

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3100 Exposition Park

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	51	0	11,839	12,561	-722	13,713	12,991
005	Finance Budgets	Hours	774	0	142,547	230,364	-87,817	174,538	86,720
011	Finance FSCU	Dollars	53,544	0	9,675	9,443	232	11,384	11,617
105	Department of Technology	Dollars	53,544	0	6,588	6,364	224	8,130	8,354
115	Department of FI\$Cal	Users	29	0	173,268	350,489	-177,221	176,151	-1,070
150	General Services CFS	Hours	2,049	0	212,117	254,617	-42,500	240,785	198,285
201	Controller Accounting	Records	13,147	0	87,732	70,984	16,748	92,119	108,867
202	Controller Claims Audits	Warrants	2,456	0	6,580	5,403	1,177	6,909	8,086
203	Controller Payroll Disbursements	Warrants	3,087	0	879	1,339	-460	923	463
204	Controller General Disbursements	Warrants	2,456	0	-4,070	2,121	-6,191	639	-5,551
205	Controller Field Audits	Hours	52	0	10,532	6,252	4,280	11,059	15,339
211	Controller PPSD	Positions	152	0	21,765	22,409	-644	22,854	22,210
212	Controller CSPS Project	Positions	152	0	13,413	8,968	4,445	14,084	18,529
302	Treasurer Item Processing	Warrants	5,543	0	208	1,113	-905	995	90
303	Treasurer Cash Management	Dollars	53,544	0	10,768	8,414	2,354	10,729	13,083
400	Personnel Board	Positions	152	0	1,382	2,070	-688	1,449	761
405	Personnel Board CRU	Hours	0	0	0	0	0	61,350	61,350
410	Human Resources Office of Administrative Law	Positions	152	0	21,979	13,776	8,203	18,021	26,224
510	State Library	Hours	7	0	1,401	1,309	92	1,472	1,564
520	Health Benefits for Annuitants (Retired)	Dollars	53,544	0	4,327	4,528	-201	4,346	4,144
600	Dental Benefits for Annuitants (Retired)	Dollars	2,054,451	0	1,414,182	1,531,167	-116,986	1,705,008	1,588,022
601	State Auditors	Dollars	87,540	0	65,949	74,242	-8,293	70,684	62,391
799	Legislature	Hours	161	0	17,402	17,421	-19	23,332	23,313
800	Legislative Counsel Bureau	Dollars	2,230,464	2,670,674	137,990	161,588	-23,598	148,383	124,785
805	Governor's Office	Dollars	2,230,464	2,670,674	68,961	80,481	-11,520	69,849	58,329
810	Office of Planning and Research	Dollars	2,230,464	2,670,674	9,747	11,989	-2,242	9,801	7,560
815		Dollars	2,230,464	2,670,674	1,840	2,308	-468	2,075	1,607
TOTALS:					2,449,003	2,891,720	-442,717	2,900,782	2,458,064

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3125 California Tahoe Conservancy

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	9	0	2,170	4,596	-2,426	2,513	87
005	Finance Budgets	Hours	856	0	157,743	137,974	19,769	193,145	212,914
011	Finance FSCU	Dollars	9,808	0	1,772	3,405	-1,633	2,085	453
105	Department of Technology	Dollars	9,808	0	1,207	2,295	-1,088	1,489	401
115	Department of FI\$Cal	Users	10	0	59,748	71,528	-11,780	60,742	48,961
150	General Services CFS	Hours	4,120	0	426,449	496,729	-70,280	484,083	413,802
201	Controller Accounting	Records	7,241	0	48,320	34,664	13,656	50,736	64,393
202	Controller Claims Audits	Warrants	1,078	0	2,888	1,800	1,088	3,033	4,121
203	Controller Payroll Disbursements	Warrants	1,293	0	368	477	-109	387	278
204	Controller General Disbursements	Warrants	1,078	0	-1,786	707	-2,493	281	-2,213
205	Controller Field Audits	Hours	10	0	1,930	2,344	-414	2,026	1,612
211	Controller PPSD	Positions	55	0	7,923	6,965	958	8,319	9,276
212	Controller CSPS Project	Positions	55	0	4,882	2,787	2,095	5,127	7,222
301	Treasurer Investments	Dollars	15,905	0	10	10	-0	10	10
302	Treasurer Item Processing	Warrants	2,371	0	89	386	-297	426	129
303	Treasurer Cash Management	Dollars	9,808	0	1,972	3,034	-1,062	1,965	904
400	Personnel Board	Positions	55	0	503	643	-140	527	387
410	Human Resources Office of Administrative Law	Positions	55	0	8,000	4,281	3,719	6,560	10,279
510	State Library	Hours	1	0	257	436	-179	270	91
520	Health Benefits for Annuitants (Retired)	Dollars	9,808	0	793	1,633	-840	796	-44
600	Dental Benefits for Annuitants (Retired)	Dollars	912,609	0	628,194	557,860	70,334	757,382	827,717
601	State Auditors	Dollars	38,620	0	29,095	29,131	-36	31,184	31,147
799	Legislature	Hours	44	0	4,753	6,365	-1,612	6,373	4,761
800	Legislative Counsel Bureau	Dollars	1,387,280	1,619,458	85,825	84,006	1,819	89,977	91,797
805	Governor's Office	Dollars	1,387,280	1,619,458	42,892	41,840	1,052	42,355	43,407
810	Office of Planning and Research	Dollars	1,387,280	1,619,458	6,062	6,233	-171	5,943	5,773
815		Dollars	1,387,280	1,619,458	1,145	1,200	-55	1,258	1,203
TOTALS:					1,523,204	1,503,329	19,875	1,758,992	1,778,867

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3340 California Conservation Corps

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	133	0	30,765	48,100	-17,335	35,635	18,300
005	Finance Budgets	Hours	1,303	0	240,112	215,981	24,131	293,998	318,129
011	Finance FSCU	Dollars	139,129	0	25,140	35,779	-10,639	29,581	18,942
105	Department of Technology	Dollars	139,129	0	17,119	24,111	-6,992	21,125	14,132
115	Department of FI\$Cal	Users	157	0	938,036	1,187,370	-249,334	953,646	704,312
201	Controller Accounting	Records	51,649	0	344,663	251,216	93,447	361,896	455,343
202	Controller Claims Audits	Warrants	14,326	0	38,382	28,066	10,316	40,302	50,618
203	Controller Payroll Disbursements	Warrants	39,206	0	11,164	12,654	-1,490	11,722	10,233
204	Controller General Disbursements	Warrants	14,326	0	-23,738	11,018	-34,756	3,728	-31,028
205	Controller Field Audits	Hours	135	0	27,370	23,835	3,535	28,738	32,273
211	Controller PPSD	Positions	2,117	0	302,801	285,873	16,928	317,941	334,868
212	Controller CSPS Project	Positions	2,117	0	186,606	114,407	72,199	195,936	268,136
301	Treasurer Investments	Dollars	3,016,040	0	1,876	1,651	225	1,864	2,089
302	Treasurer Item Processing	Warrants	53,532	0	2,009	8,607	-6,598	9,612	3,014
303	Treasurer Cash Management	Dollars	139,129	0	27,980	31,881	-3,901	27,878	23,977
400	Personnel Board	Positions	2,117	0	19,230	26,401	-7,171	20,154	12,983
410	Human Resources Office of	Positions	2,117	0	305,771	175,732	130,039	250,709	380,748
510	Administrative Law	Hours	19	0	3,636	18,333	-14,697	3,823	-10,873
520	State Library	Dollars	139,129	0	11,242	17,157	-5,915	11,292	5,377
600	Health Benefits for Annuitants (Retired)	Dollars	6,305,919	0	4,340,679	4,052,674	288,005	5,233,339	5,521,344
601	Dental Benefits for Annuitants (Retired)	Dollars	266,056	0	200,434	195,523	4,911	214,827	219,738
799	State Auditors	Hours	398	0	43,020	74,374	-31,354	57,681	26,328
800	Legislature	Dollars	7,094,298	8,125,427	438,896	419,444	19,452	451,449	470,901
805	Legislative Counsel Bureau	Dollars	7,094,298	8,125,427	219,342	208,910	10,432	212,512	222,944
810	Governor's Office	Dollars	7,094,298	8,125,427	31,002	31,121	-119	29,820	29,701
815	Office of Planning and Research	Dollars	7,094,298	8,125,427	5,853	5,990	-137	6,313	6,176
TOTALS:					7,789,390	7,506,208	283,182	8,825,522	9,108,704

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3355 Office of Energy Infrastructure Safety

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	50	0	11,607	13,480	-1,873	13,445	11,572
005	Finance Budgets	Hours	405	0	74,651	127,248	-52,597	91,405	38,808
011	Finance FSCU	Dollars	52,497	0	9,486	9,927	-441	11,162	10,721
105	Department of Technology	Dollars	52,497	0	6,459	6,690	-231	7,971	7,740
115	Department of FI\$Cal	Users	10	0	59,748	71,528	-11,780	60,742	48,961
150	General Services CFS	Hours	3,004	0	310,946	293,405	17,541	352,970	370,510
201	Controller Accounting	Records	4,861	0	32,438	16,098	16,340	34,060	50,401
202	Controller Claims Audits	Warrants	779	0	2,087	938	1,149	2,191	3,341
203	Controller Payroll Disbursements	Warrants	4,527	0	1,289	653	636	1,354	1,990
204	Controller General Disbursements	Warrants	779	0	-1,291	368	-1,659	203	-1,456
205	Controller Field Audits	Hours	51	0	10,328	6,643	3,685	10,844	14,529
302	Treasurer Item Processing	Warrants	5,306	0	199	402	-203	953	750
303	Treasurer Cash Management	Dollars	52,497	0	10,557	8,845	1,712	10,519	12,232
405	Personnel Board CRU	Hours	0	0	0	0	0	61,350	61,350
510	Office of Administrative Law	Hours	7	0	1,372	27,063	-25,691	1,443	-24,248
520	State Library	Dollars	52,497	0	4,242	4,760	-518	4,261	3,743
600	Health Benefits for Annuitants (Retired)	Dollars	2,211,380	0	1,522,204	557,649	964,555	1,835,244	2,799,799
601	Dental Benefits for Annuitants (Retired)	Dollars	76,732	0	57,806	27,323	30,483	61,957	92,440
799	State Auditors	Hours	414	0	44,767	18,258	26,509	60,024	86,533
800	Legislature	Dollars	2,158,896	2,622,095	133,562	73,044	60,518	145,684	206,202
805	Legislative Counsel Bureau	Dollars	2,158,896	2,622,095	66,749	36,381	30,368	68,578	98,946
810	Governor's Office	Dollars	2,158,896	2,622,095	9,434	5,420	4,014	9,623	13,637
815	Office of Planning and Research	Dollars	2,158,896	2,622,095	1,781	1,043	738	2,037	2,775
TOTALS:					2,370,423	1,307,166	1,063,257	2,848,018	3,911,275

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3360 Energy Resources Conservation and Development Commission

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	500	0	115,874	80,268	35,606	134,214	169,820
005	Finance Budgets	Hours	3,088	0	568,967	531,908	37,059	696,657	733,716
011	Finance FSCU	Dollars	524,020	0	94,690	59,806	34,884	111,415	146,298
105	Department of Technology	Dollars	524,020	0	64,476	40,303	24,173	79,565	103,738
115	Department of FISCAL	Users	48	0	286,788	379,100	-92,312	291,561	199,249
201	Controller Accounting	Records	30,923	0	206,355	143,902	62,453	216,672	279,125
202	Controller Claims Audits	Warrants	4,433	0	11,877	8,081	3,796	12,471	16,267
203	Controller Payroll Disbursements	Warrants	22,724	0	6,471	6,444	27	6,794	6,821
204	Controller General Disbursements	Warrants	4,433	0	-7,345	3,173	-10,518	1,154	-9,365
205	Controller Field Audits	Hours	515	0	104,302	108,432	-4,130	109,517	105,386
211	Controller PPSD	Positions	911	0	130,264	100,815	29,449	136,777	166,226
212	Controller CSPS Project	Positions	911	0	80,277	40,346	39,931	84,291	124,223
301	Treasurer Investments	Dollars	102,189,473	0	63,562	56,650	6,912	63,153	70,065
302	Treasurer Item Processing	Warrants	27,157	0	1,019	3,867	-2,848	4,876	2,028
303	Treasurer Cash Management	Dollars	524,020	0	105,383	53,289	52,094	105,001	157,095
400	Personnel Board	Positions	911	0	8,273	9,310	-1,037	8,670	7,633
405	Personnel Board CRU	Hours	758	0	101,367	93,590	7,777	0	7,777
410	Human Resources Office of Administrative Law	Positions	911	0	131,542	61,973	69,569	107,854	177,423
510	State Library	Hours	219	0	41,342	130,512	-89,170	43,464	-45,706
520	Health Benefits for Annuitants (Retired)	Dollars	524,020	0	42,344	28,678	13,666	42,529	56,195
600	Dental Benefits for Annuitants (Retired)	Dollars	12,025,939	0	8,278,055	6,926,998	1,351,058	9,980,435	11,331,493
601	State Auditors	Dollars	488,028	0	367,658	323,163	44,495	394,059	438,554
799	Legislature	Hours	2,428	0	262,386	120,271	142,115	351,807	493,922
800	Legislative Counsel Bureau	Dollars	11,065,926	12,982,936	684,605	570,902	113,703	721,332	835,034
805	Governor's Office	Dollars	11,065,926	12,982,936	342,136	284,345	57,791	339,556	397,347
810	Office of Planning and Research	Dollars	11,065,926	12,982,936	48,358	42,358	6,000	47,647	53,647
815		Dollars	11,065,926	12,982,936	9,129	8,153	976	10,088	11,064
TOTALS:					12,150,154	10,216,637	1,933,517	14,101,559	16,035,077

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3480 Department of Conservation

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	240	0	55,600	59,435	-3,835	64,401	60,566
005	Finance Budgets	Hours	1,979	0	364,694	531,908	-167,214	446,540	279,326
011	Finance FSCU	Dollars	251,441	0	45,435	44,169	1,266	53,460	54,726
105	Department of Technology	Dollars	251,441	0	30,938	29,766	1,172	38,178	39,349
115	Department of FI\$Cal	Users	72	0	430,182	572,227	-142,045	437,341	295,296
201	Controller Accounting	Records	26,567	0	177,286	119,030	58,256	186,151	244,407
202	Controller Claims Audits	Warrants	5,032	0	13,482	7,854	5,628	14,156	19,784
203	Controller Payroll Disbursements	Warrants	18,334	0	5,221	6,378	-1,157	5,482	4,325
204	Controller General Disbursements	Warrants	5,032	0	-8,338	3,083	-11,421	1,309	-10,112
205	Controller Field Audits	Hours	244	0	49,463	29,501	19,962	51,936	71,898
211	Controller PPSD	Positions	734	0	105,023	91,598	13,425	110,275	123,700
212	Controller CSPS Project	Positions	734	0	64,723	36,658	28,065	67,959	96,023
301	Treasurer Investments	Dollars	6,566,359	0	4,084	3,369	715	4,058	4,773
302	Treasurer Item Processing	Warrants	23,366	0	877	3,816	-2,939	4,196	1,256
303	Treasurer Cash Management	Dollars	251,441	0	50,566	39,357	11,209	50,383	61,592
400	Personnel Board	Positions	734	0	6,670	8,459	-1,789	6,990	5,201
405	Personnel Board CRU	Hours	0	0	0	0	0	84,860	84,860
410	Human Resources Office of	Positions	734	0	106,054	56,307	49,747	86,956	136,703
510	Administrative Law	Hours	257	0	48,628	21,825	26,803	51,125	77,928
520	State Library	Dollars	251,441	0	20,318	21,180	-862	20,407	19,545
600	Health Benefits for Annuitants (Retired)	Dollars	11,157,812	0	7,680,480	6,881,670	798,810	9,259,969	10,058,779
601	Dental Benefits for Annuitants (Retired)	Dollars	443,089	0	333,803	317,713	16,090	357,772	373,863
799	State Auditors	Hours	686	0	74,175	96,485	-22,310	99,454	77,144
800	Legislature	Dollars	9,659,364	11,503,356	597,586	550,724	46,862	639,126	685,989
805	Legislative Counsel Bureau	Dollars	9,659,364	11,503,356	298,648	274,295	24,353	300,859	325,212
810	Governor's Office	Dollars	9,659,364	11,503,356	42,211	40,861	1,350	42,217	43,568
815	Office of Planning and Research	Dollars	9,659,364	11,503,356	7,969	7,864	105	8,938	9,043
TOTALS:					10,605,779	9,855,532	750,247	12,494,496	13,244,743

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3540 Department of Forestry and Fire Protection

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	2,984	0	691,787	863,956	-172,169	801,286	629,116
005	Finance Budgets	Hours	6,603	0	1,216,719	1,594,018	-377,299	1,489,779	1,112,480
011	Finance FSCU	Dollars	3,128,497	0	565,316	643,402	-78,086	665,165	587,080
105	Department of Technology	Dollars	3,128,497	0	384,937	433,587	-48,650	475,015	426,365
115	Department of FI\$Cal	Users	2,456	0	14,673,996	18,926,395	-4,252,399	14,918,180	10,665,781
201	Controller Accounting	Records	397,267	0	2,651,033	1,778,295	872,738	2,783,584	3,656,322
202	Controller Claims Audits	Warrants	107,367	0	287,659	188,994	98,665	302,042	400,708
203	Controller Payroll Disbursements	Warrants	327,088	0	93,141	109,650	-16,509	97,798	81,289
204	Controller General Disbursements	Warrants	107,367	0	-177,906	74,195	-252,101	27,939	-224,162
205	Controller Field Audits	Hours	3,069	0	621,314	432,750	188,564	652,380	840,945
211	Controller PPSD	Positions	10,851	0	1,551,699	1,286,304	265,395	1,629,284	1,894,679
212	Controller CSPS Project	Positions	10,851	0	956,262	514,782	441,480	1,004,075	1,445,555
301	Treasurer Investments	Dollars	2,052,503	0	1,277	805	472	1,268	1,740
302	Treasurer Item Processing	Warrants	434,455	0	16,302	70,085	-53,783	78,012	24,229
303	Treasurer Cash Management	Dollars	3,128,497	0	629,156	573,297	55,859	626,876	682,735
400	Personnel Board	Positions	10,851	0	98,544	118,791	-20,247	103,280	83,032
410	Human Resources Office of	Positions	10,851	0	1,566,923	790,717	776,206	1,284,757	2,060,963
510	Administrative Law	Hours	1,059	0	200,246	199,478	768	210,528	211,296
520	State Library	Dollars	3,128,497	0	252,801	308,521	-55,720	253,906	198,186
600	Health Benefits for Annuitants (Retired)	Dollars	166,722,906	0	114,763,712	100,550,840	14,212,873	138,364,840	152,577,713
601	Dental Benefits for Annuitants (Retired)	Dollars	7,682,005	0	5,787,269	5,309,071	478,198	6,202,835	6,681,034
799	State Auditors	Hours	9,155	0	989,264	1,419,301	-430,037	1,326,405	896,368
800	Legislature	Dollars	147,821,450	173,299,236	9,145,122	8,350,403	794,719	9,628,506	10,423,224
805	Legislative Counsel Bureau	Dollars	147,821,450	173,299,236	4,570,344	4,159,028	411,316	4,532,468	4,943,784
810	Governor's Office	Dollars	147,821,450	173,299,236	645,980	619,564	26,416	636,008	662,424
815	Office of Planning and Research	Dollars	147,821,450	173,299,236	121,953	119,245	2,708	134,654	137,361
TOTALS:					162,304,848	149,435,474	12,869,374	188,230,871	201,100,245

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3560 State Lands Commission

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	64	0	14,906	15,625	-719	17,265	16,547
005	Finance Budgets	Hours	608	0	111,995	142,606	-30,611	137,129	106,518
011	Finance FSCU	Dollars	67,414	0	12,182	11,678	504	14,333	14,837
105	Department of Technology	Dollars	67,414	0	8,295	7,870	425	10,236	10,661
115	Department of FISCAL	Users	26	0	155,344	200,279	-44,935	157,929	112,993
201	Controller Accounting	Records	16,626	0	110,948	116,686	-5,738	116,496	110,758
202	Controller Claims Audits	Warrants	1,539	0	4,123	2,928	1,195	4,329	5,525
203	Controller Payroll Disbursements	Warrants	4,951	0	1,410	2,069	-659	1,480	821
204	Controller General Disbursements	Warrants	1,539	0	-2,550	1,149	-3,699	400	-3,299
205	Controller Field Audits	Hours	66	0	13,262	7,815	5,447	13,925	19,371
211	Controller PPSD	Positions	209	0	29,917	28,596	1,321	31,413	32,733
212	Controller CSPS Project	Positions	209	0	18,437	11,444	6,993	19,359	26,351
301	Treasurer Investments	Dollars	20,032,348	0	12,460	10,667	1,793	12,380	14,173
302	Treasurer Item Processing	Warrants	6,490	0	244	1,269	-1,025	1,165	140
303	Treasurer Cash Management	Dollars	67,414	0	13,557	10,405	3,152	13,508	16,660
400	Personnel Board	Positions	209	0	1,900	2,641	-741	1,991	1,250
410	Human Resources Office of	Positions	209	0	30,210	17,578	12,632	24,770	37,402
510	Administrative Law	Hours	33	0	6,203	1,746	4,457	6,522	10,979
520	State Library	Dollars	67,414	0	5,447	5,600	-153	5,471	5,319
600	Health Benefits for Annuitants (Retired)	Dollars	3,029,691	0	2,085,488	2,022,002	63,486	2,514,368	2,577,854
601	Dental Benefits for Annuitants (Retired)	Dollars	132,219	0	99,608	99,925	-317	106,760	106,443
799	State Auditors	Hours	190	0	20,477	26,131	-5,654	27,456	21,802
800	Legislature	Dollars	2,753,862	3,238,686	170,370	168,416	1,954	179,941	181,896
805	Legislative Counsel Bureau	Dollars	2,753,862	3,238,686	85,144	83,882	1,262	84,705	85,966
810	Governor's Office	Dollars	2,753,862	3,238,686	12,034	12,496	-462	11,886	11,424
815	Office of Planning and Research	Dollars	2,753,862	3,238,686	2,272	2,405	-133	2,516	2,383
TOTALS:					3,023,683	3,013,908	9,775	3,517,734	3,527,509

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3600 Department of Fish and Wildlife

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	648	0	150,220	297,789	-147,569	173,998	26,429
005	Finance Budgets	Hours	2,081	0	383,506	494,855	-111,349	469,574	358,225
011	Finance FSCU	Dollars	679,345	0	122,757	221,756	-98,999	144,439	45,440
105	Department of Technology	Dollars	679,345	0	83,588	149,441	-65,853	103,148	37,295
115	Department of FISCAL	Users	362	0	2,162,861	3,004,190	-841,329	2,198,852	1,357,523
201	Controller Accounting	Records	145,885	0	973,516	766,949	206,567	1,022,192	1,228,759
202	Controller Claims Audits	Warrants	32,865	0	88,052	65,783	22,269	92,455	114,724
203	Controller Payroll Disbursements	Warrants	74,401	0	21,186	25,405	-4,219	22,246	18,027
204	Controller General Disbursements	Warrants	32,865	0	-54,457	25,825	-80,282	8,552	-71,730
205	Controller Field Audits	Hours	660	0	133,641	147,897	-14,256	140,323	126,068
211	Controller PPSD	Positions	3,251	0	464,898	433,439	31,459	488,142	519,601
212	Controller CSPS Project	Positions	3,251	0	286,501	173,463	113,038	300,826	413,865
301	Treasurer Investments	Dollars	10,871,856	0	6,762	5,173	1,589	6,719	8,308
302	Treasurer Item Processing	Warrants	107,266	0	4,025	18,064	-14,039	19,261	5,222
303	Treasurer Cash Management	Dollars	679,345	0	136,620	197,593	-60,973	136,124	75,151
400	Personnel Board	Positions	3,251	0	29,524	40,029	-10,505	30,943	20,438
410	Human Resources Office of	Positions	3,251	0	469,459	266,444	203,015	384,920	587,935
510	Administrative Law	Hours	1,540	0	291,111	230,688	60,423	306,060	366,482
520	State Library	Dollars	679,345	0	54,895	106,335	-51,440	55,135	3,695
600	Health Benefits for Annuitants (Retired)	Dollars	39,162,882	0	26,957,770	26,074,011	883,759	32,501,628	33,385,387
601	Dental Benefits for Annuitants (Retired)	Dollars	1,661,913	0	1,252,009	1,279,094	-27,085	1,341,912	1,314,827
799	State Auditors	Hours	2,457	0	265,530	464,836	-199,306	356,023	156,717
800	Legislature	Dollars	34,283,975	40,303,473	2,121,012	2,114,718	6,294	2,239,261	2,245,555
805	Legislative Counsel Bureau	Dollars	34,283,975	40,303,473	1,059,992	1,053,263	6,729	1,054,097	1,060,826
810	Governor's Office	Dollars	34,283,975	40,303,473	149,821	156,903	-7,082	147,914	140,832
815	Office of Planning and Research	Dollars	34,283,975	40,303,473	28,284	30,199	-1,915	31,316	29,401
TOTALS:					37,643,085	37,844,142	-201,057	43,776,061	43,575,004

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3640 Wildlife Conservation Board

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	13	0	2,967	613	2,354	3,437	5,791
005	Finance Budgets	Hours	673	0	123,945	164,789	-40,844	151,761	110,917
011	Finance FSCU	Dollars	13,421	0	2,425	416	2,009	2,853	4,862
105	Department of Technology	Dollars	13,421	0	1,651	281	1,370	2,038	3,408
115	Department of FISCAL	Users	12	0	71,697	78,681	-6,984	72,890	65,906
201	Controller Accounting	Records	9,937	0	66,311	58,156	8,155	69,627	77,782
202	Controller Claims Audits	Warrants	1,473	0	3,946	2,564	1,382	4,144	5,526
203	Controller Payroll Disbursements	Warrants	1,143	0	325	328	-3	342	339
204	Controller General Disbursements	Warrants	1,473	0	-2,441	1,006	-3,447	383	-3,063
205	Controller Field Audits	Hours	13	0	2,640	781	1,859	2,772	4,631
211	Controller PPSD	Positions	43	0	6,206	4,963	1,243	6,517	7,760
212	Controller CSPS Project	Positions	43	0	3,825	1,986	1,839	4,016	5,855
301	Treasurer Investments	Dollars	639,063	0	397	259	138	395	533
302	Treasurer Item Processing	Warrants	2,616	0	98	375	-277	470	193
303	Treasurer Cash Management	Dollars	13,421	0	2,699	371	2,328	2,689	5,017
400	Personnel Board	Positions	43	0	394	458	-64	413	349
405	Personnel Board CRU	Hours	0	0	0	0	0	26,757	26,757
410	Human Resources Office of	Positions	43	0	6,267	3,051	3,216	5,139	8,355
510	Administrative Law	Hours	2	0	352	0	352	370	721
520	State Library	Dollars	13,421	0	1,084	200	884	1,089	1,974
600	Health Benefits for Annuitants (Retired)	Dollars	590,676	0	406,592	351,592	55,000	490,207	545,207
601	Dental Benefits for Annuitants (Retired)	Dollars	30,447	0	22,937	18,293	4,644	24,584	29,228
799	State Auditors	Hours	36	0	3,916	838	3,078	5,250	8,328
800	Legislature	Dollars	728,236	878,143	45,053	42,308	2,745	48,790	51,535
805	Legislative Counsel Bureau	Dollars	728,236	878,143	22,516	21,072	1,444	22,967	24,411
810	Governor's Office	Dollars	728,236	878,143	3,182	3,139	43	3,223	3,266
815	Office of Planning and Research	Dollars	728,236	878,143	601	604	-3	682	679
TOTALS:					799,588	757,124	42,464	953,805	996,269

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3720 California Coastal Commission

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	42	0	9,641	12,255	-2,614	11,168	8,554
005	Finance Budgets	Hours	416	0	76,597	45,098	31,499	93,787	125,286
011	Finance FSCU	Dollars	43,598	0	7,878	9,045	-1,167	9,270	8,103
105	Department of Technology	Dollars	43,598	0	5,364	6,095	-731	6,620	5,889
115	Department of FI\$Cal	Users	16	0	95,596	114,445	-18,849	97,187	78,338
201	Controller Accounting	Records	8,946	0	59,698	42,517	17,181	62,683	79,864
202	Controller Claims Audits	Warrants	1,808	0	4,844	3,675	1,169	5,086	6,255
203	Controller Payroll Disbursements	Warrants	5,485	0	1,562	2,074	-512	1,640	1,128
204	Controller General Disbursements	Warrants	1,808	0	-2,996	1,443	-4,439	470	-3,968
205	Controller Field Audits	Hours	42	0	8,577	6,057	2,520	9,005	11,525
211	Controller PPSD	Positions	239	0	34,135	30,194	3,941	35,842	39,784
212	Controller CSPS Project	Positions	239	0	21,037	12,084	8,953	22,088	31,041
301	Treasurer Investments	Dollars	340	0	0	0	0	0	0
302	Treasurer Item Processing	Warrants	7,293	0	274	1,334	-1,060	1,310	249
303	Treasurer Cash Management	Dollars	43,598	0	8,768	8,059	709	8,736	9,445
400	Personnel Board	Positions	239	0	2,168	2,788	-620	2,272	1,652
405	Personnel Board CRU	Hours	0	0	0	0	0	61,350	61,350
410	Human Resources Office of	Positions	239	0	34,470	18,561	15,909	28,263	44,172
510	Administrative Law	Hours	27	0	5,109	2,619	2,490	5,371	7,861
520	State Library	Dollars	43,598	0	3,523	4,337	-814	3,538	2,724
600	Health Benefits for Annuitants (Retired)	Dollars	2,743,271	0	1,888,330	1,692,787	195,543	2,276,665	2,472,208
601	Dental Benefits for Annuitants (Retired)	Dollars	113,953	0	85,847	83,230	2,617	92,012	94,629
799	State Auditors	Hours	118	0	12,722	16,751	-4,029	17,058	13,029
800	Legislature	Dollars	2,363,145	2,851,422	146,198	129,710	16,488	158,425	174,913
805	Legislative Counsel Bureau	Dollars	2,363,145	2,851,422	73,064	64,604	8,460	74,576	83,036
810	Governor's Office	Dollars	2,363,145	2,851,422	10,327	9,624	703	10,465	11,168
815	Office of Planning and Research	Dollars	2,363,145	2,851,422	1,950	1,852	98	2,216	2,313
TOTALS:					2,594,684	2,321,238	273,446	3,097,103	3,370,549

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3760 State Coastal Conservancy

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	23	0	5,330	2,145	3,185	6,173	9,358
005	Finance Budgets	Hours	471	0	86,708	205,255	-118,547	106,167	-12,380
011	Finance FSCU	Dollars	24,097	0	4,354	1,694	2,660	5,123	7,784
105	Department of Technology	Dollars	24,097	0	2,965	1,142	1,823	3,659	5,482
115	Department of FISCAL	Users	18	0	107,546	150,209	-42,663	109,335	66,672
201	Controller Accounting	Records	16,561	0	110,514	78,652	31,862	116,040	147,903
202	Controller Claims Audits	Warrants	2,351	0	6,299	3,770	2,529	6,614	9,143
203	Controller Payroll Disbursements	Warrants	1,841	0	524	726	-202	550	349
204	Controller General Disbursements	Warrants	2,351	0	-3,896	1,480	-5,376	612	-4,764
205	Controller Field Audits	Hours	29	0	5,955	1,172	4,783	6,252	11,035
211	Controller PPSD	Positions	84	0	12,012	11,942	70	12,613	12,684
212	Controller CSPS Project	Positions	84	0	7,403	4,779	2,624	7,773	10,397
301	Treasurer Investments	Dollars	814,310	0	507	1,117	-610	503	-107
302	Treasurer Item Processing	Warrants	4,192	0	157	673	-516	753	237
303	Treasurer Cash Management	Dollars	24,097	0	4,846	1,509	3,337	4,828	8,165
400	Personnel Board	Positions	84	0	763	1,103	-340	800	459
410	Human Resources Office of	Positions	84	0	12,130	7,341	4,789	9,946	14,735
510	Administrative Law	Hours	3	0	629	218	411	662	1,073
520	State Library	Dollars	24,097	0	1,947	812	1,135	1,956	3,091
600	Health Benefits for Annuitants (Retired)	Dollars	1,038,677	0	714,973	742,815	-27,842	862,007	834,165
601	Dental Benefits for Annuitants (Retired)	Dollars	42,685	0	32,157	34,178	-2,021	34,466	32,445
799	State Auditors	Hours	65	0	7,031	3,183	3,848	9,427	13,275
800	Legislature	Dollars	1,120,855	1,306,260	69,343	77,007	-7,664	72,576	64,912
805	Legislative Counsel Bureau	Dollars	1,120,855	1,306,260	34,655	38,354	-3,699	34,164	30,465
810	Governor's Office	Dollars	1,120,855	1,306,260	4,898	5,714	-816	4,794	3,978
815	Office of Planning and Research	Dollars	1,120,855	1,306,260	925	1,100	-175	1,015	840
TOTALS:					1,230,675	1,378,090	-147,415	1,418,808	1,271,393

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3780 Native American Heritage Commission

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	4	0	846	1,225	-379	980	601
005	Finance Budgets	Hours	89	0	16,433	31,934	-15,501	20,121	4,620
011	Finance FSCU	Dollars	3,824	0	691	819	-128	813	685
105	Department of Technology	Dollars	3,824	0	471	552	-81	581	499
115	Department of FISCAL	Users	2	0	11,950	21,458	-9,508	12,148	2,640
150	General Services CFS	Hours	1,301	0	134,664	207,577	-72,913	152,864	79,950
201	Controller Accounting	Records	1,013	0	6,760	6,491	269	7,098	7,367
202	Controller Claims Audits	Warrants	195	0	522	423	99	549	648
203	Controller Payroll Disbursements	Warrants	327	0	93	90	3	98	101
204	Controller General Disbursements	Warrants	195	0	-323	166	-489	51	-438
205	Controller Field Audits	Hours	4	0	753	586	167	791	958
211	Controller PPSD	Positions	13	0	1,888	1,626	262	1,982	2,244
212	Controller CSPA Project	Positions	13	0	1,163	651	512	1,221	1,734
302	Treasurer Item Processing	Warrants	522	0	20	80	-60	94	33
303	Treasurer Cash Management	Dollars	3,824	0	769	730	39	766	805
400	Personnel Board	Positions	13	0	120	150	-30	126	96
405	Personnel Board CRU	Hours	0	0	0	0	0	22,167	22,167
410	Human Resources Office of Administrative Law	Positions	13	0	1,906	1,000	906	1,563	2,469
510	State Library	Hours	2	0	384	218	166	403	569
520	Health Benefits for Annuitants (Retired)	Dollars	3,824	0	309	393	-84	310	226
600	Dental Benefits for Annuitants (Retired)	Dollars	164,882	0	113,496	89,649	23,847	136,837	160,684
601	State Auditors	Dollars	7,777	0	5,859	5,262	597	6,279	6,876
799	Legislature	Hours	18	0	1,922	1,508	414	2,577	2,992
800	Legislative Counsel Bureau	Dollars	300,695	370,419	18,603	22,845	-4,242	20,580	16,338
805	Governor's Office	Dollars	300,695	370,419	9,297	11,378	-2,081	9,688	7,607
810	Office of Planning and Research	Dollars	300,695	370,419	1,314	1,695	-381	1,359	978
815		Dollars	300,695	370,419	248	326	-78	288	210
TOTALS:					330,157	408,832	-78,675	402,334	323,659

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3790 Department of Parks and Recreation

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	399	0	92,434	155,941	-63,507	107,065	43,558
005	Finance Budgets	Hours	2,508	0	462,095	720,100	-258,005	565,800	307,795
011	Finance FSCU	Dollars	418,023	0	75,536	116,130	-40,594	88,878	48,284
105	Department of Technology	Dollars	418,023	0	51,434	78,260	-26,826	63,471	36,645
115	Department of FISCAL	Users	633	0	3,782,019	5,142,887	-1,360,868	3,844,954	2,484,087
201	Controller Accounting	Records	234,099	0	1,562,184	1,275,863	286,321	1,640,293	1,926,614
202	Controller Claims Audits	Warrants	48,494	0	129,926	97,083	32,843	136,422	169,265
203	Controller Payroll Disbursements	Warrants	100,061	0	28,493	32,538	-4,045	29,918	25,873
204	Controller General Disbursements	Warrants	48,494	0	-80,354	38,113	-118,467	12,619	-105,848
205	Controller Field Audits	Hours	471	0	95,395	87,136	8,259	100,165	108,424
211	Controller PPSD	Positions	7,040	0	1,006,718	918,967	87,751	1,057,054	1,144,805
212	Controller CSPS Project	Positions	7,040	0	620,408	367,773	252,635	651,428	904,063
301	Treasurer Investments	Dollars	38,367,852	0	23,865	26,414	-2,549	23,711	21,162
302	Treasurer Item Processing	Warrants	148,555	0	5,574	24,201	-18,627	26,675	8,048
303	Treasurer Cash Management	Dollars	418,023	0	84,067	103,476	-19,409	83,762	64,352
400	Personnel Board	Positions	7,040	0	63,934	84,868	-20,934	67,006	46,072
405	Personnel Board CRU	Hours	1,260	0	168,499	155,572	12,927	0	12,927
410	Human Resources Office of Administrative Law	Positions	7,040	0	1,016,595	564,908	451,687	833,530	1,285,217
510	State Library	Hours	301	0	56,952	25,753	31,199	59,876	91,075
520	Health Benefits for Annuitants (Retired)	Dollars	418,023	0	33,779	55,686	-21,907	33,926	12,019
600	Dental Benefits for Annuitants (Retired)	Dollars	39,285,759	0	27,042,352	25,986,843	1,055,509	32,603,605	33,659,114
601	State Auditors	Dollars	1,656,339	0	1,247,810	1,267,928	-20,118	1,337,411	1,317,293
799	Legislature	Hours	2,561	0	276,771	338,702	-61,931	371,094	309,163
800	Legislative Counsel Bureau	Dollars	37,846,485	43,738,664	2,341,411	2,309,461	31,950	2,430,120	2,462,070
805	Governor's Office	Dollars	37,846,485	43,738,664	1,170,138	1,150,257	19,881	1,143,941	1,163,822
810	Office of Planning and Research	Dollars	37,846,485	43,738,664	165,389	171,352	-5,963	160,521	154,558
815		Dollars	37,846,485	43,738,664	31,223	32,979	-1,756	33,985	32,229
TOTALS:					41,554,645	41,329,191	225,454	47,507,231	47,732,686

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3810 Santa Monica Mountains Conservancy

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	0	0	93	919	-826	107	-719
005	Finance Budgets	Hours	96	0	17,603	28,277	-10,674	21,554	10,880
011	Finance FSCU	Dollars	416	0	75	621	-546	88	-457
105	Department of Technology	Dollars	416	0	51	419	-368	63	-305
115	Department of FISCAL	Users	3	0	17,924	14,306	3,618	18,223	21,841
150	General Services CFS	Hours	2,527	0	261,547	239,367	22,180	296,895	319,075
201	Controller Accounting	Records	2,517	0	16,796	12,992	3,804	17,636	21,441
202	Controller Claims Audits	Warrants	281	0	753	377	376	791	1,166
203	Controller Payroll Disbursements	Warrants	119	0	34	58	-24	36	11
204	Controller General Disbursements	Warrants	281	0	-466	148	-614	73	-540
205	Controller Field Audits	Hours	0	0	81	391	-310	85	-225
211	Controller PPSD	Positions	9	0	1,244	1,418	-174	1,306	1,133
212	Controller CSPS Project	Positions	9	0	767	567	200	805	1,005
302	Treasurer Item Processing	Warrants	400	0	15	60	-45	72	27
303	Treasurer Cash Management	Dollars	416	0	84	554	-470	83	-387
400	Personnel Board	Positions	9	0	79	131	-52	83	31
410	Human Resources Office of	Positions	9	0	1,256	872	384	1,030	1,414
510	Administrative Law	Hours	0	0	11	0	11	12	23
520	State Library	Dollars	416	0	34	298	-264	34	-231
600	Health Benefits for Annuitants (Retired)	Dollars	55,027	0	37,878	35,341	2,537	45,667	48,204
601	Dental Benefits for Annuitants (Retired)	Dollars	2,296	0	1,730	1,785	-55	1,854	1,798
799	State Auditors	Hours	1	0	121	1,173	-1,052	162	-890
800	Legislature	Dollars	357,710	406,659	22,130	20,852	1,278	22,594	23,872
805	Legislative Counsel Bureau	Dollars	357,710	406,659	11,060	10,386	674	10,636	11,309
810	Governor's Office	Dollars	357,710	406,659	1,563	1,547	16	1,492	1,509
815	Office of Planning and Research	Dollars	357,710	406,659	295	298	-3	316	313
TOTALS:					392,758	373,157	19,601	441,697	461,299

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3820 San Francisco Bay Conservation and Development Commission

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	12	0	2,761	3,370	-609	3,198	2,589
005	Finance Budgets	Hours	378	0	69,571	141,875	-72,304	85,184	12,880
011	Finance FSCU	Dollars	12,482	0	2,255	2,429	-174	2,654	2,480
105	Department of Technology	Dollars	12,482	0	1,536	1,637	-101	1,895	1,794
115	Department of FI\$Cal	Users	7	0	41,823	57,223	-15,400	42,519	27,120
150	General Services CFS	Hours	2,693	0	278,721	244,028	34,693	316,390	351,084
201	Controller Accounting	Records	2,698	0	18,004	12,210	5,794	18,904	24,699
202	Controller Claims Audits	Warrants	320	0	857	834	23	900	924
203	Controller Payroll Disbursements	Warrants	1,906	0	543	517	26	570	596
204	Controller General Disbursements	Warrants	320	0	-530	327	-857	83	-774
205	Controller Field Audits	Hours	12	0	2,456	1,563	893	2,579	3,472
211	Controller PPSD	Positions	86	0	12,327	10,635	1,692	12,943	14,636
212	Controller CSPS Project	Positions	86	0	7,597	4,256	3,341	7,977	11,317
301	Treasurer Investments	Dollars	78,195	0	49	31	18	48	66
302	Treasurer Item Processing	Warrants	2,226	0	84	326	-242	400	157
303	Treasurer Cash Management	Dollars	12,482	0	2,510	2,165	345	2,501	2,846
400	Personnel Board	Positions	86	0	783	982	-199	820	621
410	Human Resources Office of Administrative Law	Positions	86	0	12,448	6,537	5,911	10,206	16,117
510	State Library	Hours	57	0	10,770	10,476	294	11,323	11,616
520	Health Benefits for Annuitants (Retired)	Dollars	12,482	0	1,009	1,165	-156	1,013	857
600	Dental Benefits for Annuitants (Retired)	Dollars	726,534	0	500,110	461,938	38,172	602,957	641,129
601	State Auditors	Dollars	28,076	0	21,151	21,314	-163	22,670	22,506
799	Legislature	Hours	34	0	3,642	4,523	-881	4,884	4,003
800	Legislative Counsel Bureau	Dollars	990,476	1,152,620	61,277	60,725	552	64,040	64,591
805	Governor's Office	Dollars	990,476	1,152,620	30,624	30,245	379	30,146	30,524
810	Office of Planning and Research	Dollars	990,476	1,152,620	4,328	4,506	-178	4,230	4,052
815		Dollars	990,476	1,152,620	817	867	-50	896	846
TOTALS:					1,087,522	1,086,704	818	1,251,931	1,252,749

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3825 San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy

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	139	613	-474	161	-313
005	Finance Budgets	Hours	39	0	7,186	30,471	-23,285	8,799	-14,485
011	Finance FSCU	Dollars	625	0	113	486	-373	133	-240
105	Department of Technology	Dollars	625	0	77	328	-251	95	-156
115	Department of FISCAL	Users	4	0	23,899	21,458	2,441	24,297	26,738
150	General Services CFS	Hours	2,896	0	299,775	274,618	25,157	340,289	365,446
201	Controller Accounting	Records	3,863	0	25,778	18,097	7,681	27,067	34,749
202	Controller Claims Audits	Warrants	496	0	1,329	648	681	1,395	2,076
203	Controller Payroll Disbursements	Warrants	352	0	100	108	-8	105	97
204	Controller General Disbursements	Warrants	496	0	-822	255	-1,077	129	-948
205	Controller Field Audits	Hours	1	0	124	391	-267	130	-138
211	Controller PPSD	Positions	20	0	2,817	3,503	-686	2,958	2,272
212	Controller CSPS Project	Positions	20	0	1,736	1,402	334	1,823	2,157
302	Treasurer Item Processing	Warrants	848	0	32	107	-75	152	77
303	Treasurer Cash Management	Dollars	625	0	126	433	-307	125	-182
400	Personnel Board	Positions	20	0	179	324	-145	188	42
410	Human Resources Office of	Positions	20	0	2,845	2,153	692	2,333	3,024
510	Administrative Law	Hours	0	0	17	0	17	18	35
520	State Library	Dollars	625	0	51	233	-182	51	-132
600	Health Benefits for Annuitants (Retired)	Dollars	217,687	0	149,845	104,157	45,688	180,661	226,349
601	Dental Benefits for Annuitants (Retired)	Dollars	7,014	0	5,284	4,066	1,218	5,664	6,882
799	State Auditors	Hours	2	0	183	838	-655	245	-411
800	Legislature	Dollars	520,812	596,817	32,221	28,493	3,728	33,159	36,887
805	Legislative Counsel Bureau	Dollars	520,812	596,817	16,102	14,191	1,911	15,609	17,521
810	Governor's Office	Dollars	520,812	596,817	2,276	2,114	162	2,190	2,352
815	Office of Planning and Research	Dollars	520,812	596,817	430	407	23	464	486
TOTALS:					571,841	509,894	61,947	648,239	710,186

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3830 San Joaquin River Conservancy

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	10	0	2,413	306	2,107	2,795	4,902
005	Finance Budgets	Hours	103	0	19,061	36,322	-17,261	23,338	6,077
011	Finance FSCU	Dollars	10,910	0	1,972	127	1,845	2,320	4,164
105	Department of Technology	Dollars	10,910	0	1,342	85	1,257	1,657	2,914
115	Department of FI\$Cal	Users	4	0	23,899	21,458	2,441	24,297	26,738
201	Controller Accounting	Records	1,771	0	11,818	7,428	4,390	12,409	16,799
202	Controller Claims Audits	Warrants	261	0	699	379	320	734	1,055
203	Controller Payroll Disbursements	Warrants	112	0	32	27	5	33	38
204	Controller General Disbursements	Warrants	261	0	-432	149	-581	68	-514
205	Controller Field Audits	Hours	11	0	2,146	0	2,146	2,253	4,400
211	Controller PPSD	Positions	6	0	887	556	331	931	1,262
212	Controller CSPS Project	Positions	6	0	546	223	323	574	897
302	Treasurer Item Processing	Warrants	373	0	14	45	-31	67	36
303	Treasurer Cash Management	Dollars	10,910	0	2,194	113	2,081	2,186	4,267
400	Personnel Board	Positions	6	0	56	51	5	59	64
410	Human Resources	Positions	6	0	895	342	553	734	1,287
510	Office of Administrative Law	Hours	2	0	333	0	333	350	682
520	State Library	Dollars	10,910	0	882	61	821	885	1,706
600	Health Benefits for Annuitants (Retired)	Dollars	87,475	0	60,213	36,162	24,051	72,596	96,647
601	Dental Benefits for Annuitants (Retired)	Dollars	3,996	0	3,011	2,112	899	3,227	4,125
799	State Auditors	Hours	29	0	3,183	168	3,015	4,268	7,283
800	Legislature	Dollars	135,164	155,782	8,362	6,506	1,856	8,655	10,511
805	Legislative Counsel Bureau	Dollars	135,164	155,782	4,179	3,241	938	4,074	5,012
810	Governor's Office	Dollars	135,164	155,782	591	483	108	572	679
815	Office of Planning and Research	Dollars	135,164	155,782	112	93	19	121	140
TOTALS:					148,407	116,437	31,970	169,204	201,175

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3835 Baldwin Hills Conservancy

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	0	0	100	0	100	115	215
005	Finance Budgets	Hours	83	0	15,305	41,197	-25,891	18,740	-7,151
011	Finance FSCU	Dollars	450	0	81	96	-15	96	81
105	Department of Technology	Dollars	450	0	55	65	-10	68	59
115	Department of FI\$Cal	Users	4	0	23,899	35,764	-11,865	24,297	12,432
201	Controller Accounting	Records	1,480	0	9,876	9,253	623	10,370	10,993
202	Controller Claims Audits	Warrants	105	0	281	189	92	295	388
203	Controller Payroll Disbursements	Warrants	99	0	28	37	-9	30	21
204	Controller General Disbursements	Warrants	105	0	-174	74	-248	27	-221
205	Controller Field Audits	Hours	0	0	89	0	89	94	183
211	Controller PPSD	Positions	14	0	2,074	1,793	281	2,177	2,458
212	Controller CSPS Project	Positions	14	0	1,278	718	560	1,342	1,902
302	Treasurer Item Processing	Warrants	204	0	8	34	-26	37	10
303	Treasurer Cash Management	Dollars	450	0	90	85	5	90	96
400	Personnel Board	Positions	14	0	132	166	-34	138	104
410	Human Resources	Positions	14	0	2,094	1,102	992	1,717	2,709
510	Office of Administrative Law	Hours	0	0	11	0	11	12	23
520	State Library	Dollars	450	0	36	46	-10	37	27
600	Health Benefits for Annuitants (Retired)	Dollars	57,056	0	39,275	33,829	5,446	47,351	52,797
601	Dental Benefits for Annuitants (Retired)	Dollars	1,884	0	1,420	1,545	-125	1,522	1,396
799	State Auditors	Hours	1	0	132	168	-36	177	141
800	Legislature	Dollars	96,091	108,731	5,945	7,736	-1,791	6,041	4,250
805	Legislative Counsel Bureau	Dollars	96,091	108,731	2,971	3,853	-882	2,844	1,962
810	Governor's Office	Dollars	96,091	108,731	420	574	-154	399	245
815	Office of Planning and Research	Dollars	96,091	108,731	79	110	-31	84	54
TOTALS:					105,505	138,434	-32,928	118,100	85,172

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3840 Delta Protection Commission

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	2	0	440	613	-173	510	338
005	Finance Budgets	Hours	55	0	10,175	8,776	1,399	12,459	13,858
011	Finance FSCU	Dollars	1,994	0	360	434	-74	424	350
105	Department of Technology	Dollars	1,994	0	245	293	-48	303	255
115	Department of FI\$Cal	Users	1	0	5,975	21,458	-15,483	6,074	-9,409
150	General Services CFS	Hours	2,178	0	225,445	276,113	-50,668	255,914	205,246
201	Controller Accounting	Records	1,693	0	11,298	6,551	4,747	11,863	16,609
202	Controller Claims Audits	Warrants	157	0	421	191	230	442	671
203	Controller Payroll Disbursements	Warrants	130	0	37	63	-26	39	13
204	Controller General Disbursements	Warrants	157	0	-260	75	-335	41	-294
205	Controller Field Audits	Hours	2	0	393	195	198	412	610
211	Controller PPSD	Positions	7	0	1,058	1,070	-12	1,111	1,099
212	Controller CSPS Project	Positions	7	0	652	428	224	685	909
302	Treasurer Item Processing	Warrants	287	0	11	47	-36	52	15
303	Treasurer Cash Management	Dollars	1,994	0	401	387	14	400	414
400	Personnel Board	Positions	7	0	67	99	-32	70	39
410	Human Resources Office of	Positions	7	0	1,069	658	411	876	1,287
510	Administrative Law	Hours	0	0	53	0	53	56	109
520	State Library	Dollars	1,994	0	161	208	-47	162	115
600	Health Benefits for Annuitants (Retired)	Dollars	93,654	0	64,467	69,656	-5,189	77,724	72,535
601	Dental Benefits for Annuitants (Retired)	Dollars	3,297	0	2,483	3,441	-958	2,662	1,704
799	State Auditors	Hours	5	0	581	838	-257	779	523
800	Legislature	Dollars	325,533	373,057	20,139	24,011	-3,872	20,727	16,855
805	Legislative Counsel Bureau	Dollars	325,533	373,057	10,065	11,959	-1,894	9,757	7,863
810	Governor's Office	Dollars	325,533	373,057	1,423	1,782	-359	1,369	1,010
815	Office of Planning and Research	Dollars	325,533	373,057	269	343	-74	290	215
TOTALS:					357,428	429,689	-72,261	405,200	332,939

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3845 San Diego River Conservancy

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	0	0	95	306	-211	110	-101
005	Finance Budgets	Hours	84	0	15,486	26,327	-10,841	18,961	8,120
011	Finance FSCU	Dollars	426	0	77	117	-40	91	51
105	Department of Technology	Dollars	426	0	52	79	-27	65	38
115	Department of FI\$Cal	Users	2	0	11,950	14,306	-2,356	12,148	9,792
150	General Services CFS	Hours	1,756	0	181,740	211,679	-29,940	206,302	176,362
201	Controller Accounting	Records	1,158	0	7,728	6,865	863	8,114	8,976
202	Controller Claims Audits	Warrants	199	0	533	401	132	560	692
203	Controller Payroll Disbursements	Warrants	50	0	14	31	-17	15	-2
204	Controller General Disbursements	Warrants	199	0	-330	157	-487	52	-435
205	Controller Field Audits	Hours	0	0	83	0	83	87	170
211	Controller PPSD	Positions	4	0	572	556	16	601	617
212	Controller CSPS Project	Positions	4	0	353	223	130	370	500
302	Treasurer Item Processing	Warrants	249	0	9	48	-39	45	6
303	Treasurer Cash Management	Dollars	426	0	86	104	-18	85	67
400	Personnel Board	Positions	4	0	36	51	-15	38	23
410	Human Resources Office of	Positions	4	0	578	342	236	474	709
510	Administrative Law	Hours	0	0	11	0	11	12	23
520	State Library	Dollars	426	0	34	56	-22	35	13
600	Health Benefits for Annuitants (Retired)	Dollars	69,891	0	48,110	49,234	-1,124	58,003	56,879
601	Dental Benefits for Annuitants (Retired)	Dollars	3,066	0	2,310	2,434	-124	2,476	2,352
799	State Auditors	Hours	1	0	124	168	-44	167	123
800	Legislature	Dollars	269,651	308,809	16,682	19,222	-2,540	17,157	14,618
805	Legislative Counsel Bureau	Dollars	269,651	308,809	8,337	9,574	-1,237	8,077	6,840
810	Governor's Office	Dollars	269,651	308,809	1,178	1,426	-248	1,133	886
815	Office of Planning and Research	Dollars	269,651	308,809	222	274	-52	240	188
TOTALS:					296,071	343,980	-47,909	335,417	287,507

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3850 Coachella Valley Mountains Conservancy

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	137	0	137	158	295
005	Finance Budgets	Hours	84	0	15,514	34,614	-19,101	18,995	-105
011	Finance FSCU	Dollars	616	0	111	98	13	131	144
105	Department of Technology	Dollars	616	0	76	66	10	94	103
115	Department of FISCAL	Users	5	0	29,874	21,458	8,416	30,371	38,787
201	Controller Accounting	Records	1,921	0	12,819	7,538	5,281	13,460	18,741
202	Controller Claims Audits	Warrants	158	0	423	294	129	444	574
203	Controller Payroll Disbursements	Warrants	97	0	28	38	-10	29	19
204	Controller General Disbursements	Warrants	158	0	-262	115	-377	41	-336
205	Controller Field Audits	Hours	1	0	121	0	121	128	249
211	Controller PPSD	Positions	7	0	1,001	1,140	-139	1,051	912
212	Controller CSPA Project	Positions	7	0	617	456	161	648	809
302	Treasurer Item Processing	Warrants	255	0	10	43	-33	46	12
303	Treasurer Cash Management	Dollars	616	0	124	87	37	123	160
400	Personnel Board	Positions	7	0	64	105	-41	67	25
410	Human Resources Office of	Positions	7	0	1,011	701	310	829	1,139
510	Administrative Law	Hours	0	0	17	0	17	18	35
520	State Library	Dollars	616	0	50	47	3	50	53
600	Health Benefits for Annuitants (Retired)	Dollars	48,077	0	33,094	31,442	1,652	39,899	41,551
601	Dental Benefits for Annuitants (Retired)	Dollars	1,911	0	1,440	1,592	-152	1,543	1,391
799	State Auditors	Hours	2	0	179	168	11	240	252
800	Legislature	Dollars	96,447	108,366	5,967	6,132	-165	6,021	5,856
805	Legislative Counsel Bureau	Dollars	96,447	108,366	2,982	3,054	-72	2,834	2,762
810	Governor's Office	Dollars	96,447	108,366	421	455	-34	398	364
815	Office of Planning and Research	Dollars	96,447	108,366	80	88	-8	84	76
TOTALS:					105,896	109,731	-3,835	117,703	113,868

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3855 Sierra Nevada Conservancy

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	11	0	2,460	2,757	-297	2,849	2,552
005	Finance Budgets	Hours	277	0	51,079	69,231	-18,152	62,543	44,391
011	Finance FSCU	Dollars	11,122	0	2,010	1,964	46	2,365	2,410
105	Department of Technology	Dollars	11,122	0	1,368	1,323	45	1,689	1,734
115	Department of FISCAL	Users	8	0	47,798	64,375	-16,577	48,593	32,016
150	General Services CFS	Hours	2,333	0	241,499	324,686	-83,187	274,137	190,950
201	Controller Accounting	Records	5,449	0	36,362	25,177	11,185	38,180	49,365
202	Controller Claims Audits	Warrants	922	0	2,470	1,488	982	2,594	3,576
203	Controller Payroll Disbursements	Warrants	1,242	0	354	524	-170	371	201
204	Controller General Disbursements	Warrants	922	0	-1,528	584	-2,112	240	-1,872
205	Controller Field Audits	Hours	11	0	2,189	1,368	821	2,298	3,119
211	Controller PPSD	Positions	76	0	10,868	9,870	998	11,412	12,410
212	Controller CSPA Project	Positions	76	0	6,698	3,950	2,748	7,033	9,781
301	Treasurer Investments	Dollars	166,577	0	104	3	101	103	204
302	Treasurer Item Processing	Warrants	2,164	0	81	384	-303	389	86
303	Treasurer Cash Management	Dollars	11,122	0	2,237	1,750	487	2,229	2,715
400	Personnel Board	Positions	76	0	690	912	-222	723	502
405	Personnel Board CRU	Hours	0	0	0	0	0	26,757	26,757
410	Human Resources	Positions	76	0	10,975	6,067	4,908	8,999	13,907
510	Office of Administrative Law	Hours	2	0	291	218	73	306	379
520	State Library	Dollars	11,122	0	899	942	-43	903	859
600	Health Benefits for Annuitants (Retired)	Dollars	745,868	0	513,418	496,738	16,680	619,002	635,683
601	Dental Benefits for Annuitants (Retired)	Dollars	30,259	0	22,796	24,423	-1,627	24,433	22,805
799	State Auditors	Hours	30	0	3,245	3,685	-440	4,351	3,910
800	Legislature	Dollars	958,362	1,142,497	59,290	63,916	-4,626	63,477	58,851
805	Legislative Counsel Bureau	Dollars	958,362	1,142,497	29,631	31,834	-2,203	29,881	27,678
810	Governor's Office	Dollars	958,362	1,142,497	4,188	4,742	-554	4,193	3,639
815	Office of Planning and Research	Dollars	958,362	1,142,497	791	913	-122	888	765
TOTALS:					1,052,262	1,143,824	-91,562	1,240,935	1,149,373

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3860 Department of Water Resources

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	4,547	0	1,054,026	1,035,215	18,811	1,220,861	1,239,672
005	Finance Budgets	Hours	6,871	0	1,266,026	1,165,225	100,801	1,550,151	1,650,952
011	Finance FSCU	Dollars	4,766,675	0	861,333	770,955	90,378	1,013,467	1,103,845
105	Department of Technology	Dollars	4,766,675	0	586,501	519,544	66,957	723,748	790,705
115	Department of FI\$Cal	Users	94	0	561,627	658,061	-96,434	570,973	474,539
201	Controller Accounting	Records	70,717	0	471,907	328,537	143,370	495,502	638,872
202	Controller Claims Audits	Warrants	18,342	0	49,142	33,491	15,651	51,599	67,250
203	Controller Payroll Disbursements	Warrants	96,580	0	27,502	27,985	-483	28,877	28,394
204	Controller General Disbursements	Warrants	18,342	0	-30,393	13,148	-43,541	4,773	-38,768
205	Controller Field Audits	Hours	7,035	0	1,424,443	818,415	606,028	1,495,666	2,101,694
211	Controller PPSD	Positions	3,696	0	528,578	492,729	35,849	555,007	590,856
212	Controller CSPS Project	Positions	3,696	0	325,746	197,192	128,554	342,033	470,586
301	Treasurer Investments	Dollars	96,088,636	0	59,767	51,941	7,826	59,383	67,209
302	Treasurer Item Processing	Warrants	114,922	0	4,312	16,663	-12,351	20,636	8,285
303	Treasurer Cash Management	Dollars	4,766,675	0	958,602	686,952	271,650	955,127	1,226,777
400	Personnel Board	Positions	3,696	0	33,568	45,504	-11,936	35,182	23,246
405	Personnel Board CRU	Hours	1,260	0	168,499	155,572	12,927	0	12,927
410	Human Resources Office of Administrative Law	Positions	3,696	0	533,764	302,891	230,873	437,646	668,519
510	State Library	Hours	931	0	175,877	116,763	59,114	184,908	244,022
520	Health Benefits for Annuitants (Retired)	Dollars	4,766,675	0	385,176	369,685	15,491	386,859	402,350
600	Dental Benefits for Annuitants (Retired)	Dollars	55,060,916	0	37,901,182	37,264,325	636,857	45,695,550	46,332,407
601	State Auditors	Dollars	2,398,116	0	1,806,630	1,844,848	-38,218	1,936,359	1,898,141
799	Legislature	Hours	13,227	0	1,429,218	2,304,416	-875,198	1,916,294	1,041,096
800	Legislative Counsel Bureau	Dollars	50,583,034	59,680,601	3,129,370	3,017,958	111,412	3,315,854	3,427,266
805	Governor's Office	Dollars	50,583,034	59,680,601	1,563,926	1,503,133	60,793	1,560,886	1,621,680
810	Office of Planning and Research	Dollars	50,583,034	59,680,601	221,048	223,920	-2,872	219,028	216,156
815		Dollars	50,583,034	59,680,601	41,731	43,097	-1,366	46,372	45,006
TOTALS:					55,539,109	54,008,165	1,530,945	64,822,741	66,353,685

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3875 Sacramento-San Joaquin Delta Conservancy

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	2	0	505	613	-108	585	478
005	Finance Budgets	Hours	82	0	15,193	21,696	-6,503	18,603	12,100
011	Finance FSCU	Dollars	2,287	0	413	504	-91	486	396
105	Department of Technology	Dollars	2,287	0	281	340	-59	347	289
115	Department of FISCAL	Users	8	0	47,798	78,681	-30,883	48,593	17,710
150	General Services CFS	Hours	1,983	0	205,219	264,538	-59,319	232,954	173,635
201	Controller Accounting	Records	2,439	0	16,276	14,179	2,097	17,090	19,187
202	Controller Claims Audits	Warrants	275	0	737	741	-4	774	769
203	Controller Payroll Disbursements	Warrants	432	0	123	137	-14	129	115
204	Controller General Disbursements	Warrants	275	0	-456	291	-747	72	-675
205	Controller Field Audits	Hours	2	0	449	391	58	472	530
211	Controller PPSD	Positions	15	0	2,102	2,363	-261	2,207	1,946
212	Controller CSPS Project	Positions	15	0	1,296	946	350	1,360	1,710
302	Treasurer Item Processing	Warrants	707	0	27	129	-102	127	24
303	Treasurer Cash Management	Dollars	2,287	0	460	449	11	458	469
400	Personnel Board	Positions	15	0	134	218	-84	140	55
410	Human Resources Office of	Positions	15	0	2,123	1,453	670	1,741	2,410
510	Administrative Law	Hours	62	0	11,684	0	11,684	12,284	23,969
520	State Library	Dollars	2,287	0	185	242	-57	186	128
600	Health Benefits for Annuitants (Retired)	Dollars	242,971	0	167,249	151,436	15,813	201,643	217,456
601	Dental Benefits for Annuitants (Retired)	Dollars	9,273	0	6,986	6,299	687	7,487	8,174
799	State Auditors	Hours	6	0	668	1,005	-337	895	558
800	Legislature	Dollars	479,452	548,635	29,662	33,518	-3,856	30,482	26,626
805	Legislative Counsel Bureau	Dollars	479,452	548,635	14,824	16,694	-1,870	14,349	12,479
810	Governor's Office	Dollars	479,452	548,635	2,095	2,487	-392	2,013	1,622
815	Office of Planning and Research	Dollars	479,452	548,635	396	479	-83	426	343
TOTALS:					526,428	599,829	-73,402	595,905	522,504

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3885 Delta Stewardship Council

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	5,598	7,353	-1,755	6,485	4,730
005	Finance Budgets	Hours	120	0	22,190	29,009	-6,819	27,170	20,350
011	Finance FSCU	Dollars	25,317	0	4,575	5,580	-1,005	5,383	4,378
105	Department of Technology	Dollars	25,317	0	3,115	3,760	-645	3,844	3,199
115	Department of FI\$Cal	Users	13	0	77,672	107,292	-29,620	78,964	49,344
150	General Services CFS	Hours	1,973	0	204,177	286,919	-82,742	231,771	149,029
201	Controller Accounting	Records	3,418	0	22,809	20,874	1,935	23,949	25,884
202	Controller Claims Audits	Warrants	553	0	1,482	1,303	179	1,556	1,734
203	Controller Payroll Disbursements	Warrants	1,830	0	521	683	-162	547	385
204	Controller General Disbursements	Warrants	553	0	-916	512	-1,428	144	-1,284
205	Controller Field Audits	Hours	25	0	4,981	3,712	1,269	5,230	6,498
211	Controller PPSD	Positions	75	0	10,683	10,246	437	11,217	11,653
212	Controller CSPA Project	Positions	75	0	6,583	4,100	2,483	6,912	9,396
302	Treasurer Item Processing	Warrants	2,383	0	89	447	-358	428	70
303	Treasurer Cash Management	Dollars	25,317	0	5,091	4,972	119	5,073	5,192
400	Personnel Board	Positions	75	0	678	946	-268	711	443
405	Personnel Board CRU	Hours	323	0	43,195	39,881	3,314	0	3,314
410	Human Resources Office of Administrative Law	Positions	75	0	10,787	6,298	4,489	8,845	13,334
510	State Library	Hours	103	0	19,420	22,698	-3,278	20,418	17,140
520	Health Benefits for Annuitants (Retired)	Dollars	25,317	0	2,046	2,676	-630	2,055	1,424
600	Dental Benefits for Annuitants (Retired)	Dollars	1,009,750	0	695,061	706,113	-11,052	838,001	826,949
601	State Auditors	Dollars	44,019	0	33,162	34,083	-921	35,543	34,621
799	Legislature	Hours	68	0	7,388	10,218	-2,830	9,905	7,075
800	Legislative Counsel Bureau	Dollars	1,180,387	1,324,149	73,026	80,304	-7,278	73,570	66,292
805	Governor's Office	Dollars	1,180,387	1,324,149	36,495	39,996	-3,501	34,632	31,131
810	Office of Planning and Research	Dollars	1,180,387	1,324,149	5,158	5,958	-800	4,860	4,060
815		Dollars	1,180,387	1,324,149	974	1,147	-173	1,029	856
TOTALS:					1,296,040	1,437,080	-141,041	1,438,239	1,297,199