

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6100 Department of Education

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	384	0	89,075	126,530	-37,455	103,174	65,719
005	Finance Budgets	Hours	23,966	0	4,416,281	4,922,224	-505,943	5,407,398	4,901,455
011	Finance FSCU	Dollars	402,826	0	72,790	94,119	-21,329	85,647	64,318
105	Department of Technology	Dollars	402,826	0	49,565	63,427	-13,862	61,163	47,301
115	Department of FISCAL	Users	125	0	746,844	979,938	-233,094	759,272	526,178
201	Controller Accounting	Records	336,589	0	2,246,118	1,668,797	577,321	2,358,423	2,935,744
202	Controller Claims Audits	Warrants	54,497	0	146,009	110,122	35,887	153,310	189,197
203	Controller Payroll Disbursements	Warrants	52,015	0	14,812	21,477	-6,665	15,552	8,887
204	Controller General Disbursements	Warrants	54,497	0	-90,301	43,232	-133,533	14,181	-119,352
205	Controller Field Audits	Hours	14,788	0	2,994,200	3,296,910	-302,710	3,143,910	2,841,201
211	Controller PPSD	Positions	2,479	0	354,540	327,133	27,407	372,267	399,674
212	Controller CSPS Project	Positions	2,479	0	218,492	130,920	87,572	229,416	316,988
301	Treasurer Investments	Dollars	562,000	0	350	362	-12	347	335
302	Treasurer Item Processing	Warrants	106,512	0	3,997	19,797	-15,800	19,126	3,325
303	Treasurer Cash Management	Dollars	402,826	0	81,010	83,864	-2,854	80,717	77,863
400	Personnel Board	Positions	2,479	0	22,516	30,211	-7,695	23,598	15,903
410	Human Resources Office of	Positions	2,479	0	358,018	201,095	156,923	293,548	450,471
510	Administrative Law	Hours	236	0	44,600	36,666	7,934	46,890	54,824
520	State Library	Dollars	402,826	0	32,551	45,132	-12,581	32,693	20,112
600	Health Benefits for Annuitants (Retired)	Dollars	33,699,977	0	23,197,379	21,147,900	2,049,479	27,967,914	30,017,393
601	Dental Benefits for Annuitants (Retired)	Dollars	1,361,830	0	1,025,940	1,026,559	-619	1,099,610	1,098,991
799	State Auditors	Hours	4,386	0	473,881	677,907	-204,026	635,379	431,353
800	Legislature	Dollars	36,498,666	42,903,536	2,258,026	2,149,377	108,649	2,383,720	2,492,370
805	Legislative Counsel Bureau	Dollars	36,498,666	42,903,536	1,128,466	1,070,525	57,941	1,122,099	1,180,040
810	Governor's Office	Dollars	36,498,666	42,903,536	159,499	159,475	24	157,456	157,480
815	Office of Planning and Research	Dollars	36,498,666	42,903,536	30,111	30,693	-582	33,336	32,754
TOTALS:					40,074,768	38,464,392	1,610,377	46,600,148	48,210,524

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6120 California State Library

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	0	269	950	-681	311	-370
005	Finance Budgets	Hours	337	0	62,102	105,650	-43,548	76,040	32,492
011	Finance FSCU	Dollars	1,214	0	219	708	-489	258	-231
105	Department of Technology	Dollars	1,214	0	149	477	-328	184	-143
115	Department of FISCAL	Users	10	0	57,537	72,959	-15,422	58,494	43,072
150	General Services CFS	Hours	1,078	0	111,578	154,594	-43,016	126,657	83,641
201	Controller Accounting	Records	4,225	0	28,192	20,832	7,360	29,601	36,961
202	Controller Claims Audits	Warrants	730	0	1,956	1,444	512	2,054	2,565
203	Controller Payroll Disbursements	Warrants	1,503	0	428	513	-85	449	364
204	Controller General Disbursements	Warrants	730	0	-1,210	567	-1,777	190	-1,587
205	Controller Field Audits	Hours	18	0	3,640	3,517	123	3,822	3,946
211	Controller PPSD	Positions	59	0	8,409	6,867	1,542	8,829	10,371
212	Controller CSPA Project	Positions	59	0	5,182	2,748	2,434	5,441	7,875
301	Treasurer Investments	Dollars	37,491	0	23	20	3	23	26
302	Treasurer Item Processing	Warrants	2,233	0	84	374	-290	401	111
303	Treasurer Cash Management	Dollars	1,214	0	244	631	-387	243	-144
400	Personnel Board	Positions	59	0	534	634	-100	560	460
410	Human Resources Office of Administrative Law	Positions	59	0	8,491	4,222	4,269	6,962	11,231
510	State Library	Hours	0	0	32	196	-164	34	-130
520	Health Benefits for Annuitants (Retired)	Dollars	1,214	0	98	340	-242	99	-143
600	Dental Benefits for Annuitants (Retired)	Dollars	889,727	0	612,443	441,753	170,690	738,392	909,083
601	State Auditors	Dollars	36,358	0	27,391	22,500	4,891	29,358	34,248
799	Legislature	Hours	6	0	642	1,307	-665	861	195
800	Legislative Counsel Bureau	Dollars	928,434	1,089,264	57,439	51,738	5,701	60,520	66,220
805	Governor's Office	Dollars	928,434	1,089,264	28,705	25,769	2,936	28,489	31,425
810	Office of Planning and Research	Dollars	928,434	1,089,264	4,057	3,839	218	3,998	4,216
815		Dollars	928,434	1,089,264	766	739	27	846	873
TOTALS:					1,019,401	925,888	93,514	1,183,116	1,276,630

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6125 Education Audit Appeals Panel

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	0	276	306	-30	320	289
005	Finance Budgets	Hours	494	0	90,955	37,541	53,414	111,368	164,782
011	Finance FSCU	Dollars	1,245	0	225	275	-50	265	215
105	Department of Technology	Dollars	1,245	0	153	186	-33	189	156
115	Department of FISCAL	Users	2	0	11,950	14,306	-2,356	12,148	9,792
150	General Services CFS	Hours	834	0	86,317	101,984	-15,667	97,983	82,315
201	Controller Accounting	Records	624	0	4,164	3,126	1,038	4,372	5,410
202	Controller Claims Audits	Warrants	117	0	313	213	100	329	430
203	Controller Payroll Disbursements	Warrants	85	0	24	37	-13	25	13
204	Controller General Disbursements	Warrants	117	0	-194	84	-278	30	-247
205	Controller Field Audits	Hours	1	0	245	195	50	257	307
211	Controller PPSD	Positions	3	0	429	556	-127	450	323
212	Controller CSPS Project	Positions	3	0	264	223	41	278	319
302	Treasurer Item Processing	Warrants	202	0	8	36	-28	36	8
303	Treasurer Cash Management	Dollars	1,245	0	250	245	5	249	255
400	Personnel Board	Positions	3	0	27	51	-24	29	5
410	Human Resources Office of	Positions	3	0	433	342	91	355	446
510	Administrative Law	Hours	127	0	23,989	8,075	15,914	25,221	41,134
520	State Library	Dollars	1,245	0	101	132	-31	101	70
600	Health Benefits for Annuitants (Retired)	Dollars	46,175	0	31,784	38,325	-6,541	38,321	31,780
601	Dental Benefits for Annuitants (Retired)	Dollars	1,824	0	1,374	1,814	-440	1,473	1,033
799	State Auditors	Hours	3	0	363	503	-140	487	347
800	Legislature	Dollars	253,451	294,286	15,680	12,788	2,892	16,351	19,243
805	Legislative Counsel Bureau	Dollars	253,451	294,286	7,836	6,369	1,467	7,697	9,164
810	Governor's Office	Dollars	253,451	294,286	1,108	949	159	1,080	1,239
815	Office of Planning and Research	Dollars	253,451	294,286	209	183	26	229	255
TOTALS:					278,284	228,844	49,440	319,642	369,082

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6255 California State Summer School for the Arts

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	3	0	767	919	-152	889	737
005	Finance Budgets	Hours	261	0	48,081	8,044	40,037	58,872	98,909
011	Finance FSCU	Dollars	3,474	0	628	778	-150	739	588
105	Department of Technology	Dollars	3,474	0	427	524	-97	527	431
115	Department of FI\$Cal	Users	5	0	29,874	28,611	1,263	30,371	31,634
150	General Services CFS	Hours	1,228	0	127,110	149,752	-22,642	144,288	121,646
201	Controller Accounting	Records	1,898	0	12,666	6,077	6,589	13,299	19,888
202	Controller Claims Audits	Warrants	482	0	1,291	596	695	1,356	2,051
203	Controller Payroll Disbursements	Warrants	95	0	27	29	-2	28	26
204	Controller General Disbursements	Warrants	482	0	-799	234	-1,033	125	-907
205	Controller Field Audits	Hours	3	0	684	586	98	719	817
211	Controller PPSD	Positions	4	0	644	278	366	676	1,041
212	Controller CSPS Project	Positions	4	0	397	111	286	416	702
301	Treasurer Investments	Dollars	121,871	0	76	83	-7	75	68
302	Treasurer Item Processing	Warrants	577	0	22	64	-42	104	61
303	Treasurer Cash Management	Dollars	3,474	0	699	693	6	696	702
400	Personnel Board	Positions	4	0	41	26	15	43	58
410	Human Resources Office of Administrative Law	Positions	4	0	650	171	479	533	1,012
510	State Library	Hours	0	0	91	218	-127	95	-32
520	Health Benefits for Annuitants (Retired)	Dollars	3,474	0	281	373	-92	282	190
600	Dental Benefits for Annuitants (Retired)	Dollars	62,807	0	43,233	32,760	10,473	52,124	62,597
601	State Auditors	Dollars	2,872	0	2,163	1,682	481	2,319	2,800
799	Legislature	Hours	9	0	1,014	1,508	-494	1,359	864
800	Legislative Counsel Bureau	Dollars	270,065	309,935	16,708	14,355	2,353	17,220	19,573
805	Governor's Office	Dollars	270,065	309,935	8,350	7,150	1,200	8,106	9,306
810	Office of Planning and Research	Dollars	270,065	309,935	1,180	1,065	115	1,137	1,253
815		Dollars	270,065	309,935	223	205	18	241	259
TOTALS:					296,526	256,892	39,634	336,639	376,274

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6360 Commission on Teacher Credentialing

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	36	0	8,260	17,157	-8,897	9,567	670
005	Finance Budgets	Hours	2,056	0	378,910	406,122	-27,212	463,947	436,735
011	Finance FSCU	Dollars	37,350	0	6,749	12,729	-5,980	7,941	1,961
105	Department of Technology	Dollars	37,350	0	4,596	8,578	-3,982	5,671	1,689
115	Department of FISCAL	Users	9	0	53,773	78,681	-24,908	54,668	29,759
150	General Services CFS	Hours	4,862	0	503,234	797,027	-293,793	571,246	277,453
201	Controller Accounting	Records	11,235	0	74,973	161,227	-86,254	78,722	-7,532
202	Controller Claims Audits	Warrants	1,892	0	5,069	26,101	-21,032	5,323	-15,709
203	Controller Payroll Disbursements	Warrants	4,471	0	1,273	1,985	-712	1,337	625
204	Controller General Disbursements	Warrants	1,892	0	-3,135	10,247	-13,382	492	-12,890
205	Controller Field Audits	Hours	36	0	7,348	8,401	-1,053	7,715	6,662
211	Controller PPSD	Positions	173	0	24,797	25,982	-1,185	26,037	24,852
212	Controller CSPA Project	Positions	173	0	15,282	10,398	4,884	16,046	20,930
301	Treasurer Investments	Dollars	1,507,831	0	938	656	282	932	1,214
302	Treasurer Item Processing	Warrants	6,363	0	239	3,152	-2,913	1,143	-1,771
303	Treasurer Cash Management	Dollars	37,350	0	7,511	11,342	-3,831	7,484	3,653
400	Personnel Board	Positions	173	0	1,575	2,399	-824	1,650	826
410	Human Resources Office of Administrative Law	Positions	173	0	25,040	15,972	9,068	20,531	29,600
510	State Library	Hours	240	0	45,394	48,669	-3,275	47,725	44,450
520	Health Benefits for Annuitants (Retired)	Dollars	37,350	0	3,018	6,104	-3,086	3,031	-55
600	Dental Benefits for Annuitants (Retired)	Dollars	2,517,241	0	1,732,743	1,700,821	31,922	2,089,081	2,121,002
601	State Auditors	Dollars	108,925	0	82,059	86,493	-4,434	87,951	83,517
799	Legislature	Hours	463	0	50,081	25,294	24,787	67,149	91,937
800	Legislative Counsel Bureau	Dollars	3,029,727	3,575,388	187,437	212,491	-25,054	198,649	173,595
805	Governor's Office	Dollars	3,029,727	3,575,388	93,673	105,834	-12,161	93,511	81,350
810	Office of Planning and Research	Dollars	3,029,727	3,575,388	13,240	15,766	-2,526	13,122	10,596
815		Dollars	3,029,727	3,575,388	2,500	3,034	-534	2,778	2,244
TOTALS:					3,326,576	3,802,662	-476,086	3,883,447	3,407,362

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6440 University of California

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
005	Finance Budgets	Hours	6,152	0	1,133,658	1,542,583	-408,925	1,388,077	979,152
011	Finance FSCU	Dollars	4,988,632	0	901,441	1,132,407	-230,966	1,060,658	829,692
105	Department of Technology	Dollars	4,988,632	0	613,811	763,126	-149,315	757,449	608,134
115	Department of FISCAL	Users	16	0	95,596	121,598	-26,002	97,187	71,185
201	Controller Accounting	Records	4,312	0	28,775	22,106	6,669	30,213	36,882
202	Controller Claims Audits	Warrants	415	0	1,112	981	131	1,167	1,298
204	Controller General Disbursements	Warrants	415	0	-688	385	-1,073	108	-965
211	Controller PPSD	Positions	0	0	0	556	-556	0	-556
212	Controller CSPA Project	Positions	0	0	0	223	-223	0	-223
301	Treasurer Investments	Dollars	143,363	0	89	360	-271	89	-182
302	Treasurer Item Processing	Warrants	415	0	16	81	-65	75	9
799	State Auditors	Hours	9,199	0	994,015	659,649	334,366	1,332,775	1,667,141
800	Legislature	Dollars	3,767,825	4,667,798	233,100	260,227	-27,127	259,343	232,216
805	Legislative Counsel Bureau	Dollars	3,767,825	4,667,798	116,494	129,609	-13,115	122,082	108,966
810	Governor's Office	Dollars	3,767,825	4,667,798	16,465	19,308	-2,843	17,131	14,288
815	Office of Planning and Research	Dollars	3,767,825	4,667,798	3,108	3,716	-608	3,627	3,019
TOTALS:					4,136,992	4,656,915	-519,923	5,069,980	4,550,058

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6600 Hastings College of the Law

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
005	Finance Budgets	Hours	171	0	31,423	73,132	-41,708	38,476	-3,233
011	Finance FSCU	Dollars	26,273	0	4,748	25,623	-20,875	5,586	-15,289
105	Department of Technology	Dollars	26,273	0	3,233	17,267	-14,034	3,989	-10,045
201	Controller Accounting	Records	137	0	914	728	186	960	1,146
202	Controller Claims Audits	Warrants	13	0	35	30	5	37	41
204	Controller General Disbursements	Warrants	13	0	-22	12	-34	3	-30
302	Treasurer Item Processing	Warrants	13	0	0	3	-3	2	-0
800	Legislature	Dollars	40,332	49,053	2,495	7,161	-4,666	2,725	-1,940
805	Legislative Counsel Bureau	Dollars	40,332	49,053	1,247	3,567	-2,320	1,283	-1,037
810	Governor's Office	Dollars	40,332	49,053	176	531	-355	180	-175
815	Office of Planning and Research	Dollars	40,332	49,053	33	102	-69	38	-31
TOTALS:					44,283	128,156	-83,872	53,279	-30,593

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6610 Total California State University

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
005	Finance Budgets	Hours	2,470	0	455,091	629,168	-174,077	557,224	383,147
011	Finance FSCU	Dollars	1,047,388	0	189,262	254,478	-65,216	222,690	157,474
105	Department of Technology	Dollars	1,047,388	0	128,873	171,492	-42,619	159,030	116,411
115	Department of FISCAL	Users	156	0	932,062	1,215,982	-283,920	947,572	663,651
201	Controller Accounting	Records	74,962	0	500,235	418,874	81,361	525,246	606,607
202	Controller Claims Audits	Warrants	816	0	2,186	1,613	573	2,296	2,869
203	Controller Payroll Disbursements	Warrants	1,244,098	0	354,267	422,652	-68,385	371,980	303,595
204	Controller General Disbursements	Warrants	816	0	-1,352	633	-1,985	212	-1,773
211	Controller PPSD	Positions	79,874	0	11,422,475	11,224,971	197,504	11,993,599	12,191,104
212	Controller CSPS Project	Positions	79,874	0	7,039,302	4,492,264	2,547,038	7,391,266	9,938,304
301	Treasurer Investments	Dollars	95,492,439	0	59,396	47,667	11,729	59,014	70,744
302	Treasurer Item Processing	Warrants	1,244,914	0	46,712	209,795	-163,083	223,540	60,457
303	Treasurer Cash Management	Dollars	1,047,388	0	210,635	226,751	-16,116	209,871	193,755
510	Office of Administrative Law	Hours	24	0	4,442	3,710	732	4,670	5,401
520	State Library	Dollars	1,047,388	0	84,635	122,027	-37,392	85,005	47,613
602	Health Benefits for Annuitants, CSU (Retired)	Dollars	834,678,689	0	454,195,417	456,434,249	-2,238,832	565,353,751	563,114,919
799	State Auditors	Hours	3,488	0	376,896	2,027,190	-1,650,294	505,342	-1,144,952
800	Legislature	Dollars	476,000,532	588,612,311	29,448,249	29,302,946	145,303	32,703,300	32,848,603
805	Legislative Counsel Bureau	Dollars	476,000,532	588,612,311	14,716,984	14,594,717	122,267	15,394,566	15,516,834
810	Governor's Office	Dollars	476,000,532	588,612,311	2,080,122	2,174,153	-94,031	2,160,207	2,066,177
815	Office of Planning and Research	Dollars	476,000,532	588,612,311	392,700	418,451	-25,751	457,352	431,601
TOTALS:					522,638,589	524,393,783	-1,755,194	639,327,736	637,572,541

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6870 Board of Governors of the California Community Colleges

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	24	0	5,501	7,659	-2,158	6,372	4,214
005	Finance Budgets	Hours	4,577	0	843,386	957,776	-114,390	1,032,662	918,272
011	Finance FSCU	Dollars	24,877	0	4,495	5,804	-1,309	5,289	3,980
105	Department of Technology	Dollars	24,877	0	3,061	3,911	-850	3,777	2,927
115	Department of FI\$Cal	Users	18	0	107,546	157,362	-49,816	109,335	59,519
201	Controller Accounting	Records	18,320	0	122,253	82,401	39,852	128,365	168,217
202	Controller Claims Audits	Warrants	2,549	0	6,829	3,673	3,156	7,171	10,327
203	Controller Payroll Disbursements	Warrants	4,916	0	1,400	2,065	-665	1,470	805
204	Controller General Disbursements	Warrants	2,549	0	-4,224	1,442	-5,666	663	-5,002
205	Controller Field Audits	Hours	24	0	4,894	3,907	987	5,138	6,125
211	Controller PPSD	Positions	214	0	30,632	27,803	2,829	32,163	34,992
212	Controller CSPS Project	Positions	214	0	18,877	11,127	7,750	19,821	27,572
301	Treasurer Investments	Dollars	10,131,580	0	6,302	7,871	-1,569	6,261	4,692
302	Treasurer Item Processing	Warrants	7,465	0	280	1,329	-1,049	1,340	292
303	Treasurer Cash Management	Dollars	24,877	0	5,003	5,171	-168	4,985	4,817
400	Personnel Board	Positions	214	0	1,945	2,568	-623	2,039	1,416
405	Personnel Board CRU	Hours	0	0	0	0	0	61,350	61,350
410	Human Resources Office of	Positions	214	0	30,932	17,091	13,841	25,362	39,204
510	Administrative Law	Hours	14	0	2,635	7,420	-4,785	2,770	-2,015
520	State Library	Dollars	24,877	0	2,010	2,783	-773	2,019	1,246
600	Health Benefits for Annuitants (Retired)	Dollars	3,085,879	0	2,124,165	1,675,084	449,081	2,560,999	3,010,080
601	Dental Benefits for Annuitants (Retired)	Dollars	122,252	0	92,099	82,217	9,882	98,712	108,595
799	State Auditors	Hours	14,018	0	1,514,691	1,111,587	403,104	2,030,897	2,434,000
800	Legislature	Dollars	4,924,712	6,148,962	304,672	256,180	48,492	341,636	390,129
805	Legislative Counsel Bureau	Dollars	4,924,712	6,148,962	152,262	127,594	24,668	160,820	185,488
810	Governor's Office	Dollars	4,924,712	6,148,962	21,521	19,007	2,514	22,567	25,081
815	Office of Planning and Research	Dollars	4,924,712	6,148,962	4,063	3,658	405	4,778	5,183
TOTALS:					5,407,231	4,584,490	822,740	6,678,762	7,501,503

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6980 Student Aid Commission, California (Renum/Retitled from 7980, 13/14)

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	22	0	5,054	6,434	-1,380	5,854	4,473
005	Finance Budgets	Hours	1,313	0	242,008	514,601	-272,593	296,320	23,727
011	Finance FSCU	Dollars	22,857	0	4,130	4,784	-654	4,860	4,206
105	Department of Technology	Dollars	22,857	0	2,812	3,224	-412	3,470	3,059
115	Department of FI\$Cal	Users	17	0	101,571	128,751	-27,180	103,261	76,081
150	General Services CFS	Hours	4,425	0	458,073	504,620	-46,547	519,981	473,435
201	Controller Accounting	Records	8,128	0	54,240	41,505	12,735	56,952	69,686
202	Controller Claims Audits	Warrants	12,119	0	32,469	65,805	-33,336	34,093	757
203	Controller Payroll Disbursements	Warrants	3,851	0	1,097	1,598	-501	1,151	650
204	Controller General Disbursements	Warrants	12,119	0	-20,081	25,834	-45,915	3,154	-42,761
205	Controller Field Audits	Hours	574	0	116,300	142,622	-26,322	122,115	95,793
211	Controller PPSD	Positions	138	0	19,782	16,612	3,170	20,771	23,941
212	Controller CSPS Project	Positions	138	0	12,191	6,648	5,543	12,801	18,344
301	Treasurer Investments	Dollars	5,189	0	3	3	0	3	3
302	Treasurer Item Processing	Warrants	15,970	0	599	6,256	-5,657	2,868	-2,789
303	Treasurer Cash Management	Dollars	22,857	0	4,597	4,263	334	4,580	4,914
400	Personnel Board	Positions	138	0	1,256	1,534	-278	1,317	1,039
405	Personnel Board CRU	Hours	548	0	73,284	67,661	5,623	0	5,623
410	Human Resources	Positions	138	0	19,976	10,212	9,764	16,379	26,143
510	Office of Administrative Law	Hours	73	0	13,781	12,658	1,123	14,488	15,611
520	State Library	Dollars	22,857	0	1,847	2,294	-447	1,855	1,408
600	Health Benefits for Annuitants (Retired)	Dollars	2,115,295	0	1,456,064	1,299,180	156,883	1,755,503	1,912,386
601	Dental Benefits for Annuitants (Retired)	Dollars	90,635	0	68,280	66,734	1,546	73,183	74,729
799	State Auditors	Hours	226	0	24,373	32,329	-7,956	32,680	24,724
800	Legislature	Dollars	2,693,706	3,087,638	166,649	181,872	-15,223	171,549	156,326
805	Legislative Counsel Bureau	Dollars	2,693,706	3,087,638	83,284	90,584	-7,300	80,754	73,454
810	Governor's Office	Dollars	2,693,706	3,087,638	11,771	13,494	-1,723	11,332	9,609
815	Office of Planning and Research	Dollars	2,693,706	3,087,638	2,222	2,597	-375	2,399	2,024
TOTALS:					2,957,632	3,254,709	-297,077	3,353,672	3,056,595