

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 5225 Department of Corrections and Rehabilitation

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	13,448	0	2,995,531	4,187,890	-1,192,359	3,354,884	2,162,525
005	Finance Budgets	Hours	22,328	0	4,294,406	5,880,826	-1,586,420	5,067,678	3,481,258
011	Finance FSCU	Dollars	13,334,329	0	2,038,046	3,142,520	-1,104,475	2,879,495	1,775,020
105	Department of Technology	Dollars	13,334,329	0	1,689,126	2,111,798	-422,672	2,066,008	1,643,336
115	Department of FISCAL	Users	346	0	2,657,459	2,541,199	116,259	2,839,815	2,956,074
201	Controller Accounting	Records	392,765	0	2,469,508	1,360,629	1,108,879	2,592,983	3,701,862
202	Controller Claims Audits	Warrants	105,064	0	471,455	251,669	219,786	495,028	714,814
203	Controller Payroll Disbursements	Warrants	1,568,789	0	543,198	660,312	-117,114	570,357	453,243
204	Controller General Disbursements	Warrants	105,064	0	-301,033	209,305	-510,337	39,746	-470,591
205	Controller Field Audits	Hours	14,032	0	2,779,946	2,533,758	246,188	2,918,943	3,165,131
211	Controller PPSD	Positions	54,439	0	7,518,632	8,823,594	-1,304,962	7,894,564	6,589,602
212	Controller CSPS Project	Positions	54,439	0	19,137,304	4,840,951	14,296,353	19,870,472	34,166,825
301	Treasurer Investments	Dollars	3,166,326	0	2,071	3,147	-1,076	2,058	982
302	Treasurer Item Processing	Warrants	1,673,853	0	68,633	331,170	-262,537	328,448	65,911
303	Treasurer Cash Management	Dollars	13,334,329	0	2,637,104	2,772,418	-135,315	2,627,556	2,492,242
400	Personnel Board	Positions	54,439	0	412,740	746,873	-334,133	530,162	196,029
405	Personnel Board CRU	Hours	1,988	0	272,070	0	272,070	0	272,070
410	Human Resources Office of Administrative Law	Positions	54,439	0	8,754,748	5,887,224	2,867,524	5,405,778	8,273,302
510	State Library	Hours	3,724	0	678,699	607,614	71,086	725,888	796,973
520	Health Benefits for Annuitants (Retired)	Dollars	13,334,329	0	1,206,957	1,250,530	-43,573	1,091,281	1,047,708
600	Dental Benefits for Annuitants (Retired)	Dollars	921,632,081	0	653,044,530	689,434,640	-36,390,109	752,578,030	716,187,921
601	State Auditors	Dollars	38,505,751	0	29,204,956	30,926,896	-1,721,939	30,756,892	29,034,953
799	Legislature	Hours	43,485	0	5,649,228	6,550,168	-900,940	6,479,599	5,578,659
800	Legislative Counsel Bureau	Dollars	748,225,313	851,115,665	43,837,773	43,647,230	190,543	45,900,668	46,091,211
805	Governor's Office	Dollars	748,225,313	851,115,665	21,305,716	21,918,559	-612,843	21,335,767	20,722,924
810	Office of Planning and Research	Dollars	748,225,313	851,115,665	2,866,451	3,303,285	-436,834	2,884,431	2,447,597
815		Dollars	748,225,313	851,115,665	713,059	603,768	109,291	624,719	734,010
TOTALS:					816,948,312	844,527,971	-27,579,659	921,861,250	894,281,591

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 5227 Board of State and Community Corrections

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	71	0	15,848	12,029	3,819	17,749	21,569
005	Finance Budgets	Hours	2,303	0	442,873	663,495	-220,622	522,619	301,997
011	Finance FSCU	Dollars	70,546	0	10,782	9,027	1,756	15,234	16,990
105	Department of Technology	Dollars	70,546	0	8,936	6,066	2,870	10,930	13,801
115	Department of FISCAL	Users	41	0	314,901	282,355	32,546	336,510	369,056
201	Controller Accounting	Records	17,374	0	109,239	103,043	6,196	114,701	120,897
202	Controller Claims Audits	Warrants	2	0	9	7,784	-7,775	9	-7,766
203	Controller Payroll Disbursements	Warrants	3,416	0	1,183	1,185	-2	1,242	1,240
204	Controller General Disbursements	Warrants	2	0	-6	6,474	-6,479	1	-6,479
205	Controller Field Audits	Hours	187	0	36,971	60,626	-23,655	38,820	15,165
211	Controller PPSD	Positions	137	0	18,949	19,080	-131	19,896	19,765
212	Controller CSPS Project	Positions	137	0	48,231	10,468	37,763	50,078	87,841
302	Treasurer Item Processing	Warrants	3,418	0	140	1,171	-1,031	671	-360
303	Treasurer Cash Management	Dollars	70,546	0	13,952	7,964	5,988	13,901	19,889
400	Personnel Board	Positions	137	0	1,040	1,615	-575	1,336	761
405	Personnel Board CRU	Hours	0	0	0	0	0	56,806	56,806
410	Human Resources Office of	Positions	137	0	22,064	12,730	9,334	13,624	22,958
510	Administrative Law	Hours	97	0	17,673	11,556	6,118	18,902	25,020
520	State Library	Dollars	70,546	0	6,385	3,592	2,793	5,774	8,567
600	Health Benefits for Annuitants (Retired)	Dollars	2,210,694	0	1,566,440	1,434,396	132,044	1,805,189	1,937,232
601	Dental Benefits for Annuitants (Retired)	Dollars	86,415	0	65,542	61,290	4,252	69,025	73,277
799	State Auditors	Hours	290	0	37,627	16,642	20,985	43,157	64,143
800	Legislature	Dollars	2,738,781	3,156,174	160,462	153,889	6,573	170,212	176,786
805	Legislative Counsel Bureau	Dollars	2,738,781	3,156,174	77,987	77,279	707	79,119	79,826
810	Governor's Office	Dollars	2,738,781	3,156,174	10,492	11,647	-1,154	10,696	9,542
815	Office of Planning and Research	Dollars	2,738,781	3,156,174	2,610	2,129	481	2,317	2,798
TOTALS:					2,990,333	2,977,530	12,802	3,418,519	3,431,321

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 5420 California Correctional Training and Rehabilitation Authority

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 (=)
011	Finance FSCU	Dollars	303,017	0	46,314	60,681	-14,367	65,435	51,068
105	Department of Technology	Dollars	303,017	0	38,385	40,778	-2,394	46,949	44,556
115	Department of FISCAL	Users	11	0	84,486	63,386	21,100	90,283	111,383
201	Controller Accounting	Records	14,676	0	92,275	85,300	6,975	96,889	103,864
202	Controller Claims Audits	Warrants	6,137	0	27,539	13,410	14,128	28,916	43,044
203	Controller Payroll Disbursements	Warrants	31,234	0	10,815	10,156	659	11,356	12,015
204	Controller General Disbursements	Warrants	6,137	0	-17,584	11,153	-28,737	2,322	-26,415
211	Controller PPSD	Positions	1,395	0	192,692	184,594	8,097	202,326	210,424
212	Controller CSPA Project	Positions	1,395	0	490,461	101,275	389,186	509,251	898,437
301	Treasurer Investments	Dollars	2,378,734	0	1,556	824	732	1,546	2,278
302	Treasurer Item Processing	Warrants	37,371	0	1,532	5,844	-4,312	7,333	3,021
303	Treasurer Cash Management	Dollars	303,017	0	59,927	53,535	6,392	59,710	66,103
400	Personnel Board	Positions	1,395	0	10,578	15,625	-5,047	13,587	8,540
405	Personnel Board CRU	Hours	0	0	0	95,419	-95,419	0	-95,419
410	Human Resources	Positions	1,395	0	224,371	123,164	101,208	138,542	239,750
510	Office of Administrative Law	Hours	87	0	15,789	11,606	4,183	16,886	21,069
520	State Library	Dollars	303,017	0	27,428	24,147	3,280	24,799	28,079
600	Health Benefits for Annuitants (Retired)	Dollars	17,051,516	0	12,082,261	10,691,094	1,391,167	13,923,773	15,314,940
601	Dental Benefits for Annuitants (Retired)	Dollars	634,224	0	481,032	442,015	39,017	506,594	545,611
799	State Auditors	Hours	759	0	98,566	141,662	-43,095	113,054	69,959
800	Legislature	Dollars	13,968,422	15,859,553	818,396	685,673	132,723	855,306	988,029
805	Legislative Counsel Bureau	Dollars	13,968,422	15,859,553	397,751	344,328	53,423	397,567	450,990
810	Governor's Office	Dollars	13,968,422	15,859,553	53,513	51,893	1,620	53,748	55,368
815	Office of Planning and Research	Dollars	13,968,422	15,859,553	13,312	9,485	3,827	11,641	15,468
TOTALS:					15,251,393	13,267,047	1,984,346	17,177,815	19,162,161