17,132                                 | 19,827                      |
| 212            | Controller CSPS Project                  | Positions | 111       | 0                  | 8,951                              | 2,920                                | 6,031            | 9,399                                  | 15,430                      |
| 302            | Treasurer Item Processing                | Warrants  | 5,345     | 0                  | 193                                | 553                                  | -360             | 938                                    | 578                         |
| 303            | Treasurer Cash Management                | Dollars   | 4,855     | 0                  | 795                                | 947                                  | -152             | 933                                    | 781                         |
| 400            | Personnel Board                          | Positions | 111       | 0                  | 1,087                              | 1,080                                | 7                | 1,450                                  | 1,457                       |
| 410            | Human Resources                          | Positions | 111       | 0                  | 15,222                             | 6,223                                | 8,999            | 11,430                                 | 20,429                      |
| 510            | Office of Administrative Law             | Hours     | 1         | 0                  | 107                                | 98                                   | 9                | 117                                    | 126                         |
| 520            | State Library                            | Dollars   | 4,855     | 0                  | 381                                | 492                                  | -111             | 421                                    | 310                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,345,244 | 0                  | 927,680                            | 641,730                              | 285,951          | 1,141,794                              | 1,427,744                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 71,593    | 0                  | 54,004                             | 37,881                               | 16,123           | 55,244                                 | 71,367                      |
| 799            | State Auditors                           | Hours     | 11        | 0                  | 1,433                              | 2,065                                | -632             | 1,949                                  | 1,317                       |
| 800            | Legislature                              | Dollars   | 1,360,388 | 1,588,098          | 88,077                             | 73,524                               | 14,553           | 89,434                                 | 103,987                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,360,388 | 1,588,098          | 45,797                             | 38,293                               | 7,504            | 44,911                                 | 52,416                      |
| 810            | Governor's Office                        | Dollars   | 1,360,388 | 1,588,098          | 6,666                              | 5,548                                | 1,118            | 6,768                                  | 7,886                       |
| 815            | Office of Planning and Research          | Dollars   | 1,360,388 | 1,588,098          | 1,694                              | 1,070                                | 624              | 1,237                                  | 1,861                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,502,622</b>                   | <b>1,293,307</b>                     | <b>209,315</b>   | <b>1,730,449</b>                       | <b>1,939,764</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0680 Governor's Office of Service and Community Engagement

| FUNCTION CODE  | FUNCTION                        | UNITS   | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|---------------------------------|---------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                  | Hours   | 101      | 0                  | 24,350                             | 24,350                               | 0                | 34,812                                 | 34,812                      |
| 005            | Finance Budgets                 | Hours   | 80       | 0                  | 14,201                             | 14,201                               | 0                | 19,468                                 | 19,468                      |
| 011            | Finance FSCU                    | Dollars | 119,932  | 0                  | 19,363                             | 19,363                               | 0                | 26,122                                 | 26,122                      |
| 105            | Department of Technology        | Dollars | 119,932  | 0                  | 14,159                             | 14,159                               | 0                | 17,554                                 | 17,554                      |
| 115            | Department of FI\$Cal           | Users   | 4        | 0                  | 30,052                             | 30,052                               | 0                | 23,049                                 | 23,049                      |
| 201            | Controller Accounting           | Records | 3        | 0                  | 17                                 | 17                                   | 0                | 18                                     | 18                          |
| 205            | Controller Field Audits         | Hours   | 91       | 0                  | 17,623                             | 17,623                               | 0                | 18,504                                 | 18,504                      |
| 303            | Treasurer Cash Management       | Dollars | 119,932  | 0                  | 19,633                             | 19,633                               | 0                | 23,046                                 | 23,046                      |
| 510            | Office of Administrative Law    | Hours   | 14       | 0                  | 2,648                              | 2,648                                | 0                | 2,905                                  | 2,905                       |
| 520            | State Library                   | Dollars | 119,932  | 0                  | 9,422                              | 9,422                                | 0                | 10,395                                 | 10,395                      |
| 799            | State Auditors                  | Hours   | 277      | 0                  | 35,428                             | 35,428                               | 0                | 48,160                                 | 48,160                      |
| 800            | Legislature                     | Dollars | 186,896  | 224,034            | 12,100                             | 12,100                               | 0                | 12,616                                 | 12,616                      |
| 805            | Legislative Counsel Bureau      | Dollars | 186,896  | 224,034            | 6,292                              | 6,292                                | 0                | 6,336                                  | 6,336                       |
| 810            | Governor's Office               | Dollars | 186,896  | 224,034            | 916                                | 916                                  | 0                | 955                                    | 955                         |
| 815            | Office of Planning and Research | Dollars | 186,896  | 224,034            | 233                                | 233                                  | 0                | 175                                    | 175                         |
| <b>TOTALS:</b> |                                 |         |          |                    | <b>206,437</b>                     | <b>206,437</b>                       | <b>0</b>         | <b>244,115</b>                         | <b>244,115</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0690 Office of Emergency Services

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (-) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (-) |
|----------------|----------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 502        | 0                  | 120,763                            | 123,000                              | -2,237           | 172,646                                | 170,408                     |
| 005            | Finance Budgets                              | Hours     | 3,168      | 0                  | 562,282                            | 739,367                              | -177,085         | 770,839                                | 593,753                     |
| 011            | Finance FSCU                                 | Dollars   | 594,785    | 0                  | 96,028                             | 106,484                              | -10,456          | 129,550                                | 119,094                     |
| 105            | Department of Technology                     | Dollars   | 594,785    | 0                  | 70,221                             | 72,113                               | -1,892           | 87,059                                 | 85,167                      |
| 115            | Department of FISCAL                         | Users     | 448        | 0                  | 3,365,859                          | 2,713,450                            | 652,409          | 2,581,536                              | 3,233,945                   |
| 201            | Controller Accounting                        | Records   | 171,257    | 0                  | 987,690                            | 790,059                              | 197,631          | 1,037,075                              | 1,234,706                   |
| 202            | Controller Claims Audits                     | Warrants  | 40,310     | 0                  | 85,649                             | 79,857                               | 5,792            | 89,931                                 | 95,723                      |
| 203            | Controller Payroll Disbursements             | Warrants  | 37,107     | 0                  | 13,156                             | 11,196                               | 1,960            | 13,814                                 | 15,774                      |
| 204            | Controller General Disbursements             | Warrants  | 40,310     | 0                  | 71,231                             | 24,127                               | 47,104           | 74,793                                 | 121,897                     |
| 205            | Controller Field Audits                      | Hours     | 878        | 0                  | 170,706                            | 146,513                              | 24,193           | 179,241                                | 203,434                     |
| 211            | Controller PPSD                              | Positions | 1,487      | 0                  | 217,920                            | 210,916                              | 7,004            | 228,816                                | 235,819                     |
| 212            | Controller CSPS Project                      | Positions | 1,487      | 0                  | 119,559                            | 45,222                               | 74,337           | 125,537                                | 199,873                     |
| 301            | Treasurer Investments                        | Dollars   | 869,233    | 0                  | 575                                | 133                                  | 442              | 619                                    | 1,061                       |
| 302            | Treasurer Item Processing                    | Warrants  | 77,417     | 0                  | 2,798                              | 10,848                               | -8,050           | 13,590                                 | 5,540                       |
| 303            | Treasurer Cash Management                    | Dollars   | 594,785    | 0                  | 97,367                             | 94,262                               | 3,105            | 114,293                                | 117,397                     |
| 400            | Personnel Board                              | Positions | 1,487      | 0                  | 14,515                             | 16,731                               | -2,216           | 19,368                                 | 17,152                      |
| 405            | Personnel Board CRU                          | Hours     | 758        | 0                  | 68,776                             | 89,551                               | -20,775          | 0                                      | -20,775                     |
| 410            | Human Resources Office of Administrative Law | Positions | 1,487      | 0                  | 203,305                            | 96,366                               | 106,939          | 152,669                                | 259,608                     |
| 510            | State Library                                | Hours     | 69         | 0                  | 13,134                             | 15,020                               | -1,886           | 14,408                                 | 12,522                      |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 594,785    | 0                  | 46,729                             | 49,018                               | -2,289           | 51,553                                 | 49,264                      |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 18,477,273 | 0                  | 12,741,928                         | 11,598,467                           | 1,143,461        | 15,682,826                             | 16,826,286                  |
| 601            | State Auditors                               | Dollars   | 878,419    | 0                  | 662,612                            | 645,388                              | 17,224           | 677,818                                | 695,042                     |
| 799            | Legislature                                  | Hours     | 1,841      | 0                  | 235,444                            | 337,604                              | -102,160         | 320,060                                | 217,899                     |
| 800            | Legislative Counsel Bureau                   | Dollars   | 19,968,246 | 22,538,038         | 1,292,824                          | 1,127,424                            | 165,400          | 1,269,230                              | 1,434,630                   |
| 805            | Governor's Office                            | Dollars   | 19,968,246 | 22,538,038         | 672,231                            | 587,192                              | 85,039           | 637,376                                | 722,415                     |
| 810            | Office of Planning and Research              | Dollars   | 19,968,246 | 22,538,038         | 97,844                             | 85,077                               | 12,767           | 96,057                                 | 108,825                     |
| 815            |                                              | Dollars   | 19,968,246 | 22,538,038         | 24,860                             | 16,405                               | 8,455            | 17,557                                 | 26,013                      |
| <b>TOTALS:</b> |                                              |           |            |                    | <b>22,056,005</b>                  | <b>19,831,790</b>                    | <b>2,224,216</b> | <b>24,558,258</b>                      | <b>26,782,473</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0750 Office of the Lieutenant Governor (Total)

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 2        | 0                  | 591                                | 742                                  | -151             | 845                                    | 694                         |
| 005            | Finance Budgets                          | Hours     | 45       | 0                  | 8,061                              | 249                                  | 7,812            | 11,050                                 | 18,862                      |
| 011            | Finance FSCU                             | Dollars   | 2,906    | 0                  | 469                                | 621                                  | -152             | 633                                    | 481                         |
| 105            | Department of Technology                 | Dollars   | 2,906    | 0                  | 343                                | 420                                  | -77              | 425                                    | 348                         |
| 115            | Department of FISCAL                     | Users     | 2        | 0                  | 15,026                             | 15,461                               | -435             | 11,525                                 | 11,090                      |
| 201            | Controller Accounting                    | Records   | 974      | 0                  | 5,617                              | 3,485                                | 2,132            | 5,898                                  | 8,031                       |
| 202            | Controller Claims Audits                 | Warrants  | 199      | 0                  | 423                                | 291                                  | 132              | 444                                    | 576                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 321      | 0                  | 114                                | 95                                   | 19               | 120                                    | 138                         |
| 204            | Controller General Disbursements         | Warrants  | 199      | 0                  | 352                                | 88                                   | 264              | 369                                    | 633                         |
| 205            | Controller Field Audits                  | Hours     | 2        | 0                  | 428                                | 408                                  | 20               | 449                                    | 469                         |
| 211            | Controller PPSD                          | Positions | 10       | 0                  | 1,539                              | 1,350                                | 189              | 1,616                                  | 1,804                       |
| 212            | Controller CSPS Project                  | Positions | 10       | 0                  | 844                                | 289                                  | 555              | 886                                    | 1,442                       |
| 302            | Treasurer Item Processing                | Warrants  | 520      | 0                  | 19                                 | 64                                   | -45              | 91                                     | 46                          |
| 303            | Treasurer Cash Management                | Dollars   | 2,906    | 0                  | 476                                | 550                                  | -74              | 558                                    | 484                         |
| 400            | Personnel Board                          | Positions | 10       | 0                  | 102                                | 107                                  | -5               | 137                                    | 132                         |
| 410            | Human Resources                          | Positions | 10       | 0                  | 1,435                              | 617                                  | 818              | 1,078                                  | 1,896                       |
| 510            | Office of Administrative Law             | Hours     | 0        | 0                  | 65                                 | 0                                    | 65               | 71                                     | 136                         |
| 520            | State Library                            | Dollars   | 2,906    | 0                  | 228                                | 286                                  | -58              | 252                                    | 194                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 166,749  | 0                  | 114,990                            | 81,580                               | 33,410           | 141,530                                | 174,940                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 8,524    | 0                  | 6,430                              | 4,614                                | 1,816            | 6,577                                  | 8,393                       |
| 799            | State Auditors                           | Hours     | 7        | 0                  | 858                                | 1,257                                | -399             | 1,166                                  | 767                         |
| 800            | Legislature                              | Dollars   | 158,410  | 185,722            | 10,256                             | 7,045                                | 3,211            | 10,459                                 | 13,670                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 158,410  | 185,722            | 5,333                              | 3,669                                | 1,664            | 5,252                                  | 6,916                       |
| 810            | Governor's Office                        | Dollars   | 158,410  | 185,722            | 776                                | 532                                  | 244              | 792                                    | 1,036                       |
| 815            | Office of Planning and Research          | Dollars   | 158,410  | 185,722            | 197                                | 103                                  | 94               | 145                                    | 239                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>174,972</b>                     | <b>123,923</b>                       | <b>51,049</b>    | <b>202,369</b>                         | <b>253,418</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0820 Department of Justice

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (-) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (-) |
|----------------|----------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 1,064      | 0                  | 255,592                            | 275,945                              | -20,353          | 365,401                                | 345,048                     |
| 005            | Finance Budgets                              | Hours     | 3,158      | 0                  | 560,579                            | 555,335                              | 5,244            | 768,505                                | 773,749                     |
| 011            | Finance FSCU                                 | Dollars   | 1,258,849  | 0                  | 203,241                            | 238,908                              | -35,667          | 274,190                                | 238,523                     |
| 105            | Department of Technology                     | Dollars   | 1,258,849  | 0                  | 148,622                            | 161,793                              | -13,171          | 184,258                                | 171,087                     |
| 115            | Department of FISCAL                         | Users     | 79         | 0                  | 593,533                            | 494,760                              | 98,773           | 455,226                                | 553,999                     |
| 201            | Controller Accounting                        | Records   | 55,991     | 0                  | 322,917                            | 258,019                              | 64,898           | 339,063                                | 403,960                     |
| 202            | Controller Claims Audits                     | Warrants  | 12,931     | 0                  | 27,475                             | 27,673                               | -198             | 28,849                                 | 28,651                      |
| 203            | Controller Payroll Disbursements             | Warrants  | 131,204    | 0                  | 46,518                             | 39,021                               | 7,497            | 48,844                                 | 56,341                      |
| 204            | Controller General Disbursements             | Warrants  | 12,931     | 0                  | 22,850                             | 8,361                                | 14,489           | 23,993                                 | 38,482                      |
| 205            | Controller Field Audits                      | Hours     | 977        | 0                  | 189,970                            | 129,576                              | 60,394           | 199,468                                | 259,862                     |
| 211            | Controller PPSD                              | Positions | 5,149      | 0                  | 754,490                            | 783,178                              | -28,688          | 792,215                                | 763,527                     |
| 212            | Controller CSPS Project                      | Positions | 5,149      | 0                  | 413,941                            | 167,919                              | 246,022          | 434,638                                | 680,661                     |
| 301            | Treasurer Investments                        | Dollars   | 51,159,578 | 0                  | 33,868                             | 35,476                               | -1,608           | 36,426                                 | 34,817                      |
| 302            | Treasurer Item Processing                    | Warrants  | 144,135    | 0                  | 5,209                              | 19,751                               | -14,542          | 25,302                                 | 10,760                      |
| 303            | Treasurer Cash Management                    | Dollars   | 1,258,849  | 0                  | 206,075                            | 211,485                              | -5,410           | 241,898                                | 236,488                     |
| 400            | Personnel Board                              | Positions | 5,149      | 0                  | 50,254                             | 62,128                               | -11,874          | 67,057                                 | 55,183                      |
| 405            | Personnel Board CRU                          | Hours     | 1,385      | 0                  | 125,667                            | 0                                    | 125,667          | 0                                      | 125,667                     |
| 410            | Human Resources Office of Administrative Law | Positions | 5,149      | 0                  | 703,891                            | 357,829                              | 346,062          | 528,577                                | 874,638                     |
| 510            | State Library                                | Hours     | 675        | 0                  | 128,610                            | 104,000                              | 24,610           | 141,086                                | 165,696                     |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 1,258,849  | 0                  | 98,901                             | 109,976                              | -11,075          | 109,111                                | 98,036                      |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 66,856,309 | 0                  | 46,104,111                         | 45,760,283                           | 343,828          | 56,745,162                             | 57,088,990                  |
| 601            | State Auditors                               | Dollars   | 3,368,396  | 0                  | 2,540,858                          | 2,573,303                            | -32,445          | 2,599,169                              | 2,566,724                   |
| 799            | Legislature                                  | Hours     | 3,456      | 0                  | 441,909                            | 1,265,476                            | -823,567         | 600,727                                | -222,840                    |
| 800            | Legislative Counsel Bureau                   | Dollars   | 53,979,081 | 65,009,163         | 3,494,822                          | 3,356,810                            | 138,012          | 3,660,991                              | 3,799,003                   |
| 805            | Governor's Office                            | Dollars   | 53,979,081 | 65,009,163         | 1,817,206                          | 1,748,313                            | 68,893           | 1,838,459                              | 1,907,352                   |
| 810            | Office of Planning and Research              | Dollars   | 53,979,081 | 65,009,163         | 264,497                            | 253,309                              | 11,188           | 277,069                                | 288,258                     |
| 815            |                                              | Dollars   | 53,979,081 | 65,009,163         | 67,204                             | 48,844                               | 18,360           | 50,642                                 | 69,002                      |
| <b>TOTALS:</b> |                                              |           |            |                    | <b>59,622,810</b>                  | <b>59,047,471</b>                    | <b>575,339</b>   | <b>70,836,324</b>                      | <b>71,411,663</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0840 State Controller

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 80         | 0                  | 19,217                             | 24,055                               | -4,838           | 27,473                                 | 22,634                      |
| 005            | Finance Budgets                          | Hours     | 1,322      | 0                  | 234,659                            | 292,260                              | -57,601          | 321,696                                | 264,095                     |
| 011            | Finance FSCU                             | Dollars   | 94,643     | 0                  | 15,280                             | 20,779                               | -5,499           | 20,614                                 | 15,115                      |
| 105            | Department of Technology                 | Dollars   | 94,643     | 0                  | 11,174                             | 14,072                               | -2,898           | 13,853                                 | 10,955                      |
| 115            | Department of FISCAL                     | Users     | 209        | 0                  | 1,567,529                          | 1,498,195                            | 69,334           | 1,202,258                              | 1,271,592                   |
| 201            | Controller Accounting                    | Records   | 14,648     | 0                  | 84,478                             | 80,690                               | 3,788            | 88,702                                 | 92,489                      |
| 202            | Controller Claims Audits                 | Warrants  | 177,382    | 0                  | 376,892                            | 293,155                              | 83,737           | 395,736                                | 479,473                     |
| 203            | Controller Payroll Disbursements         | Warrants  | 22,028     | 0                  | 7,810                              | 7,826                                | -16              | 8,201                                  | 8,185                       |
| 204            | Controller General Disbursements         | Warrants  | 177,382    | 0                  | 313,448                            | 88,572                               | 224,876          | 329,121                                | 553,997                     |
| 205            | Controller Field Audits                  | Hours     | 72         | 0                  | 13,906                             | 11,141                               | 2,765            | 14,602                                 | 17,367                      |
| 211            | Controller PPSD                          | Positions | 798        | 0                  | 116,987                            | 132,358                              | -15,371          | 122,837                                | 107,466                     |
| 212            | Controller CSPS Project                  | Positions | 798        | 0                  | 64,184                             | 28,378                               | 35,806           | 67,393                                 | 103,198                     |
| 302            | Treasurer Item Processing                | Warrants  | 199,410    | 0                  | 7,207                              | 24,678                               | -17,471          | 35,005                                 | 17,534                      |
| 303            | Treasurer Cash Management                | Dollars   | 94,643     | 0                  | 15,493                             | 18,394                               | -2,901           | 18,186                                 | 15,285                      |
| 400            | Personnel Board                          | Positions | 798        | 0                  | 7,792                              | 10,500                               | -2,708           | 10,397                                 | 7,690                       |
| 410            | Human Resources                          | Positions | 798        | 0                  | 109,142                            | 60,473                               | 48,669           | 81,958                                 | 130,627                     |
| 510            | Office of Administrative Law             | Hours     | 85         | 0                  | 16,227                             | 1,959                                | 14,268           | 17,802                                 | 32,070                      |
| 520            | State Library                            | Dollars   | 94,643     | 0                  | 7,436                              | 9,565                                | -2,129           | 8,203                                  | 6,074                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 11,378,345 | 0                  | 7,846,507                          | 8,048,252                            | -201,745         | 9,657,518                              | 9,455,773                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 558,866    | 0                  | 421,565                            | 444,365                              | -22,800          | 431,240                                | 408,440                     |
| 799            | State Auditors                           | Hours     | 4,625      | 0                  | 591,437                            | 839,772                              | -248,335         | 803,994                                | 555,658                     |
| 800            | Legislature                              | Dollars   | 11,848,368 | 13,676,788         | 767,111                            | 747,798                              | 19,313           | 770,208                                | 789,521                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 11,848,368 | 13,676,788         | 398,875                            | 389,472                              | 9,403            | 386,780                                | 396,183                     |
| 810            | Governor's Office                        | Dollars   | 11,848,368 | 13,676,788         | 58,057                             | 56,430                               | 1,627            | 58,290                                 | 59,917                      |
| 815            | Office of Planning and Research          | Dollars   | 11,848,368 | 13,676,788         | 14,751                             | 10,881                               | 3,870            | 10,654                                 | 14,524                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>13,087,162</b>                  | <b>13,154,020</b>                    | <b>-66,858</b>   | <b>14,902,721</b>                      | <b>14,835,863</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0845 Department of Insurance

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (-) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (-) |
|----------------|----------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 228        | 0                  | 54,802                             | 63,603                               | -8,801           | 78,347                                 | 69,546                      |
| 005            | Finance Budgets                              | Hours     | 915        | 0                  | 162,370                            | 176,811                              | -14,441          | 222,595                                | 208,154                     |
| 011            | Finance FSCU                                 | Dollars   | 269,917    | 0                  | 43,578                             | 55,015                               | -11,437          | 58,791                                 | 47,354                      |
| 105            | Department of Technology                     | Dollars   | 269,917    | 0                  | 31,867                             | 37,257                               | -5,390           | 39,508                                 | 34,118                      |
| 115            | Department of FISCAL                         | Users     | 62         | 0                  | 465,811                            | 587,528                              | -121,717         | 357,266                                | 235,549                     |
| 201            | Controller Accounting                        | Records   | 23,140     | 0                  | 133,455                            | 127,524                              | 5,931            | 140,128                                | 146,059                     |
| 202            | Controller Claims Audits                     | Warrants  | 3,745      | 0                  | 7,957                              | 9,117                                | -1,160           | 8,355                                  | 7,195                       |
| 203            | Controller Payroll Disbursements             | Warrants  | 31,754     | 0                  | 11,258                             | 9,775                                | 1,483            | 11,821                                 | 13,304                      |
| 204            | Controller General Disbursements             | Warrants  | 3,745      | 0                  | 6,618                              | 2,755                                | 3,863            | 6,949                                  | 10,811                      |
| 205            | Controller Field Audits                      | Hours     | 204        | 0                  | 39,662                             | 29,588                               | 10,074           | 41,645                                 | 51,718                      |
| 211            | Controller PPSD                              | Positions | 1,222      | 0                  | 179,101                            | 191,695                              | -12,594          | 188,056                                | 175,462                     |
| 212            | Controller CSPS Project                      | Positions | 1,222      | 0                  | 98,262                             | 41,101                               | 57,161           | 103,175                                | 160,335                     |
| 301            | Treasurer Investments                        | Dollars   | 18,905,570 | 0                  | 12,515                             | 16,017                               | -3,502           | 13,461                                 | 9,959                       |
| 302            | Treasurer Item Processing                    | Warrants  | 35,499     | 0                  | 1,283                              | 5,105                                | -3,822           | 6,232                                  | 2,410                       |
| 303            | Treasurer Cash Management                    | Dollars   | 269,917    | 0                  | 44,186                             | 48,700                               | -4,514           | 51,867                                 | 47,352                      |
| 400            | Personnel Board                              | Positions | 1,222      | 0                  | 11,929                             | 15,207                               | -3,278           | 15,918                                 | 12,640                      |
| 405            | Personnel Board CRU                          | Hours     | 0          | 0                  | 0                                  | 0                                    | 0                | 95,419                                 | 95,419                      |
| 410            | Human Resources Office of Administrative Law | Positions | 1,222      | 0                  | 167,090                            | 87,584                               | 79,506           | 125,474                                | 204,979                     |
| 510            | State Library                                | Hours     | 284        | 0                  | 54,153                             | 12,082                               | 42,071           | 59,406                                 | 101,477                     |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 269,917    | 0                  | 21,206                             | 25,325                               | -4,119           | 23,395                                 | 19,276                      |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 16,630,857 | 0                  | 11,468,639                         | 11,933,993                           | -465,354         | 14,115,656                             | 13,650,302                  |
| 601            | State Auditors                               | Dollars   | 807,263    | 0                  | 608,937                            | 658,240                              | -49,303          | 622,912                                | 573,609                     |
| 799            | Legislature                                  | Hours     | 848        | 0                  | 108,430                            | 147,073                              | -38,643          | 147,399                                | 108,757                     |
| 800            | Legislative Counsel Bureau                   | Dollars   | 13,733,110 | 16,533,774         | 889,136                            | 893,713                              | -4,577           | 931,099                                | 926,523                     |
| 805            | Governor's Office                            | Dollars   | 13,733,110 | 16,533,774         | 462,325                            | 465,469                              | -3,144           | 467,575                                | 464,431                     |
| 810            | Office of Planning and Research              | Dollars   | 13,733,110 | 16,533,774         | 67,292                             | 67,441                               | -149             | 70,467                                 | 70,318                      |
| 815            |                                              | Dollars   | 13,733,110 | 16,533,774         | 17,098                             | 13,004                               | 4,094            | 12,880                                 | 16,974                      |
| <b>TOTALS:</b> |                                              |           |            |                    | <b>15,168,961</b>                  | <b>15,720,722</b>                    | <b>-551,761</b>  | <b>18,015,795</b>                      | <b>17,464,034</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0850 Lottery Commission, California State

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 1          | 0                  | 231                                | 247                                  | -16              | 330                                    | 314                         |
| 005            | Finance Budgets                          | Hours     | 27         | 0                  | 4,805                              | 10,210                               | -5,405           | 6,587                                  | 1,183                       |
| 011            | Finance FSCU                             | Dollars   | 1,131      | 0                  | 183                                | 247                                  | -64              | 246                                    | 182                         |
| 105            | Department of Technology                 | Dollars   | 1,131      | 0                  | 134                                | 168                                  | -34              | 166                                    | 131                         |
| 115            | Department of FISCAL                     | Users     | 18         | 0                  | 135,235                            | 123,690                              | 11,545           | 103,722                                | 115,268                     |
| 201            | Controller Accounting                    | Records   | 8,942      | 0                  | 51,571                             | 43,231                               | 8,340            | 54,150                                 | 62,490                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 21,527     | 0                  | 7,632                              | 7,478                                | 154              | 8,014                                  | 8,168                       |
| 205            | Controller Field Audits                  | Hours     | 1          | 0                  | 165                                | 204                                  | -39              | 174                                    | 135                         |
| 211            | Controller PPSD                          | Positions | 931        | 0                  | 136,487                            | 133,257                              | 3,230            | 143,312                                | 146,542                     |
| 212            | Controller CSPS Project                  | Positions | 931        | 0                  | 74,882                             | 28,571                               | 46,311           | 78,626                                 | 124,937                     |
| 301            | Treasurer Investments                    | Dollars   | 62,505,222 | 0                  | 41,378                             | 33,520                               | 7,858            | 44,504                                 | 52,362                      |
| 302            | Treasurer Item Processing                | Warrants  | 104,015    | 0                  | 3,759                              | 24,743                               | -20,984          | 18,259                                 | -2,725                      |
| 303            | Treasurer Cash Management                | Dollars   | 1,131      | 0                  | 185                                | 219                                  | -34              | 217                                    | 183                         |
| 400            | Personnel Board                          | Positions | 931        | 0                  | 9,091                              | 10,571                               | -1,480           | 12,131                                 | 10,651                      |
| 405            | Personnel Board CRU                      | Hours     | 758        | 0                  | 68,776                             | 89,551                               | -20,775          | 0                                      | -20,775                     |
| 410            | Human Resources                          | Positions | 931        | 0                  | 127,334                            | 60,884                               | 66,450           | 95,620                                 | 162,069                     |
| 510            | Office of Administrative Law             | Hours     | 0          | 0                  | 25                                 | 0                                    | 25               | 27                                     | 52                          |
| 520            | State Library                            | Dollars   | 1,131      | 0                  | 89                                 | 114                                  | -25              | 98                                     | 73                          |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 12,472,049 | 0                  | 8,600,725                          | 7,702,203                            | 898,522          | 10,585,814                             | 11,484,336                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 588,930    | 0                  | 444,244                            | 405,258                              | 38,986           | 454,439                                | 493,424                     |
| 799            | State Auditors                           | Hours     | 3          | 0                  | 334                                | 539                                  | -205             | 454                                    | 248                         |
| 800            | Legislature                              | Dollars   | 9,707,265  | 11,606,888         | 628,487                            | 542,877                              | 85,610           | 653,642                                | 739,252                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 9,707,265  | 11,606,888         | 326,795                            | 282,744                              | 44,051           | 328,243                                | 372,294                     |
| 810            | Governor's Office                        | Dollars   | 9,707,265  | 11,606,888         | 47,566                             | 40,966                               | 6,600            | 49,469                                 | 56,068                      |
| 815            | Office of Planning and Research          | Dollars   | 9,707,265  | 11,606,888         | 12,086                             | 7,899                                | 4,187            | 9,042                                  | 13,228                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>10,722,199</b>                  | <b>9,549,391</b>                     | <b>1,172,808</b> | <b>12,647,283</b>                      | <b>13,820,091</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0855 California Gambling Control Commission

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD   | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|------------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 7          | 0                  | 1,774                              | 1,980                                | -206             | 2,536                                  | 2,329                       |
| 005            | Finance Budgets                          | Hours     | 261        | 0                  | 46,248                             | 90,398                               | -44,150          | 63,402                                 | 19,252                      |
| 011            | Finance FSCU                             | Dollars   | 8,734      | 0                  | 1,410                              | 1,734                                | -324             | 1,902                                  | 1,578                       |
| 105            | Department of Technology                 | Dollars   | 8,734      | 0                  | 1,031                              | 1,174                                | -143             | 1,278                                  | 1,136                       |
| 115            | Department of FI\$Cal                    | Users     | 6          | 0                  | 45,078                             | 46,384                               | -1,306           | 34,574                                 | 33,269                      |
| 150            | General Services CFS                     | Hours     | 2,710      | 0                  | 269,640                            | 276,717                              | -7,077           | 315,578                                | 308,501                     |
| 201            | Controller Accounting                    | Records   | 2,109      | 0                  | 12,163                             | 11,421                               | 742              | 12,771                                 | 13,514                      |
| 202            | Controller Claims Audits                 | Warrants  | 600        | 0                  | 1,275                              | 1,348                                | -73              | 1,339                                  | 1,265                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,017      | 0                  | 361                                | 307                                  | 54               | 379                                    | 432                         |
| 204            | Controller General Disbursements         | Warrants  | 600        | 0                  | 1,060                              | 407                                  | 653              | 1,113                                  | 1,767                       |
| 205            | Controller Field Audits                  | Hours     | 7          | 0                  | 1,283                              | 1,020                                | 263              | 1,348                                  | 1,611                       |
| 211            | Controller PPSD                          | Positions | 41         | 0                  | 6,023                              | 6,081                                | -58              | 6,324                                  | 6,266                       |
| 212            | Controller CSPS Project                  | Positions | 41         | 0                  | 3,304                              | 1,304                                | 2,000            | 3,470                                  | 5,470                       |
| 301            | Treasurer Investments                    | Dollars   | 12,443,307 | 0                  | 8,237                              | 7,150                                | 1,087            | 8,860                                  | 9,947                       |
| 302            | Treasurer Item Processing                | Warrants  | 1,617      | 0                  | 58                                 | 237                                  | -179             | 284                                    | 105                         |
| 303            | Treasurer Cash Management                | Dollars   | 8,734      | 0                  | 1,430                              | 1,535                                | -105             | 1,678                                  | 1,573                       |
| 400            | Personnel Board                          | Positions | 41         | 0                  | 401                                | 482                                  | -81              | 535                                    | 454                         |
| 410            | Human Resources Office of                | Positions | 41         | 0                  | 5,619                              | 2,778                                | 2,841            | 4,219                                  | 7,060                       |
| 510            | Administrative Law                       | Hours     | 212        | 0                  | 40,385                             | 25,469                               | 14,916           | 44,302                                 | 59,218                      |
| 520            | State Library                            | Dollars   | 8,734      | 0                  | 686                                | 798                                  | -112             | 757                                    | 645                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 621,969    | 0                  | 428,910                            | 420,284                              | 8,625            | 527,904                                | 536,529                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 31,732     | 0                  | 23,937                             | 24,144                               | -207             | 24,486                                 | 24,278                      |
| 799            | State Auditors                           | Hours     | 20         | 0                  | 2,580                              | 173,112                              | -170,532         | 3,508                                  | -167,024                    |
| 800            | Legislature                              | Dollars   | 902,894    | 1,062,547          | 58,457                             | 68,604                               | -10,147          | 59,837                                 | 49,690                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 902,894    | 1,062,547          | 30,396                             | 35,731                               | -5,335           | 30,049                                 | 24,714                      |
| 810            | Governor's Office                        | Dollars   | 902,894    | 1,062,547          | 4,424                              | 5,177                                | -753             | 4,529                                  | 3,776                       |
| 815            | Office of Planning and Research          | Dollars   | 902,894    | 1,062,547          | 1,124                              | 998                                  | 126              | 828                                    | 954                         |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>997,295</b>                     | <b>1,206,774</b>                     | <b>-209,479</b>  | <b>1,157,790</b>                       | <b>948,310</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0860 State Board of Equalization

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 29        | 0                  | 7,010                              | 8,414                                | -1,404           | 10,022                                 | 8,619                       |
| 005            | Finance Budgets                          | Hours     | 268       | 0                  | 47,547                             | 49,557                               | -2,010           | 65,183                                 | 63,173                      |
| 011            | Finance FSCU                             | Dollars   | 34,527    | 0                  | 5,574                              | 7,221                                | -1,647           | 7,520                                  | 5,874                       |
| 105            | Department of Technology                 | Dollars   | 34,527    | 0                  | 4,076                              | 4,890                                | -814             | 5,054                                  | 4,240                       |
| 115            | Department of FISCAL                     | Users     | 3         | 0                  | 22,539                             | 30,923                               | -8,384           | 17,287                                 | 8,903                       |
| 201            | Controller Accounting                    | Records   | 5,525     | 0                  | 31,864                             | 28,326                               | 3,538            | 33,458                                 | 36,996                      |
| 202            | Controller Claims Audits                 | Warrants  | 1,737     | 0                  | 3,691                              | 4,203                                | -512             | 3,875                                  | 3,363                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 4,437     | 0                  | 1,573                              | 1,336                                | 237              | 1,652                                  | 1,889                       |
| 204            | Controller General Disbursements         | Warrants  | 1,737     | 0                  | 3,069                              | 1,270                                | 1,799            | 3,223                                  | 5,022                       |
| 205            | Controller Field Audits                  | Hours     | 1,302     | 0                  | 253,234                            | 533,812                              | -280,578         | 265,896                                | -14,682                     |
| 211            | Controller PPSD                          | Positions | 160       | 0                  | 23,432                             | 24,930                               | -1,498           | 24,603                                 | 23,105                      |
| 212            | Controller CSPS Project                  | Positions | 160       | 0                  | 12,856                             | 5,345                                | 7,511            | 13,498                                 | 21,009                      |
| 302            | Treasurer Item Processing                | Warrants  | 6,174     | 0                  | 223                                | 911                                  | -688             | 1,084                                  | 396                         |
| 303            | Treasurer Cash Management                | Dollars   | 34,527    | 0                  | 5,652                              | 6,392                                | -740             | 6,635                                  | 5,895                       |
| 400            | Personnel Board                          | Positions | 160       | 0                  | 1,561                              | 1,978                                | -417             | 2,083                                  | 1,665                       |
| 405            | Personnel Board CRU                      | Hours     | 548       | 0                  | 49,722                             | 64,741                               | -15,019          | 0                                      | -15,019                     |
| 410            | Human Resources Office of                | Positions | 160       | 0                  | 21,860                             | 11,390                               | 10,470           | 16,416                                 | 26,886                      |
| 510            | Administrative Law                       | Hours     | 28        | 0                  | 5,286                              | 20,245                               | -14,959          | 5,799                                  | -9,160                      |
| 520            | State Library                            | Dollars   | 34,527    | 0                  | 2,713                              | 3,324                                | -611             | 2,993                                  | 2,381                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 2,218,787 | 0                  | 1,530,076                          | 1,464,119                            | 65,957           | 1,883,225                              | 1,949,182                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 101,984   | 0                  | 76,929                             | 80,632                               | -3,703           | 78,694                                 | 74,990                      |
| 799            | State Auditors                           | Hours     | 93        | 0                  | 11,922                             | 21,549                               | -9,627           | 16,207                                 | 6,580                       |
| 800            | Legislature                              | Dollars   | 2,122,410 | 2,464,405          | 137,413                            | 148,660                              | -11,247          | 138,783                                | 127,536                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 2,122,410 | 2,464,405          | 71,451                             | 77,426                               | -5,975           | 69,693                                 | 63,718                      |
| 810            | Governor's Office                        | Dollars   | 2,122,410 | 2,464,405          | 10,400                             | 11,218                               | -818             | 10,503                                 | 9,685                       |
| 815            | Office of Planning and Research          | Dollars   | 2,122,410 | 2,464,405          | 2,642                              | 2,163                                | 479              | 1,920                                  | 2,399                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>2,344,316</b>                   | <b>2,614,975</b>                     | <b>-270,658</b>  | <b>2,685,304</b>                       | <b>2,414,646</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0870 Office of Tax Appeals

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 25        | 0                  | 5,936                              | 6,435                                | -499             | 8,486                                  | 7,988                       |
| 005            | Finance Budgets                              | Hours     | 291       | 0                  | 51,681                             | 44,327                               | 7,354            | 70,851                                 | 78,205                      |
| 011            | Finance FSCU                                 | Dollars   | 29,236    | 0                  | 4,720                              | 5,483                                | -763             | 6,368                                  | 5,605                       |
| 105            | Department of Technology                     | Dollars   | 29,236    | 0                  | 3,452                              | 3,713                                | -261             | 4,279                                  | 4,018                       |
| 115            | Department of FI\$Cal                        | Users     | 8         | 0                  | 60,105                             | 46,384                               | 13,721           | 46,099                                 | 59,819                      |
| 150            | General Services CFS                         | Hours     | 2,801     | 0                  | 278,692                            | 377,450                              | -98,758          | 326,172                                | 227,414                     |
| 201            | Controller Accounting                        | Records   | 2,246     | 0                  | 12,953                             | 15,590                               | -2,637           | 13,601                                 | 10,964                      |
| 202            | Controller Claims Audits                     | Warrants  | 298       | 0                  | 633                                | 852                                  | -219             | 665                                    | 446                         |
| 203            | Controller Payroll Disbursements             | Warrants  | 2,545     | 0                  | 902                                | 752                                  | 150              | 947                                    | 1,098                       |
| 204            | Controller General Disbursements             | Warrants  | 298       | 0                  | 527                                | 257                                  | 270              | 553                                    | 823                         |
| 205            | Controller Field Audits                      | Hours     | 22        | 0                  | 4,296                              | 2,857                                | 1,439            | 4,511                                  | 5,949                       |
| 211            | Controller PPSD                              | Positions | 98        | 0                  | 14,420                             | 15,156                               | -736             | 15,141                                 | 14,404                      |
| 212            | Controller CSPS Project                      | Positions | 98        | 0                  | 7,911                              | 3,250                                | 4,661            | 8,307                                  | 12,968                      |
| 302            | Treasurer Item Processing                    | Warrants  | 2,843     | 0                  | 103                                | 404                                  | -301             | 499                                    | 198                         |
| 303            | Treasurer Cash Management                    | Dollars   | 29,236    | 0                  | 4,786                              | 4,854                                | -68              | 5,618                                  | 5,550                       |
| 400            | Personnel Board                              | Positions | 98        | 0                  | 960                                | 1,202                                | -242             | 1,282                                  | 1,040                       |
| 405            | Personnel Board CRU                          | Hours     | 548       | 0                  | 49,722                             | 64,741                               | -15,019          | 0                                      | -15,019                     |
| 410            | Human Resources Office of Administrative Law | Positions | 98        | 0                  | 13,452                             | 6,925                                | 6,527            | 10,102                                 | 16,629                      |
| 510            | State Library                                | Hours     | 7         | 0                  | 1,265                              | 490                                  | 775              | 1,388                                  | 2,162                       |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 29,236    | 0                  | 2,297                              | 2,524                                | -227             | 2,534                                  | 2,307                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 1,482,332 | 0                  | 1,022,216                          | 952,637                              | 69,579           | 1,258,149                              | 1,327,728                   |
| 601            | State Auditors                               | Dollars   | 75,529    | 0                  | 56,973                             | 53,683                               | 3,290            | 58,280                                 | 61,570                      |
| 799            | Legislature                                  | Hours     | 68        | 0                  | 8,636                              | 12,211                               | -3,575           | 11,740                                 | 8,165                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 1,606,638 | 1,855,570          | 104,020                            | 101,516                              | 2,504            | 104,496                                | 107,001                     |
| 805            | Governor's Office                            | Dollars   | 1,606,638 | 1,855,570          | 54,087                             | 52,872                               | 1,215            | 52,476                                 | 53,691                      |
| 810            | Office of Planning and Research              | Dollars   | 1,606,638 | 1,855,570          | 7,873                              | 7,661                                | 212              | 7,908                                  | 8,120                       |
| 815            |                                              | Dollars   | 1,606,638 | 1,855,570          | 2,000                              | 1,477                                | 523              | 1,445                                  | 1,969                       |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>1,774,619</b>                   | <b>1,785,703</b>                     | <b>-11,084</b>   | <b>2,021,896</b>                       | <b>2,010,812</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0890 Secretary of State

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 143       | 0                  | 34,420                             | 46,775                               | -12,355          | 49,208                                 | 36,852                      |
| 005            | Finance Budgets                          | Hours     | 1,753     | 0                  | 311,097                            | 276,920                              | 34,177           | 426,487                                | 460,664                     |
| 011            | Finance FSCU                             | Dollars   | 169,524   | 0                  | 27,370                             | 40,505                               | -13,135          | 36,924                                 | 23,789                      |
| 105            | Department of Technology                 | Dollars   | 169,524   | 0                  | 20,014                             | 27,431                               | -7,417           | 24,813                                 | 17,397                      |
| 115            | Department of FISCAL                     | Users     | 60        | 0                  | 450,785                            | 371,070                              | 79,715           | 345,741                                | 425,456                     |
| 201            | Controller Accounting                    | Records   | 35,448    | 0                  | 204,439                            | 204,595                              | -156             | 214,661                                | 214,505                     |
| 202            | Controller Claims Audits                 | Warrants  | 15,075    | 0                  | 32,031                             | 36,915                               | -4,884           | 33,632                                 | 28,748                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 16,682    | 0                  | 5,915                              | 5,286                                | 629              | 6,210                                  | 6,839                       |
| 204            | Controller General Disbursements         | Warrants  | 15,075    | 0                  | 26,639                             | 11,153                               | 15,486           | 27,971                                 | 43,457                      |
| 205            | Controller Field Audits                  | Hours     | 317       | 0                  | 61,567                             | 31,629                               | 29,938           | 64,645                                 | 94,582                      |
| 211            | Controller PPSD                          | Positions | 594       | 0                  | 87,030                             | 88,052                               | -1,022           | 91,382                                 | 90,360                      |
| 212            | Controller CSPS Project                  | Positions | 594       | 0                  | 47,748                             | 18,879                               | 28,869           | 50,135                                 | 79,004                      |
| 301            | Treasurer Investments                    | Dollars   | 4,477,624 | 0                  | 2,964                              | 3,275                                | -311             | 3,188                                  | 2,877                       |
| 302            | Treasurer Item Processing                | Warrants  | 31,757    | 0                  | 1,148                              | 5,065                                | -3,917           | 5,575                                  | 1,657                       |
| 303            | Treasurer Cash Management                | Dollars   | 169,524   | 0                  | 27,751                             | 35,856                               | -8,105           | 32,575                                 | 24,471                      |
| 400            | Personnel Board                          | Positions | 594       | 0                  | 5,797                              | 6,985                                | -1,188           | 7,735                                  | 6,547                       |
| 410            | Human Resources Office of                | Positions | 594       | 0                  | 81,193                             | 40,231                               | 40,962           | 60,971                                 | 101,933                     |
| 510            | Administrative Law                       | Hours     | 300       | 0                  | 57,079                             | 88,163                               | -31,084          | 62,616                                 | 31,532                      |
| 520            | State Library                            | Dollars   | 169,524   | 0                  | 13,319                             | 18,646                               | -5,327           | 14,693                                 | 9,366                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 7,702,205 | 0                  | 5,311,441                          | 4,862,148                            | 449,292          | 6,537,347                              | 6,986,639                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 341,605   | 0                  | 257,681                            | 243,515                              | 14,166           | 263,594                                | 277,760                     |
| 799            | State Auditors                           | Hours     | 419       | 0                  | 53,621                             | 87,992                               | -34,371          | 72,891                                 | 38,520                      |
| 800            | Legislature                              | Dollars   | 7,121,046 | 8,432,995          | 461,045                            | 409,968                              | 51,077           | 474,904                                | 525,981                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 7,121,046 | 8,432,995          | 239,730                            | 213,522                              | 26,208           | 238,485                                | 264,693                     |
| 810            | Governor's Office                        | Dollars   | 7,121,046 | 8,432,995          | 34,893                             | 30,937                               | 3,956            | 35,941                                 | 39,898                      |
| 815            | Office of Planning and Research          | Dollars   | 7,121,046 | 8,432,995          | 8,866                              | 5,965                                | 2,901            | 6,569                                  | 9,470                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>7,865,580</b>                   | <b>7,211,478</b>                     | <b>654,102</b>   | <b>9,188,895</b>                       | <b>9,842,996</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0911 Citizens Redistricting Commission

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 0        | 0                  | 60                                 | 3,465                                | -3,405           | 86                                     | -3,319                      |
| 005            | Finance Budgets                          | Hours     | 27       | 0                  | 4,708                              | 52,794                               | -48,086          | 6,454                                  | -41,633                     |
| 011            | Finance FSCU                             | Dollars   | 300      | 0                  | 48                                 | 2,937                                | -2,889           | 65                                     | -2,823                      |
| 105            | Department of Technology                 | Dollars   | 300      | 0                  | 35                                 | 1,989                                | -1,954           | 44                                     | -1,910                      |
| 115            | Department of FISCAL                     | Users     | 1        | 0                  | 7,513                              | 38,653                               | -31,140          | 5,762                                  | -25,378                     |
| 150            | General Services CFS                     | Hours     | 1,426    | 0                  | 141,920                            | 267,828                              | -125,907         | 166,099                                | 40,192                      |
| 201            | Controller Accounting                    | Records   | 507      | 0                  | 2,924                              | 6,184                                | -3,260           | 3,070                                  | -190                        |
| 202            | Controller Claims Audits                 | Warrants  | 58       | 0                  | 123                                | 483                                  | -360             | 129                                    | -230                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 70       | 0                  | 25                                 | 152                                  | -127             | 26                                     | -101                        |
| 204            | Controller General Disbursements         | Warrants  | 58       | 0                  | 102                                | 146                                  | -44              | 108                                    | 64                          |
| 205            | Controller Field Audits                  | Hours     | 0        | 0                  | 45                                 | 1,632                                | -1,587           | 47                                     | -1,540                      |
| 211            | Controller PPSD                          | Positions | 31       | 0                  | 4,543                              | 8,098                                | -3,555           | 4,770                                  | 1,215                       |
| 212            | Controller CSPS Project                  | Positions | 31       | 0                  | 2,492                              | 1,736                                | 756              | 2,617                                  | 3,373                       |
| 302            | Treasurer Item Processing                | Warrants  | 128      | 0                  | 5                                  | 104                                  | -99              | 22                                     | -77                         |
| 303            | Treasurer Cash Management                | Dollars   | 300      | 0                  | 49                                 | 2,600                                | -2,551           | 58                                     | -2,493                      |
| 400            | Personnel Board                          | Positions | 31       | 0                  | 303                                | 642                                  | -339             | 404                                    | 64                          |
| 410            | Human Resources Office of                | Positions | 31       | 0                  | 4,238                              | 3,700                                | 538              | 3,183                                  | 3,721                       |
| 510            | Administrative Law                       | Hours     | 0        | 0                  | 6                                  | 327                                  | -321             | 6                                      | -315                        |
| 520            | State Library                            | Dollars   | 300      | 0                  | 24                                 | 1,352                                | -1,328           | 26                                     | -1,302                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 8,430    | 0                  | 5,813                              | 126,865                              | -121,052         | 7,155                                  | -113,896                    |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 431      | 0                  | 325                                | 7,530                                | -7,205           | 333                                    | -6,872                      |
| 799            | State Auditors                           | Hours     | 1        | 0                  | 88                                 | 5,567                                | -5,479           | 120                                    | -5,359                      |
| 800            | Legislature                              | Dollars   | 175,390  | 200,584            | 11,355                             | 33,467                               | -22,112          | 11,296                                 | -10,816                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 175,390  | 200,584            | 5,904                              | 17,430                               | -11,526          | 5,673                                  | -5,853                      |
| 810            | Governor's Office                        | Dollars   | 175,390  | 200,584            | 859                                | 2,525                                | -1,666           | 855                                    | -811                        |
| 815            | Office of Planning and Research          | Dollars   | 175,390  | 200,584            | 218                                | 487                                  | -269             | 156                                    | -112                        |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>193,727</b>                     | <b>588,693</b>                       | <b>-394,965</b>  | <b>218,563</b>                         | <b>-176,402</b>             |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0950 State Treasurer

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 6        | 0                  | 1,459                              | 1,460                                | -1               | 2,086                                  | 2,084                       |
| 005            | Finance Budgets                              | Hours     | 209      | 0                  | 37,147                             | 51,524                               | -14,377          | 50,925                                 | 36,549                      |
| 011            | Finance FSCU                                 | Dollars   | 7,189    | 0                  | 1,161                              | 1,236                                | -75              | 1,566                                  | 1,491                       |
| 105            | Department of Technology                     | Dollars   | 7,189    | 0                  | 849                                | 837                                  | 12               | 1,052                                  | 1,064                       |
| 115            | Department of FISCAL                         | Users     | 21       | 0                  | 157,174                            | 145,336                              | 11,838           | 120,548                                | 132,386                     |
| 201            | Controller Accounting                        | Records   | 3,021    | 0                  | 17,422                             | 15,173                               | 2,249            | 18,293                                 | 20,542                      |
| 202            | Controller Claims Audits                     | Warrants  | 288      | 0                  | 612                                | 849                                  | -237             | 642                                    | 405                         |
| 203            | Controller Payroll Disbursements             | Warrants  | 1,531    | 0                  | 543                                | 478                                  | 65               | 570                                    | 635                         |
| 204            | Controller General Disbursements             | Warrants  | 288      | 0                  | 509                                | 256                                  | 253              | 534                                    | 787                         |
| 205            | Controller Field Audits                      | Hours     | 5        | 0                  | 1,056                              | 694                                  | 362              | 1,109                                  | 1,471                       |
| 211            | Controller PPSD                              | Positions | 57       | 0                  | 8,300                              | 9,106                                | -806             | 8,715                                  | 7,909                       |
| 212            | Controller CSPS Project                      | Positions | 57       | 0                  | 4,554                              | 1,952                                | 2,602            | 4,781                                  | 7,383                       |
| 301            | Treasurer Investments                        | Dollars   | 4,339    | 0                  | 3                                  | 3                                    | -0               | 3                                      | 3                           |
| 302            | Treasurer Item Processing                    | Warrants  | 1,819    | 0                  | 66                                 | 279                                  | -213             | 319                                    | 106                         |
| 303            | Treasurer Cash Management                    | Dollars   | 7,189    | 0                  | 1,177                              | 1,094                                | 83               | 1,381                                  | 1,464                       |
| 400            | Personnel Board                              | Positions | 57       | 0                  | 553                                | 722                                  | -169             | 738                                    | 569                         |
| 405            | Personnel Board CRU                          | Hours     | 0        | 0                  | 0                                  | 0                                    | 0                | 18,267                                 | 18,267                      |
| 410            | Human Resources Office of Administrative Law | Positions | 57       | 0                  | 7,743                              | 4,161                                | 3,582            | 5,815                                  | 9,397                       |
| 510            | State Library                                | Hours     | 1        | 0                  | 185                                | 131                                  | 54               | 203                                    | 256                         |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 7,189    | 0                  | 565                                | 569                                  | -4               | 623                                    | 619                         |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 713,339  | 0                  | 491,919                            | 511,940                              | -20,021          | 605,456                                | 585,435                     |
| 601            | State Auditors                               | Dollars   | 33,374   | 0                  | 25,175                             | 28,754                               | -3,579           | 25,753                                 | 22,173                      |
| 799            | Legislature                                  | Hours     | 930      | 0                  | 118,970                            | 171,567                              | -52,597          | 161,727                                | 109,131                     |
| 800            | Legislative Counsel Bureau                   | Dollars   | 877,139  | 1,031,107          | 56,790                             | 59,333                               | -2,543           | 58,067                                 | 55,523                      |
| 805            | Governor's Office                            | Dollars   | 877,139  | 1,031,107          | 29,529                             | 30,902                               | -1,373           | 29,160                                 | 27,787                      |
| 810            | Office of Planning and Research              | Dollars   | 877,139  | 1,031,107          | 4,298                              | 4,477                                | -179             | 4,395                                  | 4,216                       |
| 815            |                                              | Dollars   | 877,139  | 1,031,107          | 1,092                              | 863                                  | 229              | 803                                    | 1,032                       |
| <b>TOTALS:</b> |                                              |           |          |                    | <b>968,848</b>                     | <b>1,043,696</b>                     | <b>-74,848</b>   | <b>1,123,532</b>                       | <b>1,048,684</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0954 Scholarshare Investment Board

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 5         | 0                  | 1,305                              | 990                                  | 315              | 1,866                                  | 2,181                       |
| 005            | Finance Budgets                              | Hours     | 471       | 0                  | 83,549                             | 210,428                              | -126,878         | 114,539                                | -12,339                     |
| 011            | Finance FSCU                                 | Dollars   | 6,426     | 0                  | 1,037                              | 832                                  | 205              | 1,400                                  | 1,605                       |
| 105            | Department of Technology                     | Dollars   | 6,426     | 0                  | 759                                | 564                                  | 195              | 941                                    | 1,135                       |
| 115            | Department of FISCAL                         | Users     | 6         | 0                  | 45,078                             | 30,923                               | 14,155           | 34,574                                 | 48,730                      |
| 201            | Controller Accounting                        | Records   | 1,908     | 0                  | 11,004                             | 6,018                                | 4,986            | 11,554                                 | 16,540                      |
| 202            | Controller Claims Audits                     | Warrants  | 214       | 0                  | 455                                | 323                                  | 132              | 477                                    | 609                         |
| 203            | Controller Payroll Disbursements             | Warrants  | 392       | 0                  | 139                                | 91                                   | 48               | 146                                    | 194                         |
| 204            | Controller General Disbursements             | Warrants  | 214       | 0                  | 378                                | 98                                   | 280              | 397                                    | 677                         |
| 205            | Controller Field Audits                      | Hours     | 5         | 0                  | 945                                | 408                                  | 537              | 992                                    | 1,529                       |
| 211            | Controller PPSD                              | Positions | 13        | 0                  | 1,934                              | 1,691                                | 243              | 2,031                                  | 2,274                       |
| 212            | Controller CSPS Project                      | Positions | 13        | 0                  | 1,061                              | 363                                  | 698              | 1,114                                  | 1,813                       |
| 301            | Treasurer Investments                        | Dollars   | 1,223,909 | 0                  | 810                                | 900                                  | -90              | 871                                    | 782                         |
| 302            | Treasurer Item Processing                    | Warrants  | 606       | 0                  | 22                                 | 65                                   | -43              | 106                                    | 63                          |
| 303            | Treasurer Cash Management                    | Dollars   | 6,426     | 0                  | 1,052                              | 737                                  | 315              | 1,235                                  | 1,550                       |
| 400            | Personnel Board                              | Positions | 13        | 0                  | 129                                | 134                                  | -5               | 172                                    | 167                         |
| 405            | Personnel Board CRU                          | Hours     | 198       | 0                  | 17,965                             | 23,392                               | -5,427           | 0                                      | -5,427                      |
| 410            | Human Resources Office of Administrative Law | Positions | 13        | 0                  | 1,805                              | 773                                  | 1,032            | 1,355                                  | 2,387                       |
| 510            | State Library                                | Hours     | 70        | 0                  | 13,380                             | 14,041                               | -661             | 14,678                                 | 14,016                      |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 6,426     | 0                  | 505                                | 383                                  | 122              | 557                                    | 679                         |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 151,163   | 0                  | 104,242                            | 73,629                               | 30,613           | 128,302                                | 158,915                     |
| 601            | State Auditors                               | Dollars   | 8,794     | 0                  | 6,634                              | 5,102                                | 1,532            | 6,786                                  | 8,318                       |
| 799            | Legislature                                  | Hours     | 35        | 0                  | 4,457                              | 1,616                                | 2,841            | 6,059                                  | 8,901                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 298,646   | 330,153            | 19,336                             | 23,374                               | -4,038           | 18,593                                 | 14,554                      |
| 805            | Governor's Office                            | Dollars   | 298,646   | 330,153            | 10,054                             | 12,174                               | -2,120           | 9,337                                  | 7,217                       |
| 810            | Office of Planning and Research              | Dollars   | 298,646   | 330,153            | 1,463                              | 1,764                                | -301             | 1,407                                  | 1,106                       |
| 815            |                                              | Dollars   | 298,646   | 330,153            | 372                                | 340                                  | 32               | 257                                    | 289                         |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>329,871</b>                     | <b>411,153</b>                       | <b>-81,282</b>   | <b>359,746</b>                         | <b>278,465</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0956 Debt and Investment Advisory Commission, California

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 4        | 0                  | 841                                | 990                                  | -149             | 1,203                                  | 1,054                       |
| 005            | Finance Budgets                              | Hours     | 3        | 0                  | 490                                | 9,961                                | -9,471           | 672                                    | -8,799                      |
| 011            | Finance FSCU                                 | Dollars   | 4,143    | 0                  | 669                                | 877                                  | -208             | 902                                    | 694                         |
| 105            | Department of Technology                     | Dollars   | 4,143    | 0                  | 489                                | 594                                  | -105             | 606                                    | 502                         |
| 115            | Department of FISCAL                         | Users     | 6        | 0                  | 45,078                             | 30,923                               | 14,155           | 34,574                                 | 48,730                      |
| 201            | Controller Accounting                        | Records   | 1,617    | 0                  | 9,326                              | 7,533                                | 1,793            | 9,792                                  | 11,585                      |
| 202            | Controller Claims Audits                     | Warrants  | 104      | 0                  | 221                                | 264                                  | -43              | 232                                    | 189                         |
| 203            | Controller Payroll Disbursements             | Warrants  | 450      | 0                  | 160                                | 156                                  | 4                | 168                                    | 171                         |
| 204            | Controller General Disbursements             | Warrants  | 104      | 0                  | 184                                | 80                                   | 104              | 193                                    | 297                         |
| 205            | Controller Field Audits                      | Hours     | 3        | 0                  | 609                                | 408                                  | 201              | 639                                    | 840                         |
| 211            | Controller PPSD                              | Positions | 17       | 0                  | 2,491                              | 2,901                                | -410             | 2,616                                  | 2,206                       |
| 212            | Controller CSPS Project                      | Positions | 17       | 0                  | 1,367                              | 622                                  | 745              | 1,435                                  | 2,180                       |
| 301            | Treasurer Investments                        | Dollars   | 225,421  | 0                  | 149                                | 210                                  | -61              | 160                                    | 100                         |
| 302            | Treasurer Item Processing                    | Warrants  | 554      | 0                  | 20                                 | 90                                   | -70              | 97                                     | 27                          |
| 303            | Treasurer Cash Management                    | Dollars   | 4,143    | 0                  | 678                                | 777                                  | -99              | 796                                    | 697                         |
| 400            | Personnel Board                              | Positions | 17       | 0                  | 166                                | 230                                  | -64              | 221                                    | 157                         |
| 405            | Personnel Board CRU                          | Hours     | 0        | 0                  | 0                                  | 0                                    | 0                | 24,925                                 | 24,925                      |
| 410            | Human Resources Office of Administrative Law | Positions | 17       | 0                  | 2,324                              | 1,325                                | 999              | 1,745                                  | 2,744                       |
| 510            | State Library                                | Hours     | 0        | 0                  | 91                                 | 163                                  | -72              | 100                                    | 29                          |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 4,143    | 0                  | 325                                | 404                                  | -79              | 359                                    | 281                         |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 254,734  | 0                  | 175,665                            | 181,892                              | -6,227           | 216,209                                | 209,982                     |
| 601            | State Auditors                               | Dollars   | 11,292   | 0                  | 8,517                              | 9,739                                | -1,222           | 8,713                                  | 7,491                       |
| 799            | Legislature                                  | Hours     | 10       | 0                  | 1,224                              | 1,616                                | -392             | 1,663                                  | 1,271                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 251,085  | 308,022            | 16,256                             | 15,755                               | 501              | 17,346                                 | 17,847                      |
| 805            | Governor's Office                            | Dollars   | 251,085  | 308,022            | 8,453                              | 8,206                                | 247              | 8,711                                  | 8,958                       |
| 810            | Office of Planning and Research              | Dollars   | 251,085  | 308,022            | 1,230                              | 1,189                                | 41               | 1,313                                  | 1,354                       |
| 815            |                                              | Dollars   | 251,085  | 308,022            | 313                                | 229                                  | 84               | 240                                    | 324                         |
| <b>TOTALS:</b> |                                              |           |          |                    | <b>277,336</b>                     | <b>277,134</b>                       | <b>202</b>       | <b>335,632</b>                         | <b>335,834</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0957 California Hope, Opportunity, Perseverance and Empowerment (HOPE) for Children Trust Account Program

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 2         | 0                  | 411                                | 0                                    | 411              | 588                                    | 998                         |
| 005            | Finance Budgets                          | Hours     | 127       | 0                  | 22,606                             | 0                                    | 22,606           | 30,990                                 | 53,596                      |
| 011            | Finance FSCU                             | Dollars   | 2,021     | 0                  | 326                                | 0                                    | 326              | 440                                    | 766                         |
| 105            | Department of Technology                 | Dollars   | 2,021     | 0                  | 239                                | 0                                    | 239              | 296                                    | 534                         |
| 115            | Department of FISCAL                     | Users     | 3         | 0                  | 22,539                             | 0                                    | 22,539           | 17,287                                 | 39,826                      |
| 201            | Controller Accounting                    | Records   | 372       | 0                  | 2,145                              | 0                                    | 2,145            | 2,253                                  | 4,398                       |
| 202            | Controller Claims Audits                 | Warrants  | 30        | 0                  | 64                                 | 0                                    | 64               | 67                                     | 131                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 78        | 0                  | 28                                 | 0                                    | 28               | 29                                     | 57                          |
| 204            | Controller General Disbursements         | Warrants  | 30        | 0                  | 53                                 | 0                                    | 53               | 56                                     | 109                         |
| 205            | Controller Field Audits                  | Hours     | 2         | 0                  | 298                                | 0                                    | 298              | 312                                    | 610                         |
| 211            | Controller PPSD                          | Positions | 1         | 0                  | 176                                | 0                                    | 176              | 185                                    | 360                         |
| 212            | Controller CSPA Project                  | Positions | 1         | 0                  | 96                                 | 0                                    | 96               | 101                                    | 198                         |
| 301            | Treasurer Investments                    | Dollars   | 2,040,133 | 0                  | 1,351                              | 0                                    | 1,351            | 1,453                                  | 2,803                       |
| 302            | Treasurer Item Processing                | Warrants  | 108       | 0                  | 4                                  | 0                                    | 4                | 19                                     | 23                          |
| 303            | Treasurer Cash Management                | Dollars   | 2,021     | 0                  | 331                                | 0                                    | 331              | 388                                    | 719                         |
| 400            | Personnel Board                          | Positions | 1         | 0                  | 12                                 | 0                                    | 12               | 16                                     | 27                          |
| 410            | Human Resources Office of                | Positions | 1         | 0                  | 164                                | 0                                    | 164              | 123                                    | 287                         |
| 510            | Administrative Law                       | Hours     | 0         | 0                  | 44                                 | 0                                    | 44               | 48                                     | 92                          |
| 520            | State Library                            | Dollars   | 2,021     | 0                  | 159                                | 0                                    | 159              | 175                                    | 334                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 41,359    | 0                  | 28,521                             | 0                                    | 28,521           | 35,104                                 | 63,625                      |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 1,772     | 0                  | 1,337                              | 0                                    | 1,337            | 1,368                                  | 2,705                       |
| 799            | State Auditors                           | Hours     | 5         | 0                  | 597                                | 0                                    | 597              | 812                                    | 1,409                       |
| 800            | Legislature                              | Dollars   | 81,499    | 92,109             | 5,277                              | 0                                    | 5,277            | 5,187                                  | 10,464                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 81,499    | 92,109             | 2,744                              | 0                                    | 2,744            | 2,605                                  | 5,349                       |
| 810            | Governor's Office                        | Dollars   | 81,499    | 92,109             | 399                                | 0                                    | 399              | 393                                    | 792                         |
| 815            | Office of Planning and Research          | Dollars   | 81,499    | 92,109             | 101                                | 0                                    | 101              | 72                                     | 173                         |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>90,020</b>                      | <b>0</b>                             | <b>90,020</b>    | <b>100,365</b>                         | <b>190,386</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0959 Debt Limit Allocation Committee, California

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 3        | 0                  | 745                                | 742                                  | 3                | 1,065                                  | 1,068                       |
| 005            | Finance Budgets                          | Hours     | 170      | 0                  | 30,215                             | 53,790                               | -23,575          | 41,423                                 | 17,848                      |
| 011            | Finance FSCU                             | Dollars   | 3,665    | 0                  | 592                                | 543                                  | 49               | 798                                    | 847                         |
| 105            | Department of Technology                 | Dollars   | 3,665    | 0                  | 433                                | 368                                  | 65               | 536                                    | 601                         |
| 115            | Department of FISCAL                     | Users     | 1        | 0                  | 7,513                              | 15,461                               | -7,948           | 5,762                                  | -2,186                      |
| 201            | Controller Accounting                    | Records   | 659      | 0                  | 3,801                              | 3,460                                | 341              | 3,991                                  | 4,331                       |
| 202            | Controller Claims Audits                 | Warrants  | 32       | 0                  | 68                                 | 96                                   | -28              | 71                                     | 43                          |
| 203            | Controller Payroll Disbursements         | Warrants  | 512      | 0                  | 182                                | 106                                  | 76               | 191                                    | 266                         |
| 204            | Controller General Disbursements         | Warrants  | 32       | 0                  | 57                                 | 29                                   | 28               | 59                                     | 87                          |
| 205            | Controller Field Audits                  | Hours     | 3        | 0                  | 539                                | 204                                  | 335              | 566                                    | 900                         |
| 211            | Controller PPSD                          | Positions | 19       | 0                  | 2,814                              | 2,560                                | 254              | 2,954                                  | 3,208                       |
| 212            | Controller CSPS Project                  | Positions | 19       | 0                  | 1,544                              | 549                                  | 995              | 1,621                                  | 2,615                       |
| 301            | Treasurer Investments                    | Dollars   | 115,967  | 0                  | 77                                 | 138                                  | -61              | 83                                     | 21                          |
| 302            | Treasurer Item Processing                | Warrants  | 544      | 0                  | 20                                 | 55                                   | -35              | 95                                     | 60                          |
| 303            | Treasurer Cash Management                | Dollars   | 3,665    | 0                  | 600                                | 480                                  | 120              | 704                                    | 824                         |
| 400            | Personnel Board                          | Positions | 19       | 0                  | 187                                | 203                                  | -16              | 250                                    | 234                         |
| 410            | Human Resources Office of                | Positions | 19       | 0                  | 2,625                              | 1,169                                | 1,456            | 1,971                                  | 3,427                       |
| 510            | Administrative Law                       | Hours     | 43       | 0                  | 8,176                              | 11,265                               | -3,089           | 8,969                                  | 5,879                       |
| 520            | State Library                            | Dollars   | 3,665    | 0                  | 288                                | 250                                  | 38               | 318                                    | 356                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 250,139  | 0                  | 172,496                            | 104,044                              | 68,452           | 212,309                                | 280,761                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 9,250    | 0                  | 6,977                              | 4,169                                | 2,808            | 7,137                                  | 9,946                       |
| 799            | State Auditors                           | Hours     | 8        | 0                  | 1,083                              | 1,077                                | 6                | 1,472                                  | 1,478                       |
| 800            | Legislature                              | Dollars   | 241,029  | 292,346            | 15,605                             | 12,563                               | 3,042            | 16,463                                 | 19,506                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 241,029  | 292,346            | 8,114                              | 6,543                                | 1,571            | 8,268                                  | 9,839                       |
| 810            | Governor's Office                        | Dollars   | 241,029  | 292,346            | 1,181                              | 948                                  | 233              | 1,246                                  | 1,479                       |
| 815            | Office of Planning and Research          | Dollars   | 241,029  | 292,346            | 300                                | 183                                  | 117              | 228                                    | 345                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>266,230</b>                     | <b>220,995</b>                       | <b>45,235</b>    | <b>318,551</b>                         | <b>363,786</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0968 California Tax Credit Allocation Committee

| FUNCTION CODE  | FUNCTION                                     | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|----------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                               | Hours     | 12        | 0                  | 2,966                              | 3,217                                | -251             | 4,240                                  | 3,988                       |
| 005            | Finance Budgets                              | Hours     | 289       | 0                  | 51,303                             | 50,304                               | 999              | 70,332                                 | 71,332                      |
| 011            | Finance FSCU                                 | Dollars   | 14,606    | 0                  | 2,358                              | 2,781                                | -423             | 3,181                                  | 2,758                       |
| 105            | Department of Technology                     | Dollars   | 14,606    | 0                  | 1,724                              | 1,883                                | -159             | 2,138                                  | 1,979                       |
| 115            | Department of FI\$Cal                        | Users     | 7         | 0                  | 52,592                             | 23,192                               | 29,400           | 40,336                                 | 69,736                      |
| 201            | Controller Accounting                        | Records   | 2,494     | 0                  | 14,384                             | 12,992                               | 1,392            | 15,103                                 | 16,494                      |
| 202            | Controller Claims Audits                     | Warrants  | 363       | 0                  | 771                                | 795                                  | -24              | 810                                    | 786                         |
| 203            | Controller Payroll Disbursements             | Warrants  | 1,637     | 0                  | 580                                | 490                                  | 90               | 609                                    | 700                         |
| 204            | Controller General Disbursements             | Warrants  | 363       | 0                  | 641                                | 240                                  | 401              | 674                                    | 1,075                       |
| 205            | Controller Field Audits                      | Hours     | 11        | 0                  | 2,147                              | 1,428                                | 719              | 2,254                                  | 2,973                       |
| 211            | Controller PPSD                              | Positions | 61        | 0                  | 8,895                              | 8,873                                | 22               | 9,340                                  | 9,362                       |
| 212            | Controller CSPS Project                      | Positions | 61        | 0                  | 4,880                              | 1,903                                | 2,977            | 5,124                                  | 8,101                       |
| 301            | Treasurer Investments                        | Dollars   | 5,041,541 | 0                  | 3,338                              | 3,675                                | -338             | 3,590                                  | 3,252                       |
| 302            | Treasurer Item Processing                    | Warrants  | 2,000     | 0                  | 72                                 | 280                                  | -208             | 351                                    | 143                         |
| 303            | Treasurer Cash Management                    | Dollars   | 14,606    | 0                  | 2,391                              | 2,462                                | -71              | 2,807                                  | 2,736                       |
| 400            | Personnel Board                              | Positions | 61        | 0                  | 592                                | 704                                  | -112             | 791                                    | 679                         |
| 405            | Personnel Board CRU                          | Hours     | 323       | 0                  | 29,307                             | 38,160                               | -8,853           | 0                                      | -8,853                      |
| 410            | Human Resources Office of Administrative Law | Positions | 61        | 0                  | 8,298                              | 4,054                                | 4,244            | 6,232                                  | 10,476                      |
| 510            | State Library                                | Hours     | 63        | 0                  | 11,942                             | 490                                  | 11,452           | 13,100                                 | 24,551                      |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 14,606    | 0                  | 1,148                              | 1,280                                | -132             | 1,266                                  | 1,133                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 746,280   | 0                  | 514,635                            | 494,138                              | 20,496           | 633,415                                | 653,911                     |
| 601            | State Auditors                               | Dollars   | 33,718    | 0                  | 25,434                             | 23,558                               | 1,876            | 26,018                                 | 27,894                      |
| 799            | Legislature                                  | Hours     | 34        | 0                  | 4,314                              | 5,387                                | -1,073           | 5,865                                  | 4,792                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 744,713   | 847,574            | 48,216                             | 42,698                               | 5,518            | 47,731                                 | 53,249                      |
| 805            | Governor's Office                            | Dollars   | 744,713   | 847,574            | 25,071                             | 22,238                               | 2,833            | 23,969                                 | 26,802                      |
| 810            | Office of Planning and Research              | Dollars   | 744,713   | 847,574            | 3,649                              | 3,222                                | 427              | 3,612                                  | 4,039                       |
| 815            |                                              | Dollars   | 744,713   | 847,574            | 927                                | 621                                  | 306              | 660                                    | 966                         |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>822,575</b>                     | <b>751,065</b>                       | <b>71,510</b>    | <b>923,547</b>                         | <b>995,057</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0971 California Alternative Energy Advanced Transportation Financing Authority

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD | BUDGET YR<br>WORKLOAD | 2023-24<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2023-24<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2025-26<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2025-26<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 2        | 0                     | 584                                            | 742                                              | -158                   | 835                                                   | 677                                  |
| 005              | Finance Budgets                                | Hours     | 169      | 0                     | 29,946                                         | 75,954                                           | -46,008                | 41,053                                                | -4,956                               |
| 011              | Finance FSCU                                   | Dollars   | 2,871    | 0                     | 464                                            | 542                                              | -78                    | 625                                                   | 547                                  |
| 105              | Department of<br>Technology                    | Dollars   | 2,871    | 0                     | 339                                            | 367                                              | -28                    | 420                                                   | 392                                  |
| 115              | Department of<br>FI\$Cal                       | Users     | 7        | 0                     | 52,592                                         | 54,114                                           | -1,522                 | 40,336                                                | 38,814                               |
| 201              | Controller<br>Accounting                       | Records   | 1,614    | 0                     | 9,308                                          | 6,748                                            | 2,560                  | 9,774                                                 | 12,334                               |
| 202              | Controller Claims<br>Audits                    | Warrants  | 123      | 0                     | 261                                            | 280                                              | -19                    | 274                                                   | 256                                  |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 711      | 0                     | 252                                            | 199                                              | 53                     | 265                                                   | 318                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants  | 123      | 0                     | 217                                            | 84                                               | 133                    | 228                                                   | 362                                  |
| 205              | Controller Field<br>Audits                     | Hours     | 2        | 0                     | 422                                            | 204                                              | 218                    | 443                                                   | 661                                  |
| 211              | Controller PPSD                                | Positions | 24       | 0                     | 3,546                                          | 3,521                                            | 25                     | 3,724                                                 | 3,749                                |
| 212              | Controller CSPS<br>Project                     | Positions | 24       | 0                     | 1,946                                          | 755                                              | 1,191                  | 2,043                                                 | 3,234                                |
| 301              | Treasurer<br>Investments                       | Dollars   | 445,596  | 0                     | 295                                            | 267                                              | 28                     | 317                                                   | 345                                  |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 834      | 0                     | 30                                             | 111                                              | -81                    | 146                                                   | 66                                   |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 2,871    | 0                     | 470                                            | 480                                              | -10                    | 552                                                   | 542                                  |
| 400              | Personnel Board                                | Positions | 24       | 0                     | 236                                            | 279                                              | -43                    | 315                                                   | 272                                  |
| 410              | Human<br>Resources<br>Office of                | Positions | 24       | 0                     | 3,308                                          | 1,609                                            | 1,699                  | 2,484                                                 | 4,184                                |
| 510              | Administrative<br>Law                          | Hours     | 143      | 0                     | 27,217                                         | 28,082                                           | -865                   | 29,857                                                | 28,991                               |
| 520              | State Library                                  | Dollars   | 2,871    | 0                     | 226                                            | 250                                              | -24                    | 249                                                   | 224                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 314,796  | 0                     | 217,083                                        | 205,512                                          | 11,572                 | 267,187                                               | 278,759                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 12,977   | 0                     | 9,789                                          | 9,207                                            | 582                    | 10,013                                                | 10,595                               |
| 799              | State Auditors                                 | Hours     | 7        | 0                     | 848                                            | 1,077                                            | -229                   | 1,152                                                 | 923                                  |
| 800              | Legislature                                    | Dollars   | 359,378  | 412,294               | 23,268                                         | 24,430                                           | -1,162                 | 23,218                                                | 22,056                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 359,378  | 412,294               | 12,098                                         | 12,724                                           | -626                   | 11,660                                                | 11,034                               |
| 810              | Governor's Office                              | Dollars   | 359,378  | 412,294               | 1,761                                          | 1,844                                            | -83                    | 1,757                                                 | 1,674                                |
| 815              | Office of Planning<br>and Research             | Dollars   | 359,378  | 412,294               | 447                                            | 355                                              | 92                     | 321                                                   | 414                                  |
| <b>TOTALS:</b>   |                                                |           |          |                       | <b>396,953</b>                                 | <b>429,737</b>                                   | <b>-32,784</b>         | <b>449,250</b>                                        | <b>416,466</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0974 Pollution Control Financing Authority, California

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD  | BUDGET YR<br>WORKLOAD | 2023-24<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2023-24<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2025-26<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2025-26<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|-----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 4         | 0                     | 908                                            | 0                                                | 908                    | 1,299                                                 | 2,207                                |
| 005              | Finance Budgets                                | Hours     | 137       | 0                     | 24,317                                         | 0                                                | 24,317                 | 33,336                                                | 57,653                               |
| 011              | Finance FSCU                                   | Dollars   | 4,478     | 0                     | 723                                            | 0                                                | 723                    | 975                                                   | 1,698                                |
| 105              | Department of<br>Technology                    | Dollars   | 4,478     | 0                     | 529                                            | 0                                                | 529                    | 655                                                   | 1,184                                |
| 115              | Department of<br>FI\$Cal                       | Users     | 7         | 0                     | 52,592                                         | 0                                                | 52,592                 | 40,336                                                | 92,928                               |
| 201              | Controller<br>Accounting                       | Records   | 962       | 0                     | 5,548                                          | 0                                                | 5,548                  | 5,826                                                 | 11,374                               |
| 202              | Controller Claims<br>Audits                    | Warrants  | 137       | 0                     | 291                                            | 0                                                | 291                    | 306                                                   | 597                                  |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 785       | 0                     | 278                                            | 0                                                | 278                    | 292                                                   | 571                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants  | 137       | 0                     | 242                                            | 0                                                | 242                    | 254                                                   | 496                                  |
| 205              | Controller Field<br>Audits                     | Hours     | 3         | 0                     | 657                                            | 0                                                | 657                    | 690                                                   | 1,347                                |
| 211              | Controller PPSD                                | Positions | 29        | 0                     | 4,206                                          | 0                                                | 4,206                  | 4,416                                                 | 8,622                                |
| 212              | Controller CSPS<br>Project                     | Positions | 29        | 0                     | 2,307                                          | 0                                                | 2,307                  | 2,423                                                 | 4,730                                |
| 301              | Treasurer<br>Investments                       | Dollars   | 2,535,089 | 0                     | 1,678                                          | 0                                                | 1,678                  | 1,805                                                 | 3,483                                |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 922       | 0                     | 33                                             | 0                                                | 33                     | 162                                                   | 195                                  |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 4,478     | 0                     | 733                                            | 0                                                | 733                    | 860                                                   | 1,594                                |
| 400              | Personnel Board                                | Positions | 29        | 0                     | 280                                            | 0                                                | 280                    | 374                                                   | 654                                  |
| 405              | Personnel Board<br>CRU                         | Hours     | 0         | 0                     | 0                                              | 0                                                | 0                      | 30,086                                                | 30,086                               |
| 410              | Human<br>Resources<br>Office of                | Positions | 29        | 0                     | 3,924                                          | 0                                                | 3,924                  | 2,946                                                 | 6,870                                |
| 510              | Administrative<br>Law                          | Hours     | 164       | 0                     | 31,291                                         | 0                                                | 31,291                 | 34,326                                                | 65,617                               |
| 520              | State Library                                  | Dollars   | 4,478     | 0                     | 352                                            | 0                                                | 352                    | 388                                                   | 740                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 371,922   | 0                     | 256,477                                        | 0                                                | 256,477                | 315,674                                               | 572,151                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 16,287    | 0                     | 12,286                                         | 0                                                | 12,286                 | 12,568                                                | 24,854                               |
| 799              | State Auditors                                 | Hours     | 10        | 0                     | 1,323                                          | 0                                                | 1,323                  | 1,799                                                 | 3,122                                |
| 800              | Legislature                                    | Dollars   | 400,976   | 491,798               | 25,961                                         | 0                                                | 25,961                 | 27,696                                                | 53,656                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 400,976   | 491,798               | 13,499                                         | 0                                                | 13,499                 | 13,908                                                | 27,407                               |
| 810              | Governor's Office                              | Dollars   | 400,976   | 491,798               | 1,965                                          | 0                                                | 1,965                  | 2,096                                                 | 4,061                                |
| 815              | Office of Planning<br>and Research             | Dollars   | 400,976   | 491,798               | 499                                            | 0                                                | 499                    | 383                                                   | 882                                  |
| <b>TOTALS:</b>   |                                                |           |           |                       | <b>442,900</b>                                 | <b>0</b>                                         | <b>442,900</b>         | <b>535,880</b>                                        | <b>978,780</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0977 Health Facilities Financing Authority, California

| FUNCTION<br>CODE | FUNCTION                                                 | UNITS     | WORKLOAD  | BUDGET YR<br>WORKLOAD | 2023-24<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2023-24<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2025-26<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2025-26<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|----------------------------------------------------------|-----------|-----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                           | Hours     | 4         | 0                     | 846                                            | 990                                              | -144                   | 1,209                                                 | 1,065                                |
| 005              | Finance Budgets                                          | Hours     | 572       | 0                     | 101,604                                        | 149,168                                          | -47,564                | 139,290                                               | 91,726                               |
| 011              | Finance FSCU                                             | Dollars   | 4,171     | 0                     | 673                                            | 925                                              | -252                   | 908                                                   | 657                                  |
| 105              | Department of<br>Technology                              | Dollars   | 4,171     | 0                     | 492                                            | 627                                              | -135                   | 611                                                   | 476                                  |
| 115              | Department of<br>FI\$Cal                                 | Users     | 6         | 0                     | 45,078                                         | 38,653                                           | 6,425                  | 34,574                                                | 41,000                               |
| 201              | Controller<br>Accounting                                 | Records   | 4,042     | 0                     | 23,311                                         | 17,242                                           | 6,069                  | 24,477                                                | 30,546                               |
| 202              | Controller Claims<br>Audits                              | Warrants  | 321       | 0                     | 682                                            | 472                                              | 210                    | 716                                                   | 926                                  |
| 203              | Controller Payroll<br>Disbursements                      | Warrants  | 551       | 0                     | 195                                            | 165                                              | 30                     | 205                                                   | 235                                  |
| 204              | Controller<br>General<br>Disbursements                   | Warrants  | 321       | 0                     | 567                                            | 143                                              | 424                    | 596                                                   | 1,020                                |
| 205              | Controller Field<br>Audits                               | Hours     | 3         | 0                     | 613                                            | 408                                              | 205                    | 643                                                   | 848                                  |
| 211              | Controller PPSD                                          | Positions | 20        | 0                     | 2,887                                          | 2,979                                            | -92                    | 3,031                                                 | 2,939                                |
| 212              | Controller CSPS<br>Project                               | Positions | 20        | 0                     | 1,584                                          | 639                                              | 945                    | 1,663                                                 | 2,608                                |
| 301              | Treasurer<br>Investments                                 | Dollars   | 8,418,154 | 0                     | 5,573                                          | 6,449                                            | -876                   | 5,994                                                 | 5,118                                |
| 302              | Treasurer Item<br>Processing                             | Warrants  | 872       | 0                     | 32                                             | 109                                              | -77                    | 153                                                   | 76                                   |
| 303              | Treasurer Cash<br>Management                             | Dollars   | 4,171     | 0                     | 683                                            | 819                                              | -136                   | 801                                                   | 665                                  |
| 400              | Personnel Board                                          | Positions | 20        | 0                     | 192                                            | 236                                              | -44                    | 257                                                   | 213                                  |
| 405              | Personnel Board<br>CRU                                   | Hours     | 239       | 0                     | 21,685                                         | 28,236                                           | -6,551                 | 0                                                     | -6,551                               |
| 410              | Human<br>Resources<br>Office of<br>Administrative<br>Law | Positions | 20        | 0                     | 2,693                                          | 1,361                                            | 1,332                  | 2,022                                                 | 3,355                                |
| 510              | State Library                                            | Hours     | 0         | 0                     | 91                                             | 12,245                                           | -12,154                | 100                                                   | -12,053                              |
| 520              | Health Benefits<br>for Annuitants<br>(Retired)           | Dollars   | 4,171     | 0                     | 328                                            | 426                                              | -98                    | 362                                                   | 263                                  |
| 600              | Dental Benefits<br>for Annuitants<br>(Retired)           | Dollars   | 215,320   | 0                     | 148,485                                        | 120,397                                          | 28,088                 | 182,756                                               | 210,843                              |
| 601              | State Auditors                                           | Dollars   | 8,042     | 0                     | 6,066                                          | 5,966                                            | 100                    | 6,206                                                 | 6,306                                |
| 799              | Legislature                                              | Hours     | 10        | 0                     | 1,233                                          | 1,796                                            | -563                   | 1,676                                                 | 1,112                                |
| 800              | Legislative<br>Counsel Bureau                            | Dollars   | 365,594   | 408,250               | 23,670                                         | 24,434                                           | -764                   | 22,991                                                | 22,227                               |
| 805              | Governor's Office                                        | Dollars   | 365,594   | 408,250               | 12,308                                         | 12,726                                           | -418                   | 11,545                                                | 11,127                               |
| 810              | Office of Planning<br>and Research                       | Dollars   | 365,594   | 408,250               | 1,791                                          | 1,844                                            | -53                    | 1,740                                                 | 1,687                                |
| 815              |                                                          | Dollars   | 365,594   | 408,250               | 455                                            | 356                                              | 99                     | 318                                                   | 417                                  |
| <b>TOTALS:</b>   |                                                          |           |           |                       | <b>403,819</b>                                 | <b>429,811</b>                                   | <b>-25,992</b>         | <b>444,844</b>                                        | <b>418,851</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0981 California ABLE Act Board

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 1        | 0                  | 298                                | 247                                  | 51               | 426                                    | 477                         |
| 005            | Finance Budgets                          | Hours     | 8        | 0                  | 1,417                              | 10,957                               | -9,540           | 1,942                                  | -7,599                      |
| 011            | Finance FSCU                             | Dollars   | 1,462    | 0                  | 236                                | 273                                  | -37              | 318                                    | 281                         |
| 105            | Department of Technology                 | Dollars   | 1,462    | 0                  | 173                                | 185                                  | -12              | 214                                    | 202                         |
| 115            | Department of FISCAL                     | Users     | 4        | 0                  | 30,052                             | 23,192                               | 6,860            | 23,049                                 | 29,910                      |
| 201            | Controller Accounting                    | Records   | 885      | 0                  | 5,104                              | 3,470                                | 1,634            | 5,359                                  | 6,993                       |
| 202            | Controller Claims Audits                 | Warrants  | 133      | 0                  | 283                                | 242                                  | 41               | 297                                    | 337                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 112      | 0                  | 40                                 | 24                                   | 16               | 42                                     | 57                          |
| 204            | Controller General Disbursements         | Warrants  | 133      | 0                  | 235                                | 73                                   | 162              | 247                                    | 409                         |
| 205            | Controller Field Audits                  | Hours     | 1        | 0                  | 214                                | 204                                  | 10               | 225                                    | 235                         |
| 211            | Controller PPSD                          | Positions | 4        | 0                  | 586                                | 419                                  | 167              | 615                                    | 783                         |
| 212            | Controller CSPS Project                  | Positions | 4        | 0                  | 322                                | 90                                   | 232              | 338                                    | 569                         |
| 301            | Treasurer Investments                    | Dollars   | 52,740   | 0                  | 35                                 | 27                                   | 8                | 38                                     | 45                          |
| 302            | Treasurer Item Processing                | Warrants  | 245      | 0                  | 9                                  | 28                                   | -19              | 43                                     | 24                          |
| 303            | Treasurer Cash Management                | Dollars   | 1,462    | 0                  | 239                                | 242                                  | -3               | 281                                    | 278                         |
| 400            | Personnel Board                          | Positions | 4        | 0                  | 39                                 | 33                                   | 6                | 52                                     | 58                          |
| 410            | Human Resources                          | Positions | 4        | 0                  | 547                                | 191                                  | 356              | 411                                    | 766                         |
| 510            | Office of Administrative Law             | Hours     | 0        | 0                  | 32                                 | 0                                    | 32               | 36                                     | 68                          |
| 520            | State Library                            | Dollars   | 1,462    | 0                  | 115                                | 126                                  | -11              | 127                                    | 116                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 57,448   | 0                  | 39,616                             | 26,289                               | 13,327           | 48,760                                 | 62,086                      |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 1,944    | 0                  | 1,466                              | 1,570                                | -104             | 1,500                                  | 1,397                       |
| 799            | State Auditors                           | Hours     | 3        | 0                  | 432                                | 539                                  | -107             | 588                                    | 481                         |
| 800            | Legislature                              | Dollars   | 81,489   | 84,906             | 5,276                              | 4,282                                | 994              | 4,781                                  | 5,775                       |
| 805            | Legislative Counsel Bureau               | Dollars   | 81,489   | 84,906             | 2,743                              | 2,230                                | 513              | 2,401                                  | 2,914                       |
| 810            | Governor's Office                        | Dollars   | 81,489   | 84,906             | 399                                | 323                                  | 76               | 362                                    | 438                         |
| 815            | Office of Planning and Research          | Dollars   | 81,489   | 84,906             | 101                                | 62                                   | 39               | 66                                     | 106                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>90,010</b>                      | <b>75,318</b>                        | <b>14,691</b>    | <b>92,516</b>                          | <b>107,208</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0984 CalSavers Retirement Savings Board

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 4        | 0                  | 964                                | 742                                  | 222              | 1,378                                  | 1,599                       |
| 005            | Finance Budgets                          | Hours     | 161      | 0                  | 28,495                             | 66,989                               | -38,494          | 39,065                                 | 571                         |
| 011            | Finance FSCU                             | Dollars   | 4,752    | 0                  | 767                                | 586                                  | 181              | 1,035                                  | 1,216                       |
| 105            | Department of Technology                 | Dollars   | 4,752    | 0                  | 561                                | 397                                  | 164              | 696                                    | 860                         |
| 115            | Department of FI\$Cal                    | Users     | 4        | 0                  | 30,052                             | 23,192                               | 6,860            | 23,049                                 | 29,910                      |
| 201            | Controller Accounting                    | Records   | 836      | 0                  | 4,821                              | 3,807                                | 1,014            | 5,063                                  | 6,077                       |
| 202            | Controller Claims Audits                 | Warrants  | 111      | 0                  | 236                                | 301                                  | -65              | 248                                    | 182                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 333      | 0                  | 118                                | 67                                   | 51               | 124                                    | 175                         |
| 204            | Controller General Disbursements         | Warrants  | 111      | 0                  | 196                                | 91                                   | 105              | 206                                    | 311                         |
| 205            | Controller Field Audits                  | Hours     | 4        | 0                  | 698                                | 408                                  | 290              | 733                                    | 1,023                       |
| 211            | Controller PPSD                          | Positions | 11       | 0                  | 1,641                              | 1,272                                | 369              | 1,723                                  | 2,093                       |
| 212            | Controller CSPS Project                  | Positions | 11       | 0                  | 900                                | 273                                  | 627              | 945                                    | 1,573                       |
| 301            | Treasurer Investments                    | Dollars   | 286,634  | 0                  | 190                                | 278                                  | -88              | 204                                    | 116                         |
| 302            | Treasurer Item Processing                | Warrants  | 444      | 0                  | 16                                 | 52                                   | -36              | 78                                     | 42                          |
| 303            | Treasurer Cash Management                | Dollars   | 4,752    | 0                  | 778                                | 519                                  | 259              | 913                                    | 1,172                       |
| 400            | Personnel Board                          | Positions | 11       | 0                  | 109                                | 101                                  | 8                | 146                                    | 154                         |
| 405            | Personnel Board CRU                      | Hours     | 0        | 0                  | 0                                  | 0                                    | 0                | 24,925                                 | 24,925                      |
| 410            | Human Resources Office of                | Positions | 11       | 0                  | 1,531                              | 581                                  | 950              | 1,150                                  | 2,100                       |
| 510            | Administrative Law                       | Hours     | 56       | 0                  | 10,677                             | 7,510                                | 3,167            | 11,712                                 | 14,879                      |
| 520            | State Library                            | Dollars   | 4,752    | 0                  | 373                                | 270                                  | 103              | 412                                    | 515                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 153,959  | 0                  | 106,170                            | 82,019                               | 24,151           | 130,675                                | 154,826                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 6,300    | 0                  | 4,752                              | 4,215                                | 537              | 4,861                                  | 5,398                       |
| 799            | State Auditors                           | Hours     | 11       | 0                  | 1,404                              | 1,077                                | 327              | 1,909                                  | 2,236                       |
| 800            | Legislature                              | Dollars   | 195,451  | 251,249            | 12,654                             | 12,187                               | 467              | 14,149                                 | 14,616                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 195,451  | 251,249            | 6,580                              | 6,347                                | 233              | 7,105                                  | 7,338                       |
| 810            | Governor's Office                        | Dollars   | 195,451  | 251,249            | 958                                | 920                                  | 38               | 1,071                                  | 1,109                       |
| 815            | Office of Planning and Research          | Dollars   | 195,451  | 251,249            | 243                                | 177                                  | 66               | 196                                    | 262                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>215,887</b>                     | <b>214,378</b>                       | <b>1,509</b>     | <b>273,770</b>                         | <b>275,278</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0985 School Finance Authority, California

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 3         | 0                  | 656                                | 247                                  | 409              | 938                                    | 1,347                       |
| 005            | Finance Budgets                          | Hours     | 672       | 0                  | 119,207                            | 146,927                              | -27,719          | 163,423                                | 135,703                     |
| 011            | Finance FSCU                             | Dollars   | 3,227     | 0                  | 521                                | 279                                  | 242              | 703                                    | 945                         |
| 105            | Department of Technology                 | Dollars   | 3,227     | 0                  | 381                                | 189                                  | 192              | 472                                    | 664                         |
| 115            | Department of FISCAL                     | Users     | 3         | 0                  | 22,539                             | 23,192                               | -653             | 17,287                                 | 16,634                      |
| 201            | Controller Accounting                    | Records   | 4,989     | 0                  | 28,773                             | 51,072                               | -22,299          | 30,212                                 | 7,913                       |
| 202            | Controller Claims Audits                 | Warrants  | 1,169     | 0                  | 2,484                              | 6,051                                | -3,567           | 2,608                                  | -959                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 303       | 0                  | 107                                | 109                                  | -2               | 113                                    | 111                         |
| 204            | Controller General Disbursements         | Warrants  | 1,169     | 0                  | 2,066                              | 1,828                                | 238              | 2,169                                  | 2,407                       |
| 205            | Controller Field Audits                  | Hours     | 2         | 0                  | 475                                | 204                                  | 271              | 498                                    | 769                         |
| 211            | Controller PPSD                          | Positions | 12        | 0                  | 1,744                              | 2,017                                | -273             | 1,831                                  | 1,558                       |
| 212            | Controller CSPS Project                  | Positions | 12        | 0                  | 957                                | 432                                  | 525              | 1,005                                  | 1,529                       |
| 301            | Treasurer Investments                    | Dollars   | 1,791,023 | 0                  | 1,186                              | 3,382                                | -2,196           | 1,275                                  | -921                        |
| 302            | Treasurer Item Processing                | Warrants  | 1,472     | 0                  | 53                                 | 485                                  | -432             | 258                                    | -173                        |
| 303            | Treasurer Cash Management                | Dollars   | 3,227     | 0                  | 528                                | 247                                  | 281              | 620                                    | 901                         |
| 400            | Personnel Board                          | Positions | 12        | 0                  | 116                                | 160                                  | -44              | 155                                    | 111                         |
| 410            | Human Resources Office of                | Positions | 12        | 0                  | 1,627                              | 921                                  | 706              | 1,222                                  | 1,928                       |
| 510            | Administrative Law                       | Hours     | 66        | 0                  | 12,500                             | 22,204                               | -9,704           | 13,712                                 | 4,008                       |
| 520            | State Library                            | Dollars   | 3,227     | 0                  | 254                                | 129                                  | 125              | 280                                    | 404                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 100,470   | 0                  | 69,284                             | 85,078                               | -15,794          | 85,276                                 | 69,482                      |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 6,318     | 0                  | 4,766                              | 4,323                                | 443              | 4,875                                  | 5,317                       |
| 799            | State Auditors                           | Hours     | 7         | 0                  | 954                                | 539                                  | 415              | 1,297                                  | 1,712                       |
| 800            | Legislature                              | Dollars   | 271,177   | 330,228            | 17,557                             | 21,904                               | -4,347           | 18,597                                 | 14,250                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 271,177   | 330,228            | 9,129                              | 11,408                               | -2,279           | 9,339                                  | 7,060                       |
| 810            | Governor's Office                        | Dollars   | 271,177   | 330,228            | 1,329                              | 1,653                                | -324             | 1,407                                  | 1,083                       |
| 815            | Office of Planning and Research          | Dollars   | 271,177   | 330,228            | 338                                | 319                                  | 19               | 257                                    | 276                         |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>299,529</b>                     | <b>385,299</b>                       | <b>-85,769</b>   | <b>359,828</b>                         | <b>274,059</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

**BUSINESS UNIT 0989 Educational Facilities Authority, California**  
(Info. Display Only)

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2023-24 PAST YEAR ACTUAL COSTS (+) | 2023-24 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2025-26 BUDGET YEAR ESTIMATE COSTS (+) | 2025-26 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 5         | 0                  | 1,134                              | 19                                   | 1,115            | 1,622                                  | 2,737                       |
| 005            | Finance Budgets                          | Hours     | 301       | 0                  | 53,483                             | 4,656                                | 48,827           | 73,321                                 | 122,148                     |
| 011            | Finance FSCU                             | Dollars   | 5,591     | 0                  | 903                                | 18                                   | 885              | 1,218                                  | 2,102                       |
| 105            | Department of Technology                 | Dollars   | 5,591     | 0                  | 660                                | 12                                   | 648              | 818                                    | 1,466                       |
| 201            | Controller Accounting                    | Records   | 628       | 0                  | 3,622                              | 203                                  | 3,419            | 3,803                                  | 7,222                       |
| 202            | Controller Claims Audits                 | Warrants  | 41        | 0                  | 87                                 | 11                                   | 76               | 91                                     | 168                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 84        | 0                  | 30                                 | 2                                    | 28               | 31                                     | 59                          |
| 204            | Controller General Disbursements         | Warrants  | 41        | 0                  | 72                                 | 3                                    | 69               | 76                                     | 146                         |
| 205            | Controller Field Audits                  | Hours     | 4         | 0                  | 821                                | 16                                   | 805              | 862                                    | 1,666                       |
| 211            | Controller PPSD                          | Positions | 3         | 0                  | 396                                | 35                                   | 361              | 415                                    | 776                         |
| 212            | Controller CSPS Project                  | Positions | 3         | 0                  | 217                                | 8                                    | 209              | 228                                    | 437                         |
| 301            | Treasurer Investments                    | Dollars   | 4,494,980 | 0                  | 2,976                              | 4                                    | 2,972            | 3,200                                  | 6,172                       |
| 302            | Treasurer Item Processing                | Warrants  | 125       | 0                  | 5                                  | 2                                    | 3                | 22                                     | 24                          |
| 303            | Treasurer Cash Management                | Dollars   | 5,591     | 0                  | 915                                | 16                                   | 899              | 1,074                                  | 1,974                       |
| 400            | Personnel Board                          | Positions | 3         | 0                  | 26                                 | 3                                    | 23               | 35                                     | 59                          |
| 410            | Human Resources                          | Positions | 3         | 0                  | 369                                | 16                                   | 353              | 277                                    | 630                         |
| 510            | Office of Administrative Law             | Hours     | 1         | 0                  | 124                                | 0                                    | 124              | 136                                    | 260                         |
| 520            | State Library                            | Dollars   | 5,591     | 0                  | 439                                | 8                                    | 431              | 485                                    | 916                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 32,972    | 0                  | 22,737                             | 2,226                                | 20,511           | 27,985                                 | 48,497                      |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 1,874     | 0                  | 1,413                              | 110                                  | 1,303            | 1,446                                  | 2,749                       |
| 799            | State Auditors                           | Hours     | 13        | 0                  | 1,652                              | 27                                   | 1,625            | 2,246                                  | 3,871                       |
| 800            | Legislature                              | Dollars   | 92,082    | 119,392            | 5,962                              | 463                                  | 5,499            | 6,724                                  | 12,222                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 92,082    | 119,392            | 3,100                              | 241                                  | 2,859            | 3,376                                  | 6,235                       |
| 810            | Governor's Office                        | Dollars   | 92,082    | 119,392            | 451                                | 35                                   | 416              | 509                                    | 925                         |
| 815            | Office of Planning and Research          | Dollars   | 92,082    | 119,392            | 115                                | 7                                    | 108              | 93                                     | 201                         |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>101,709</b>                     | <b>8,141</b>                         | <b>93,568</b>    | <b>130,093</b>                         | <b>223,662</b>              |