

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1045 Cannabis Control Appeals Panel

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	3	0	746	972	-226	836	610
005	Finance Budgets	Hours	222	0	42,678	74,997	-32,319	50,363	18,044
011	Finance FSCU	Dollars	3,318	0	507	730	-223	717	494
105	Department of Technology	Dollars	3,318	0	420	490	-70	514	444
115	Department of FISCAL	Users	3	0	23,042	17,287	5,754	24,623	30,377
150	General Services CFS	Hours	910	0	99,702	137,984	-38,282	139,782	101,500
201	Controller Accounting	Records	628	0	3,949	4,209	-260	4,146	3,886
202	Controller Claims Audits	Warrants	0	0	0	279	-279	0	-279
203	Controller Payroll Disbursements	Warrants	137	0	47	60	-12	50	37
204	Controller General Disbursements	Warrants	0	0	0	232	-232	0	-232
205	Controller Field Audits	Hours	3	0	618	517	102	649	751
211	Controller PPSD	Positions	10	0	1,381	1,231	150	1,450	1,600
212	Controller CSPA Project	Positions	10	0	3,515	675	2,840	3,650	6,490
302	Treasurer Item Processing	Warrants	137	0	6	50	-45	27	-18
303	Treasurer Cash Management	Dollars	3,318	0	656	644	12	654	666
400	Personnel Board	Positions	10	0	76	104	-28	97	69
405	Personnel Board CRU	Hours	124	0	16,970	0	16,970	0	16,970
410	Human Resources Office of Administrative Law	Positions	10	0	1,608	821	787	993	1,780
510	State Library	Hours	1	0	95	81	13	101	115
520	Health Benefits for Annuitants (Retired)	Dollars	3,318	0	300	290	10	272	282
600	Dental Benefits for Annuitants (Retired)	Dollars	198,987	0	140,997	121,173	19,824	162,487	182,312
601	State Auditors	Dollars	8,723	0	6,616	5,590	1,026	6,967	7,993
799	Legislature	Hours	8	0	1,003	1,345	-342	1,150	808
800	Legislative Counsel Bureau	Dollars	344,934	399,528	20,209	20,823	-614	21,547	20,933
805	Governor's Office	Dollars	344,934	399,528	9,822	10,457	-635	10,015	9,380
810	Office of Planning and Research	Dollars	344,934	399,528	1,321	1,576	-254	1,354	1,100
815		Dollars	344,934	399,528	329	288	41	293	334
TOTALS:					376,615	402,907	-26,292	432,737	406,446

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1111 Department of Consumer Affairs

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	686	0	152,753	193,319	-40,566	171,078	130,512
005	Finance Budgets	Hours	2,933	0	564,191	690,176	-125,986	665,781	539,796
011	Finance FSCU	Dollars	679,966	0	103,927	145,062	-41,135	146,836	105,701
105	Department of Technology	Dollars	679,966	0	86,135	97,483	-11,348	105,353	94,005
115	Department of FISCAL	Users	96	0	737,330	581,998	155,332	787,925	943,257
201	Controller Accounting	Records	325,330	0	2,045,511	1,994,293	51,217	2,147,786	2,199,003
202	Controller Claims Audits	Warrants	186	0	835	118,314	-117,479	876	-116,603
203	Controller Payroll Disbursements	Warrants	74,340	0	25,740	27,645	-1,905	27,027	25,123
204	Controller General Disbursements	Warrants	186	0	-533	98,398	-98,931	70	-98,860
205	Controller Field Audits	Hours	640	0	126,816	102,753	24,062	133,156	157,219
211	Controller PPSD	Positions	3,427	0	473,304	541,289	-67,984	496,969	428,985
212	Controller CSPS Project	Positions	3,427	0	1,204,709	296,971	907,738	1,250,863	2,158,601
301	Treasurer Investments	Dollars	39,288,372	0	25,695	18,563	7,132	25,537	32,669
302	Treasurer Item Processing	Warrants	74,526	0	3,056	22,345	-19,290	14,624	-4,666
303	Treasurer Cash Management	Dollars	679,966	0	134,476	127,978	6,498	133,989	140,486
400	Personnel Board	Positions	3,427	0	25,982	45,817	-19,835	33,374	13,539
405	Personnel Board CRU	Hours	0	0	0	158,613	-158,613	0	-158,613
410	Human Resources Office of	Positions	3,427	0	551,119	361,155	189,964	340,298	530,262
510	Administrative Law	Hours	2,100	0	382,818	531,104	-148,286	409,435	261,149
520	State Library	Dollars	679,966	0	61,547	57,726	3,821	55,648	59,470
600	Health Benefits for Annuitants (Retired)	Dollars	50,103,184	0	35,501,814	34,777,307	724,507	40,912,807	41,637,314
601	Dental Benefits for Annuitants (Retired)	Dollars	1,999,089	0	1,516,223	1,552,435	-36,212	1,596,794	1,560,582
799	State Auditors	Hours	2,049	0	266,146	405,932	-139,786	305,267	165,481
800	Legislature	Dollars	43,989,593	49,761,497	2,577,306	2,418,542	158,764	2,683,638	2,842,402
805	Legislative Counsel Bureau	Dollars	43,989,593	49,761,497	1,252,604	1,214,532	38,072	1,247,421	1,285,493
810	Governor's Office	Dollars	43,989,593	49,761,497	168,524	183,039	-14,515	168,642	154,127
815	Office of Planning and Research	Dollars	43,989,593	49,761,497	41,922	33,455	8,467	36,525	44,992
TOTALS:					48,029,949	46,796,244	1,233,705	53,897,722	55,131,427

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1115 Department of Cannabis Control

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	202	0	44,983	124,108	-79,125	50,379	-28,746
005	Finance Budgets	Hours	1,878	0	361,107	380,375	-19,268	426,130	406,862
011	Finance FSCU	Dollars	197,760	0	30,226	32,800	-2,574	42,705	40,131
105	Department of Technology	Dollars	197,760	0	25,051	22,042	3,009	30,641	33,650
115	Department of FISCAL	Users	39	0	299,540	299,643	-102	320,095	319,992
201	Controller Accounting	Records	21,357	0	134,282	115,633	18,649	140,996	159,645
202	Controller Claims Audits	Warrants	0	0	0	5,696	-5,696	0	-5,696
203	Controller Payroll Disbursements	Warrants	11,700	0	4,051	3,537	515	4,254	4,768
204	Controller General Disbursements	Warrants	0	0	0	4,737	-4,737	0	-4,737
205	Controller Field Audits	Hours	186	0	36,882	23,235	13,647	38,726	52,374
211	Controller PPSD	Positions	583	0	80,477	78,888	1,589	84,501	86,090
212	Controller CSPS Project	Positions	583	0	204,839	43,281	161,559	212,687	374,245
301	Treasurer Investments	Dollars	5,308,595	0	3,472	5,552	-2,080	3,451	1,371
302	Treasurer Item Processing	Warrants	11,700	0	480	2,116	-1,636	2,296	660
303	Treasurer Cash Management	Dollars	197,760	0	39,111	28,937	10,173	38,969	49,142
400	Personnel Board	Positions	583	0	4,418	6,677	-2,260	5,675	3,415
405	Personnel Board CRU	Hours	608	0	83,208	0	83,208	0	83,208
410	Human Resources Office of Administrative Law	Positions	583	0	93,708	52,635	41,073	57,862	98,935
510	State Library	Hours	152	0	27,705	42,516	-14,811	29,631	14,820
520	Health Benefits for Annuitants (Retired)	Dollars	197,760	0	17,900	13,053	4,848	16,185	21,032
600	Dental Benefits for Annuitants (Retired)	Dollars	9,264,752	0	6,564,762	6,005,145	559,617	7,565,328	8,124,945
601	State Auditors	Dollars	376,950	0	285,900	272,072	13,828	301,093	314,921
799	Legislature	Hours	1,930	0	250,680	1,063,662	-812,981	287,527	-525,454
800	Legislative Counsel Bureau	Dollars	8,592,783	9,659,129	503,443	485,792	17,650	520,917	538,567
805	Governor's Office	Dollars	8,592,783	9,659,129	244,679	243,953	727	242,135	242,862
810	Office of Planning and Research	Dollars	8,592,783	9,659,129	32,919	36,765	-3,846	32,735	28,888
815		Dollars	8,592,783	9,659,129	8,189	6,720	1,469	7,090	8,559
TOTALS:					9,382,013	9,399,568	-17,555	10,462,005	10,444,450

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1700 Civil Rights Department

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	79	0	17,514	19,505	-1,991	19,615	17,625
005	Finance Budgets	Hours	490	0	94,323	81,512	12,812	111,308	124,119
011	Finance FSCU	Dollars	77,964	0	11,916	14,637	-2,721	16,836	14,115
105	Department of Technology	Dollars	77,964	0	9,876	9,836	40	12,080	12,120
115	Department of FISCAL	Users	22	0	168,971	155,584	13,388	180,566	193,954
201	Controller Accounting	Records	8,696	0	54,676	60,557	-5,881	57,410	51,529
202	Controller Claims Audits	Warrants	1	0	4	4,819	-4,814	5	-4,810
203	Controller Payroll Disbursements	Warrants	8,393	0	2,906	3,146	-240	3,051	2,811
204	Controller General Disbursements	Warrants	1	0	-3	4,008	-4,011	0	-4,010
205	Controller Field Audits	Hours	73	0	14,540	10,369	4,171	15,267	19,438
211	Controller PPSD	Positions	362	0	49,955	48,268	1,686	52,452	54,139
212	Controller CSPS Project	Positions	362	0	127,150	26,482	100,668	132,021	232,690
302	Treasurer Item Processing	Warrants	8,394	0	344	1,863	-1,519	1,647	128
303	Treasurer Cash Management	Dollars	77,964	0	15,419	12,913	2,506	15,363	17,869
400	Personnel Board	Positions	362	0	2,742	4,086	-1,343	3,522	2,179
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	56,806	111,275
410	Human Resources Office of	Positions	362	0	58,167	32,205	25,962	35,917	61,879
510	Administrative Law	Hours	162	0	29,549	22,733	6,816	31,603	38,419
520	State Library	Dollars	77,964	0	7,057	5,825	1,232	6,381	7,613
600	Health Benefits for Annuitants (Retired)	Dollars	5,503,426	0	3,899,584	3,429,412	470,172	4,493,938	4,964,110
601	Dental Benefits for Annuitants (Retired)	Dollars	218,120	0	165,435	158,202	7,232	174,226	181,458
799	State Auditors	Hours	342	0	44,398	37,533	6,865	50,924	57,789
800	Legislature	Dollars	4,828,994	5,470,939	282,926	233,341	49,585	295,048	344,633
805	Legislative Counsel Bureau	Dollars	4,828,994	5,470,939	137,506	117,178	20,328	137,145	157,473
810	Governor's Office	Dollars	4,828,994	5,470,939	18,500	17,660	840	18,541	19,381
815	Office of Planning and Research	Dollars	4,828,994	5,470,939	4,602	3,228	1,374	4,016	5,390
TOTALS:					5,272,527	4,514,900	757,628	5,925,688	6,683,316

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1701 Department of Financial Protection and Innovation

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	179	0	39,851	47,734	-7,883	44,632	36,749
005	Finance Budgets	Hours	1,048	0	201,512	283,050	-81,538	237,797	156,259
011	Finance FSCU	Dollars	177,389	0	27,112	35,820	-8,707	38,306	29,599
105	Department of Technology	Dollars	177,389	0	22,471	24,071	-1,600	27,484	25,884
115	Department of FISCAL	Users	51	0	391,706	334,217	57,490	418,585	476,075
201	Controller Accounting	Records	14,973	0	94,143	102,801	-8,658	98,850	90,192
202	Controller Claims Audits	Warrants	0	0	0	5,223	-5,223	0	-5,223
203	Controller Payroll Disbursements	Warrants	20,467	0	7,087	8,236	-1,149	7,441	6,292
204	Controller General Disbursements	Warrants	0	0	0	4,344	-4,344	0	-4,344
205	Controller Field Audits	Hours	167	0	33,084	25,373	7,712	34,739	42,450
211	Controller PPSD	Positions	800	0	110,419	115,923	-5,504	115,940	110,436
212	Controller CSPS Project	Positions	800	0	281,052	63,600	217,452	291,819	509,272
301	Treasurer Investments	Dollars	5,033,223	0	3,292	4,491	-1,199	3,272	2,072
302	Treasurer Item Processing	Warrants	20,467	0	839	4,295	-3,455	4,016	561
303	Treasurer Cash Management	Dollars	177,389	0	35,082	31,601	3,481	34,955	38,436
400	Personnel Board	Positions	800	0	6,062	9,812	-3,751	7,786	4,035
410	Human Resources Office of	Positions	800	0	128,573	77,346	51,227	79,390	130,617
510	Administrative Law	Hours	335	0	61,026	70,277	-9,250	65,269	56,019
520	State Library	Dollars	177,389	0	16,056	14,254	1,802	14,518	16,320
600	Health Benefits for Annuitants (Retired)	Dollars	13,342,116	0	9,453,877	9,177,328	276,549	10,894,785	11,171,334
601	Dental Benefits for Annuitants (Retired)	Dollars	507,054	0	384,579	389,353	-4,774	405,015	400,241
799	State Auditors	Hours	435	0	56,493	70,899	-14,407	64,796	50,390
800	Legislature	Dollars	11,354,315	12,889,396	665,238	613,836	51,402	695,125	746,527
805	Legislative Counsel Bureau	Dollars	11,354,315	12,889,396	323,314	308,253	15,061	323,111	338,172
810	Governor's Office	Dollars	11,354,315	12,889,396	43,498	46,456	-2,958	43,682	40,725
815	Office of Planning and Research	Dollars	11,354,315	12,889,396	10,821	8,491	2,330	9,461	11,790
TOTALS:					12,397,187	11,877,082	520,105	13,960,775	14,480,880

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1703 California Privacy Protection Agency

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	16	0	3,484	5,405	-1,921	3,902	1,981
005	Finance Budgets	Hours	583	0	112,080	188,045	-75,965	132,261	56,296
011	Finance FSCU	Dollars	15,510	0	2,371	4,057	-1,686	3,349	1,663
105	Department of Technology	Dollars	15,510	0	1,965	2,726	-761	2,403	1,642
115	Department of FISCAL	Users	3	0	23,042	34,574	-11,533	24,623	13,090
150	General Services CFS	Hours	2,304	0	252,291	227,835	24,456	353,710	378,167
201	Controller Accounting	Records	2,503	0	15,738	11,033	4,704	16,524	21,229
202	Controller Claims Audits	Warrants	12	0	54	471	-417	57	-360
203	Controller Payroll Disbursements	Warrants	1,181	0	409	286	123	429	552
204	Controller General Disbursements	Warrants	12	0	-34	391	-426	5	-421
205	Controller Field Audits	Hours	15	0	2,893	2,873	20	3,037	3,057
211	Controller PPSD	Positions	55	0	7,610	4,524	3,086	7,990	11,077
212	Controller CSPA Project	Positions	55	0	19,370	2,482	16,888	20,112	36,999
301	Treasurer Investments	Dollars	51,379	0	34	0	34	33	67
302	Treasurer Item Processing	Warrants	1,193	0	49	172	-123	234	111
303	Treasurer Cash Management	Dollars	15,510	0	3,067	3,579	-512	3,056	2,545
400	Personnel Board	Positions	55	0	418	383	35	537	571
410	Human Resources Office of Administrative Law	Positions	55	0	8,861	3,018	5,843	5,471	11,314
510	State Library	Hours	123	0	22,492	1,392	21,100	24,056	45,156
520	Health Benefits for Annuitants (Retired)	Dollars	15,510	0	1,404	1,614	-210	1,269	1,059
600	Dental Benefits for Annuitants (Retired)	Dollars	742,775	0	526,311	282,188	244,123	606,528	850,651
601	State Auditors	Dollars	30,620	0	23,224	12,744	10,480	24,458	34,938
799	Legislature	Hours	36	0	4,689	7,479	-2,791	5,378	2,587
800	Legislative Counsel Bureau	Dollars	1,031,817	1,239,423	60,453	44,898	15,555	66,842	82,397
805	Governor's Office	Dollars	1,031,817	1,239,423	29,381	22,547	6,834	31,070	37,904
810	Office of Planning and Research	Dollars	1,031,817	1,239,423	3,953	3,398	555	4,200	4,755
815		Dollars	1,031,817	1,239,423	983	621	362	910	1,272
TOTALS:					1,126,588	868,735	257,853	1,342,445	1,600,298

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 1750 California Horse Racing Board

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	20	0	4,477	5,934	-1,456	5,014	3,558
005	Finance Budgets	Hours	325	0	62,444	87,630	-25,185	73,688	48,503
011	Finance FSCU	Dollars	19,927	0	3,046	4,454	-1,408	4,303	2,895
105	Department of Technology	Dollars	19,927	0	2,524	2,993	-469	3,087	2,619
115	Department of FI\$Cal	Users	10	0	76,805	92,198	-15,393	82,076	66,683
150	General Services CFS	Hours	3,360	0	368,048	346,348	21,699	516,000	537,699
201	Controller Accounting	Records	4,407	0	27,709	33,603	-5,894	29,094	23,201
202	Controller Claims Audits	Warrants	373	0	1,674	2,369	-696	1,757	1,062
203	Controller Payroll Disbursements	Warrants	987	0	342	428	-87	359	272
204	Controller General Disbursements	Warrants	373	0	-1,069	1,970	-3,039	141	-2,898
205	Controller Field Audits	Hours	19	0	3,717	3,155	562	3,903	4,465
211	Controller PPSD	Positions	50	0	6,975	8,601	-1,627	7,323	5,697
212	Controller CSPS Project	Positions	50	0	17,753	4,719	13,034	18,433	31,466
301	Treasurer Investments	Dollars	268,164	0	175	105	70	174	245
302	Treasurer Item Processing	Warrants	1,360	0	56	388	-333	267	-66
303	Treasurer Cash Management	Dollars	19,927	0	3,941	3,929	12	3,927	3,938
400	Personnel Board	Positions	50	0	383	728	-345	492	147
405	Personnel Board CRU	Hours	165	0	22,581	0	22,581	19,774	42,355
410	Human Resources	Positions	50	0	8,121	5,739	2,382	5,015	7,397
510	Office of Administrative Law	Hours	154	0	27,994	57,490	-29,496	29,941	445
520	State Library	Dollars	19,927	0	1,804	1,772	31	1,631	1,662
600	Health Benefits for Annuitants (Retired)	Dollars	648,094	0	459,223	574,342	-115,120	529,215	414,095
601	Dental Benefits for Annuitants (Retired)	Dollars	28,794	0	21,839	27,556	-5,716	23,000	17,283
799	State Auditors	Hours	85	0	11,011	10,165	846	12,630	13,476
800	Legislature	Dollars	1,131,573	1,371,244	66,298	71,893	-5,595	73,951	68,356
805	Legislative Counsel Bureau	Dollars	1,131,573	1,371,244	32,222	36,103	-3,881	34,374	30,493
810	Governor's Office	Dollars	1,131,573	1,371,244	4,335	5,441	-1,106	4,647	3,541
815	Office of Planning and Research	Dollars	1,131,573	1,371,244	1,078	994	84	1,006	1,090
TOTALS:					1,235,506	1,391,048	-155,542	1,485,223	1,329,680

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2100 Department of Alcoholic Beverage Control

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
115	Department of FISCAL	Users	0	0	0	149,821	-149,821	0	-149,821
201	Controller Accounting	Records	0	0	0	242,856	-242,856	0	-242,856
202	Controller Claims Audits	Warrants	0	0	0	21,969	-21,969	0	-21,969
203	Controller Payroll Disbursements	Warrants	0	0	0	5,108	-5,108	0	-5,108
204	Controller General Disbursements	Warrants	0	0	0	18,271	-18,271	0	-18,271
211	Controller PPSD	Positions	0	0	0	78,534	-78,534	0	-78,534
212	Controller CSPS Project	Positions	0	0	0	43,087	-43,087	0	-43,087
301	Treasurer Investments	Dollars	0	0	0	35	-35	0	-35
302	Treasurer Item Processing	Warrants	0	0	0	4,137	-4,137	0	-4,137
400	Personnel Board	Positions	0	0	0	6,647	-6,647	0	-6,647
410	Human Resources	Positions	0	0	0	52,399	-52,399	0	-52,399
600	Health Benefits for Annuitants (Retired)	Dollars	0	0	0	5,721,533	-5,721,533	0	-5,721,533
601	Dental Benefits for Annuitants (Retired)	Dollars	0	0	0	271,126	-271,126	0	-271,126
800	Legislature	Dollars	0	0	0	389,597	-389,597	0	-389,597
805	Legislative Counsel Bureau	Dollars	0	0	0	195,646	-195,646	0	-195,646
810	Governor's Office	Dollars	0	0	0	29,485	-29,485	0	-29,485
815	Office of Planning and Research	Dollars	0	0	0	5,389	-5,389	0	-5,389
TOTALS:					0	7,235,640	-7,235,640	0	-7,235,640

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2120 Alcoholic Beverage Control Appeals Board

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	0	319	443	-125	357	232
005	Finance Budgets	Hours	313	0	60,208	34,429	25,779	71,049	96,828
011	Finance FSCU	Dollars	1,416	0	216	332	-115	306	191
105	Department of Technology	Dollars	1,416	0	179	223	-43	219	176
115	Department of FISCAL	Users	2	0	15,361	17,287	-1,926	16,415	14,489
150	General Services CFS	Hours	1,019	0	111,635	128,571	-16,936	156,511	139,575
201	Controller Accounting	Records	554	0	3,483	4,039	-556	3,657	3,102
202	Controller Claims Audits	Warrants	0	0	0	174	-174	0	-174
203	Controller Payroll Disbursements	Warrants	148	0	51	72	-21	54	33
204	Controller General Disbursements	Warrants	0	0	0	145	-145	0	-145
205	Controller Field Audits	Hours	1	0	264	235	29	277	305
211	Controller PPSD	Positions	8	0	1,063	1,385	-321	1,117	795
212	Controller CSPS Project	Positions	8	0	2,707	760	1,947	2,811	4,758
302	Treasurer Item Processing	Warrants	148	0	6	48	-42	29	-13
303	Treasurer Cash Management	Dollars	1,416	0	280	292	-12	279	267
400	Personnel Board	Positions	8	0	58	117	-59	75	16
410	Human Resources Office of	Positions	8	0	1,238	924	314	765	1,079
510	Administrative Law	Hours	0	0	40	38	2	43	45
520	State Library	Dollars	1,416	0	128	132	-4	116	112
600	Health Benefits for Annuitants (Retired)	Dollars	90,115	0	63,853	68,700	-4,847	73,585	68,738
601	Dental Benefits for Annuitants (Retired)	Dollars	3,702	0	2,808	3,654	-846	2,957	2,112
799	State Auditors	Hours	3	0	427	612	-184	490	306
800	Legislature	Dollars	264,326	331,111	15,487	14,789	698	17,857	18,554
805	Legislative Counsel Bureau	Dollars	264,326	331,111	7,527	7,427	100	8,300	8,400
810	Governor's Office	Dollars	264,326	331,111	1,013	1,119	-107	1,122	1,016
815	Office of Planning and Research	Dollars	264,326	331,111	252	205	47	243	290
TOTALS:					288,604	286,150	2,453	358,634	361,087

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2240 Department of Housing and Community Development

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	398	0	88,618	121,050	-32,432	99,249	66,818
005	Finance Budgets	Hours	3,273	0	629,455	382,465	246,990	742,797	989,787
011	Finance FSCU	Dollars	394,472	0	60,292	90,834	-30,542	85,185	54,643
105	Department of Technology	Dollars	394,472	0	49,970	61,041	-11,071	61,119	50,048
115	Department of FISCAL	Users	130	0	998,467	968,076	30,391	1,066,982	1,097,374
201	Controller Accounting	Records	59,982	0	377,137	383,505	-6,369	395,993	389,625
202	Controller Claims Audits	Warrants	21,942	0	98,461	65,221	33,240	103,384	136,624
203	Controller Payroll Disbursements	Warrants	33,379	0	11,558	11,664	-107	12,135	12,029
204	Controller General Disbursements	Warrants	21,942	0	-62,869	54,242	-117,111	8,301	-108,810
205	Controller Field Audits	Hours	742	0	147,093	146,364	729	154,448	155,177
211	Controller PPSD	Positions	1,280	0	176,767	172,131	4,636	185,606	190,242
212	Controller CSPS Project	Positions	1,280	0	449,929	94,437	355,492	467,167	822,658
301	Treasurer Investments	Dollars	126,589,290	0	82,789	75,025	7,764	82,283	90,047
302	Treasurer Item Processing	Warrants	55,321	0	2,268	10,632	-8,364	10,855	2,491
303	Treasurer Cash Management	Dollars	394,472	0	78,014	80,136	-2,122	77,731	75,610
400	Personnel Board	Positions	1,280	0	9,704	14,570	-4,866	12,464	7,598
405	Personnel Board CRU	Hours	0	0	0	95,419	-95,419	0	-95,419
410	Human Resources Office of Administrative Law	Positions	1,280	0	205,829	114,848	90,981	127,093	218,074
510	State Library	Hours	88	0	16,011	52,134	-36,123	17,124	-18,999
520	Health Benefits for Annuitants (Retired)	Dollars	394,472	0	35,706	36,146	-441	32,284	31,843
600	Dental Benefits for Annuitants (Retired)	Dollars	20,536,566	0	14,551,676	13,230,277	1,321,400	16,769,564	18,090,963
601	State Auditors	Dollars	779,395	0	591,138	543,203	47,935	622,550	670,486
799	Legislature	Hours	6,195	0	804,758	950,647	-145,889	923,048	777,159
800	Legislative Counsel Bureau	Dollars	19,402,771	22,057,364	1,136,789	999,820	136,969	1,189,554	1,326,522
805	Governor's Office	Dollars	19,402,771	22,057,364	552,494	502,085	50,409	552,934	603,343
810	Office of Planning and Research	Dollars	19,402,771	22,057,364	74,332	75,668	-1,336	74,752	73,417
815		Dollars	19,402,771	22,057,364	18,491	13,830	4,660	16,190	20,851
TOTALS:					21,184,877	19,345,473	1,839,404	23,890,794	25,730,198

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2245 California Housing Finance Agency

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	351	0	78,225	18,244	59,981	87,609	147,590
005	Finance Budgets	Hours	478	0	92,015	30,825	61,191	108,584	169,775
011	Finance FSCU	Dollars	348,211	0	53,221	13,689	39,532	75,195	114,727
105	Department of Technology	Dollars	348,211	0	44,110	9,199	34,910	53,951	88,862
115	Department of FISCAL	Users	12	0	92,166	40,336	51,830	98,491	150,320
201	Controller Accounting	Records	9,740	0	61,240	62,307	-1,067	64,302	63,236
202	Controller Claims Audits	Warrants	502	0	2,253	843	1,409	2,365	3,775
203	Controller Payroll Disbursements	Warrants	5,469	0	1,894	1,784	110	1,988	2,098
204	Controller General Disbursements	Warrants	502	0	-1,438	701	-2,140	190	-1,950
205	Controller Field Audits	Hours	334	0	66,270	9,697	56,573	69,583	126,156
211	Controller PPSD	Positions	221	0	30,481	28,912	1,569	32,005	33,574
212	Controller CSPS Project	Positions	221	0	77,584	15,862	61,722	80,556	142,278
301	Treasurer Investments	Dollars	84,037,576	0	54,961	50,935	4,025	54,624	58,650
302	Treasurer Item Processing	Warrants	5,971	0	245	908	-663	1,172	509
303	Treasurer Cash Management	Dollars	348,211	0	68,865	12,077	56,788	68,616	125,404
400	Personnel Board	Positions	221	0	1,673	2,447	-774	2,149	1,375
410	Human Resources Office of	Positions	221	0	35,492	19,290	16,202	21,915	38,117
510	Administrative Law	Hours	54	0	9,871	1,523	8,348	10,557	18,905
520	State Library	Dollars	348,211	0	31,518	5,447	26,071	28,498	54,568
600	Health Benefits for Annuitants (Retired)	Dollars	3,276,554	0	2,321,681	2,085,681	236,001	2,675,539	2,911,540
601	Dental Benefits for Annuitants (Retired)	Dollars	124,553	0	94,468	92,169	2,299	99,488	101,787
799	State Auditors	Hours	810	0	105,253	25,237	80,016	120,724	200,740
800	Legislature	Dollars	3,322,047	3,758,103	194,635	142,371	52,265	202,674	254,939
805	Legislative Counsel Bureau	Dollars	3,322,047	3,758,103	94,595	71,495	23,100	94,208	117,308
810	Governor's Office	Dollars	3,322,047	3,758,103	12,727	10,775	1,952	12,736	14,688
815	Office of Planning and Research	Dollars	3,322,047	3,758,103	3,166	1,969	1,197	2,758	3,955
TOTALS:					3,627,171	2,754,724	872,447	4,070,480	4,942,927

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2320 Department of Real Estate (Merged into 1111, 13/14) (Moved from 1111, 18/19)

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	69	0	15,378	18,065	-2,687	17,223	14,536
005	Finance Budgets	Hours	716	0	137,692	138,363	-670	162,486	161,816
011	Finance FSCU	Dollars	68,457	0	10,463	13,556	-3,093	14,783	11,690
105	Department of Technology	Dollars	68,457	0	8,672	9,110	-438	10,607	10,169
115	Department of FISCAL	Users	21	0	161,291	121,009	40,281	172,359	212,640
201	Controller Accounting	Records	10,892	0	68,483	83,980	-15,497	71,908	56,411
202	Controller Claims Audits	Warrants	13	0	58	3,799	-3,741	61	-3,680
203	Controller Payroll Disbursements	Warrants	7,954	0	2,754	3,040	-286	2,892	2,606
204	Controller General Disbursements	Warrants	13	0	-37	3,160	-3,197	5	-3,192
205	Controller Field Audits	Hours	64	0	12,767	9,603	3,164	13,405	16,569
211	Controller PPSD	Positions	327	0	45,148	53,346	-8,197	47,406	39,208
212	Controller CSPS Project	Positions	327	0	114,917	29,267	85,649	119,319	204,969
301	Treasurer Investments	Dollars	805,668	0	527	684	-157	524	366
302	Treasurer Item Processing	Warrants	7,967	0	327	1,732	-1,406	1,563	158
303	Treasurer Cash Management	Dollars	68,457	0	13,539	11,959	1,579	13,490	15,069
400	Personnel Board	Positions	327	0	2,478	4,515	-2,037	3,184	1,147
405	Personnel Board CRU	Hours	0	0	0	68,984	-68,984	0	-68,984
410	Human Resources Office of Administrative Law	Positions	327	0	52,571	35,593	16,978	32,461	49,439
510	State Library	Hours	137	0	25,042	4,328	20,714	26,783	47,497
520	Health Benefits for Annuitants (Retired)	Dollars	68,457	0	6,196	5,394	802	5,603	6,405
600	Dental Benefits for Annuitants (Retired)	Dollars	5,380,986	0	3,812,827	3,996,388	-183,561	4,393,957	4,210,396
601	State Auditors	Dollars	225,269	0	170,857	181,856	-10,999	179,936	168,937
799	Legislature	Hours	181	0	23,566	28,508	-4,942	27,030	22,088
800	Legislative Counsel Bureau	Dollars	4,685,516	5,316,983	274,520	271,790	2,730	286,745	289,475
805	Governor's Office	Dollars	4,685,516	5,316,983	133,420	136,486	-3,066	133,286	130,220
810	Office of Planning and Research	Dollars	4,685,516	5,316,983	17,950	20,569	-2,619	18,019	15,400
815		Dollars	4,685,516	5,316,983	4,465	3,760	706	3,903	4,608
TOTALS:					5,115,872	5,258,847	-142,975	5,758,936	5,615,961