

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6100 Department of Education

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	390	0	86,801	120,562	-33,762	97,214	63,452
005	Finance Budgets	Hours	23,451	0	4,510,395	5,742,237	-1,231,842	5,322,559	4,090,717
011	Finance FSCU	Dollars	386,384	0	59,056	90,468	-31,413	83,438	52,025
105	Department of Technology	Dollars	386,384	0	48,945	60,795	-11,850	59,866	48,016
115	Department of FISCAL	Users	123	0	944,704	852,829	91,875	1,009,529	1,101,404
201	Controller Accounting	Records	326,225	0	2,051,138	2,016,754	34,384	2,153,695	2,188,079
202	Controller Claims Audits	Warrants	260	0	1,167	120,250	-119,084	1,225	-117,859
203	Controller Payroll Disbursements	Warrants	52,716	0	18,253	20,197	-1,944	19,166	17,221
204	Controller General Disbursements	Warrants	260	0	-745	100,008	-100,753	98	-100,655
205	Controller Field Audits	Hours	12,757	0	2,527,341	3,437,157	-909,816	2,653,708	1,743,892
211	Controller PPSD	Positions	2,474	0	341,616	370,973	-29,357	358,697	329,340
212	Controller CSPS Project	Positions	2,474	0	869,521	203,530	665,991	902,833	1,568,825
301	Treasurer Investments	Dollars	484,232	0	317	365	-49	315	266
302	Treasurer Item Processing	Warrants	52,976	0	2,172	18,986	-16,814	10,395	-6,419
303	Treasurer Cash Management	Dollars	386,384	0	76,414	79,814	-3,399	76,138	72,738
400	Personnel Board	Positions	2,474	0	18,753	31,401	-12,648	24,088	11,441
405	Personnel Board CRU	Hours	0	0	0	158,613	-158,613	0	-158,613
410	Human Resources Office of Administrative Law	Positions	2,474	0	397,780	247,518	150,262	245,617	395,878
510	State Library	Hours	313	0	57,064	54,623	2,441	61,031	63,472
520	Health Benefits for Annuitants (Retired)	Dollars	386,384	0	34,974	36,001	-1,027	31,622	30,594
600	Dental Benefits for Annuitants (Retired)	Dollars	35,198,091	0	24,940,452	25,246,885	-306,432	28,741,741	28,435,309
601	State Auditors	Dollars	1,337,364	0	1,014,333	1,060,826	-46,492	1,068,234	1,021,742
799	Legislature	Hours	3,664	0	475,943	574,172	-98,230	545,901	447,671
800	Legislative Counsel Bureau	Dollars	38,476,394	43,467,109	2,254,293	2,288,921	-34,628	2,344,181	2,309,553
805	Governor's Office	Dollars	38,476,394	43,467,109	1,095,615	1,149,440	-53,824	1,089,634	1,035,809
810	Office of Planning and Research	Dollars	38,476,394	43,467,109	147,403	173,229	-25,826	147,310	121,484
815		Dollars	38,476,394	43,467,109	36,668	31,662	5,006	31,905	36,910
TOTALS:					42,010,374	44,288,218	-2,277,844	47,080,139	44,802,295

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6120 California State Library

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	452	0	100,598	326	100,271	112,666	212,937
005	Finance Budgets	Hours	308	0	59,257	81,439	-22,181	69,928	47,746
011	Finance FSCU	Dollars	4,535	0	693	244	449	979	1,428
105	Department of Technology	Dollars	4,535	0	575	164	410	703	1,113
115	Department of FISCAL	Users	10	0	73,579	52,956	20,623	78,628	99,252
150	General Services CFS	Hours	1,083	0	118,655	136,582	-17,927	166,354	148,427
201	Controller Accounting	Records	3,747	0	23,557	27,274	-3,717	24,735	21,018
202	Controller Claims Audits	Warrants	1	0	3	1,841	-1,838	3	-1,834
203	Controller Payroll Disbursements	Warrants	1,506	0	521	568	-46	548	501
204	Controller General Disbursements	Warrants	1	0	-2	1,531	-1,533	0	-1,533
205	Controller Field Audits	Hours	34	0	6,700	6,716	-15	7,035	7,020
211	Controller PPSD	Positions	57	0	7,861	8,569	-708	8,254	7,547
212	Controller CSPS Project	Positions	57	0	20,009	4,701	15,308	20,776	36,084
301	Treasurer Investments	Dollars	37,482	0	25	22	3	24	27
302	Treasurer Item Processing	Warrants	1,507	0	62	413	-351	296	-55
303	Treasurer Cash Management	Dollars	4,535	0	897	215	682	894	1,575
400	Personnel Board	Positions	57	0	432	725	-294	554	261
405	Personnel Board CRU	Hours	147	0	20,066	23,468	-3,403	0	-3,403
410	Human Resources	Positions	57	0	9,154	5,717	3,436	5,652	9,089
510	Office of Administrative Law	Hours	1	0	128	27	100	136	237
520	State Library	Dollars	4,535	0	411	97	313	371	685
600	Health Benefits for Annuitants (Retired)	Dollars	941,461	0	667,095	628,018	39,077	768,770	807,847
601	Dental Benefits for Annuitants (Retired)	Dollars	36,421	0	27,623	26,625	999	29,091	30,090
799	State Auditors	Hours	17	0	2,223	450	1,773	2,550	4,322
800	Legislature	Dollars	1,140,122	1,298,948	66,799	56,804	9,994	70,052	80,047
805	Legislative Counsel Bureau	Dollars	1,140,122	1,298,948	32,465	28,526	3,939	32,562	36,501
810	Governor's Office	Dollars	1,140,122	1,298,948	4,368	4,299	69	4,402	4,471
815	Office of Planning and Research	Dollars	1,140,122	1,298,948	1,087	786	301	953	1,254
TOTALS:					1,244,840	1,099,104	145,735	1,406,918	1,552,653

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6125 Education Audit 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	1	0	307	364	-57	344	287
005	Finance Budgets	Hours	999	0	192,211	143,072	49,139	226,821	275,961
011	Finance FSCU	Dollars	1,369	0	209	272	-63	296	233
105	Department of Technology	Dollars	1,369	0	173	183	-10	212	203
115	Department of FISCAL	Users	1	0	7,681	11,525	-3,844	8,208	4,363
150	General Services CFS	Hours	801	0	87,765	103,022	-15,256	123,046	107,790
201	Controller Accounting	Records	711	0	4,470	3,270	1,200	4,694	5,894
202	Controller Claims Audits	Warrants	0	0	0	221	-221	0	-221
203	Controller Payroll Disbursements	Warrants	99	0	34	31	4	36	40
204	Controller General Disbursements	Warrants	0	0	0	184	-184	0	-184
205	Controller Field Audits	Hours	1	0	256	192	64	268	332
211	Controller PPSD	Positions	3	0	373	569	-196	392	195
212	Controller CSPS Project	Positions	3	0	949	312	637	986	1,622
302	Treasurer Item Processing	Warrants	99	0	4	32	-28	19	-8
303	Treasurer Cash Management	Dollars	1,369	0	271	240	31	270	300
400	Personnel Board	Positions	3	0	20	48	-28	26	-1
410	Human Resources Office of	Positions	3	0	434	380	54	268	322
510	Administrative Law	Hours	66	0	12,113	17,373	-5,261	12,955	7,694
520	State Library	Dollars	1,369	0	124	108	16	112	128
600	Health Benefits for Annuitants (Retired)	Dollars	34,269	0	24,282	42,632	-18,350	27,983	9,632
601	Dental Benefits for Annuitants (Retired)	Dollars	1,414	0	1,072	1,774	-701	1,129	428
799	State Auditors	Hours	3	0	414	502	-88	475	387
800	Legislature	Dollars	333,164	408,540	19,520	18,376	1,144	22,033	23,176
805	Legislative Counsel Bureau	Dollars	333,164	408,540	9,487	9,228	259	10,241	10,500
810	Governor's Office	Dollars	333,164	408,540	1,276	1,391	-114	1,385	1,270
815	Office of Planning and Research	Dollars	333,164	408,540	318	254	63	300	363
TOTALS:					363,764	355,554	8,210	442,499	450,709

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6255 California State Summer School for the Arts

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	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	307	1,010	-703	344	-358
005	Finance Budgets	Hours	176	0	33,845	45,143	-11,299	39,939	28,640
011	Finance FSCU	Dollars	1,370	0	209	757	-547	296	-252
105	Department of Technology	Dollars	1,370	0	174	509	-335	212	-123
115	Department of FI\$Cal	Users	3	0	23,042	28,812	-5,770	24,623	18,852
150	General Services CFS	Hours	1,389	0	152,136	170,521	-18,385	213,293	194,908
201	Controller Accounting	Records	1,802	0	11,330	8,587	2,743	11,897	14,640
202	Controller Claims Audits	Warrants	2	0	9	819	-810	9	-800
203	Controller Payroll Disbursements	Warrants	113	0	39	21	18	41	59
204	Controller General Disbursements	Warrants	2	0	-6	681	-687	1	-686
205	Controller Field Audits	Hours	1	0	256	537	-281	268	-13
211	Controller PPSD	Positions	5	0	691	369	321	725	1,046
212	Controller CSPS Project	Positions	5	0	1,758	203	1,555	1,825	3,380
301	Treasurer Investments	Dollars	136,766	0	89	74	15	89	104
302	Treasurer Item Processing	Warrants	115	0	5	74	-70	23	-47
303	Treasurer Cash Management	Dollars	1,370	0	271	668	-397	270	-127
400	Personnel Board	Positions	5	0	38	31	7	49	55
410	Human Resources Office of	Positions	5	0	804	246	558	496	1,054
510	Administrative Law	Hours	0	0	38	84	-45	41	-4
520	State Library	Dollars	1,370	0	124	301	-177	112	-65
600	Health Benefits for Annuitants (Retired)	Dollars	79,494	0	56,327	26,229	30,098	64,912	95,010
601	Dental Benefits for Annuitants (Retired)	Dollars	3,394	0	2,574	1,217	1,357	2,711	4,069
799	State Auditors	Hours	3	0	414	1,396	-981	475	-506
800	Legislature	Dollars	284,474	362,651	16,667	16,235	432	19,558	19,990
805	Legislative Counsel Bureau	Dollars	284,474	362,651	8,100	8,153	-52	9,091	9,039
810	Governor's Office	Dollars	284,474	362,651	1,090	1,229	-139	1,229	1,090
815	Office of Planning and Research	Dollars	284,474	362,651	271	225	47	266	313
TOTALS:					310,602	314,130	-3,528	392,795	389,267

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6360 Commission on Teacher Credentialing

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	41	0	9,237	16,671	-7,433	10,345	2,912
005	Finance Budgets	Hours	1,250	0	240,375	455,769	-215,394	283,658	68,263
011	Finance FSCU	Dollars	41,117	0	6,284	12,510	-6,226	8,879	2,653
105	Department of Technology	Dollars	41,117	0	5,208	8,407	-3,199	6,371	3,172
115	Department of FISCAL	Users	9	0	69,125	69,148	-24	73,868	73,844
150	General Services CFS	Hours	4,456	0	488,034	548,736	-60,702	684,219	623,517
201	Controller Accounting	Records	10,617	0	66,754	62,337	4,417	70,092	74,509
202	Controller Claims Audits	Warrants	8	0	36	4,196	-4,161	38	-4,123
203	Controller Payroll Disbursements	Warrants	4,576	0	1,584	1,772	-188	1,664	1,476
204	Controller General Disbursements	Warrants	8	0	-23	3,490	-3,513	3	-3,510
205	Controller Field Audits	Hours	39	0	7,669	8,862	-1,193	8,053	6,860
211	Controller PPSD	Positions	179	0	24,680	28,696	-4,016	25,914	21,898
212	Controller CSPS Project	Positions	179	0	62,819	15,744	47,075	65,226	112,301
301	Treasurer Investments	Dollars	1,683,621	0	1,101	780	321	1,094	1,416
302	Treasurer Item Processing	Warrants	4,584	0	188	1,166	-978	899	-79
303	Treasurer Cash Management	Dollars	41,117	0	8,132	11,037	-2,905	8,102	5,197
400	Personnel Board	Positions	179	0	1,355	2,429	-1,074	1,740	666
405	Personnel Board CRU	Hours	0	0	0	68,984	-68,984	0	-68,984
410	Human Resources	Positions	179	0	28,738	19,146	9,591	17,745	27,336
510	Office of Administrative Law	Hours	114	0	20,804	55,095	-34,291	22,251	-12,040
520	State Library	Dollars	41,117	0	3,722	4,978	-1,257	3,365	2,108
600	Health Benefits for Annuitants (Retired)	Dollars	2,702,812	0	1,915,142	2,080,170	-165,028	2,207,038	2,042,010
601	Dental Benefits for Annuitants (Retired)	Dollars	109,815	0	83,290	90,894	-7,604	87,716	80,112
799	State Auditors	Hours	101	0	13,165	24,323	-11,157	15,101	3,943
800	Legislature	Dollars	3,057,421	3,603,381	179,131	202,472	-23,340	194,330	170,990
805	Legislative Counsel Bureau	Dollars	3,057,421	3,603,381	87,060	101,676	-14,616	90,330	75,713
810	Governor's Office	Dollars	3,057,421	3,603,381	11,713	15,323	-3,610	12,212	8,601
815	Office of Planning and Research	Dollars	3,057,421	3,603,381	2,914	2,801	113	2,645	2,758
TOTALS:					3,338,239	3,917,614	-579,375	3,902,897	3,323,522

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6440 University of California

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 (=)
005	Finance Budgets	Hours	5,090	0	978,974	1,319,403	-340,429	1,155,253	814,823
011	Finance FSCU	Dollars	4,943,070	0	755,509	1,060,780	-305,272	1,067,436	762,164
105	Department of Technology	Dollars	4,943,070	0	626,163	712,853	-86,689	765,874	679,185
115	Department of FISCAL	Users	14	0	107,527	86,435	21,092	114,906	135,998
201	Controller Accounting	Records	5,058	0	31,802	28,177	3,625	33,392	37,017
202	Controller Claims Audits	Warrants	699	0	3,137	1,216	1,921	3,293	5,214
204	Controller General Disbursements	Warrants	699	0	-2,003	1,011	-3,014	264	-2,750
211	Controller PPSD	Positions	0	0	0	462	-462	0	-462
212	Controller CSPA Project	Positions	0	0	0	253	-253	0	-253
301	Treasurer Investments	Dollars	39,729	0	26	180	-154	26	-128
302	Treasurer Item Processing	Warrants	699	0	29	96	-67	137	70
799	State Auditors	Hours	7,125	0	925,667	1,595,564	-669,898	1,061,729	391,831
800	Legislature	Dollars	3,426,831	4,202,311	200,775	270,674	-69,900	226,631	156,731
805	Legislative Counsel Bureau	Dollars	3,426,831	4,202,311	97,579	135,926	-38,347	105,344	66,997
810	Governor's Office	Dollars	3,426,831	4,202,311	13,128	20,485	-7,357	14,242	6,885
815	Office of Planning and Research	Dollars	3,426,831	4,202,311	3,266	3,744	-478	3,084	2,606
TOTALS:					3,741,578	5,237,260	-1,495,682	4,551,611	3,055,929

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6600 Hastings College of the Law

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
005	Finance Budgets	Hours	581	0	111,797	48,300	63,497	131,928	195,425
011	Finance FSCU	Dollars	38,025	0	5,812	5,892	-80	8,211	8,131
105	Department of Technology	Dollars	38,025	0	4,817	3,960	857	5,892	6,749
201	Controller Accounting	Records	135	0	849	1,036	-187	891	705
202	Controller Claims Audits	Warrants	15	0	67	36	32	71	102
204	Controller General Disbursements	Warrants	15	0	-43	30	-73	6	-67
302	Treasurer Item Processing	Warrants	15	0	1	3	-2	3	1
800	Legislature	Dollars	123,299	147,001	7,224	3,337	3,887	7,928	11,815
805	Legislative Counsel Bureau	Dollars	123,299	147,001	3,511	1,676	1,835	3,685	5,520
810	Governor's Office	Dollars	123,299	147,001	472	253	220	498	718
815	Office of Planning and Research	Dollars	123,299	147,001	118	46	71	108	179
TOTALS:					134,624	64,567	70,057	159,220	229,277

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6610 Total California State University

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 (=)
005	Finance Budgets	Hours	2,655	0	510,678	558,717	-48,039	602,633	554,594
011	Finance FSCU	Dollars	1,243,503	0	190,060	264,301	-74,241	268,530	194,288
105	Department of Technology	Dollars	1,243,503	0	157,521	177,612	-20,092	192,667	172,576
115	Department of FISCAL	Users	168	0	1,290,327	1,089,085	201,241	1,378,869	1,580,111
201	Controller Accounting	Records	91,373	0	574,507	465,765	108,742	603,233	711,975
202	Controller Claims Audits	Warrants	770	0	3,455	1,689	1,766	3,628	5,394
203	Controller Payroll Disbursements	Warrants	1,135,681	0	393,233	483,516	-90,283	412,894	322,611
204	Controller General Disbursements	Warrants	770	0	-2,206	1,405	-3,611	291	-3,320
211	Controller PPSD	Positions	99,730	0	13,773,803	12,434,559	1,339,243	14,462,493	15,801,736
212	Controller CSPA Project	Positions	99,730	0	35,058,698	6,822,061	28,236,637	36,401,830	64,638,467
301	Treasurer Investments	Dollars	91,019,490	0	59,527	55,659	3,867	59,163	63,030
302	Treasurer Item Processing	Warrants	1,136,451	0	46,598	228,133	-181,535	222,998	41,463
303	Treasurer Cash Management	Dollars	1,243,503	0	245,925	233,174	12,752	245,035	257,786
510	Office of Administrative Law	Hours	2	0	456	2,873	-2,418	487	-1,930
520	State Library	Dollars	1,243,503	0	112,556	105,176	7,380	101,768	109,148
602	Health Benefits for Annuitants, CSU (Retired)	Dollars	867,003,470	0	509,295,178	514,102,299	-4,807,121	598,326,031	593,518,910
799	State Auditors	Hours	7,478	0	971,444	261,886	709,558	1,114,235	1,823,794
800	Legislature	Dollars	562,681,759	654,396,785	32,966,962	30,257,369	2,709,593	35,291,619	38,001,212
805	Legislative Counsel Bureau	Dollars	562,681,759	654,396,785	16,022,363	15,194,502	827,861	16,404,419	17,232,280
810	Governor's Office	Dollars	562,681,759	654,396,785	2,155,634	2,289,921	-134,287	2,217,751	2,083,463
815	Office of Planning and Research	Dollars	562,681,759	654,396,785	536,236	418,547	117,688	480,327	598,016
TOTALS:					614,362,953	585,448,249	28,914,704	708,790,900	737,705,604

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 6870 Board of Governors of the California Community Colleges

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	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	25	0	5,589	22,570	-16,981	6,259	-10,722
005	Finance Budgets	Hours	6,548	0	1,259,475	820,540	438,935	1,486,262	1,925,196
011	Finance FSCU	Dollars	24,877	0	3,802	16,935	-13,132	5,372	-7,760
105	Department of Technology	Dollars	24,877	0	3,151	11,380	-8,229	3,854	-4,375
115	Department of FI\$Cal	Users	17	0	130,569	126,772	3,797	139,528	143,325
201	Controller Accounting	Records	18,178	0	114,294	126,460	-12,166	120,009	107,842
202	Controller Claims Audits	Warrants	0	0	0	6,461	-6,461	0	-6,461
203	Controller Payroll Disbursements	Warrants	5,319	0	1,842	1,953	-111	1,934	1,823
204	Controller General Disbursements	Warrants	0	0	0	5,373	-5,373	0	-5,373
205	Controller Field Audits	Hours	23	0	4,640	11,996	-7,356	4,872	-2,484
211	Controller PPSP	Positions	216	0	29,859	31,697	-1,837	31,352	29,515
212	Controller CSPS Project	Positions	216	0	76,002	17,390	58,612	78,914	137,525
301	Treasurer Investments	Dollars	11,972,882	0	7,830	6,780	1,051	7,782	8,833
302	Treasurer Item Processing	Warrants	5,319	0	218	1,429	-1,211	1,044	-167
303	Treasurer Cash Management	Dollars	24,877	0	4,920	14,940	-10,020	4,902	-5,118
400	Personnel Board	Positions	216	0	1,639	2,683	-1,044	2,105	1,062
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	0	54,469
410	Human Resources Office of Administrative Law	Positions	216	0	34,769	21,148	13,620	21,468	35,089
510	State Library	Hours	64	0	11,686	9,144	2,542	12,499	15,041
520	Health Benefits for Annuitants (Retired)	Dollars	24,877	0	2,252	6,739	-4,487	2,036	-2,451
600	Dental Benefits for Annuitants (Retired)	Dollars	3,377,344	0	2,393,098	2,308,356	84,743	2,757,841	2,842,584
601	State Auditors	Dollars	124,766	0	94,629	93,057	1,572	99,658	101,230
799	Legislature	Hours	13,928	0	1,809,481	2,371,212	-561,731	2,075,453	1,513,723
800	Legislative Counsel Bureau	Dollars	6,044,214	6,863,146	354,124	339,862	14,263	370,129	384,392
805	Governor's Office	Dollars	6,044,214	6,863,146	172,109	170,670	1,439	172,045	173,484
810	Office of Planning and Research	Dollars	6,044,214	6,863,146	23,155	25,721	-2,566	23,259	20,693
815		Dollars	6,044,214	6,863,146	5,760	4,701	1,059	5,038	6,096
TOTALS:					6,599,363	6,575,969	23,393	7,433,617	7,457,010

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

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

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	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	26	0	5,693	7,518	-1,824	6,376	4,552
005	Finance Budgets	Hours	2,263	0	435,203	422,768	12,435	513,568	526,003
011	Finance FSCU	Dollars	25,344	0	3,874	5,640	-1,766	5,473	3,707
105	Department of Technology	Dollars	25,344	0	3,210	3,790	-580	3,927	3,347
115	Department of FI\$Cal	Users	8	0	61,444	97,960	-36,516	65,660	29,145
150	General Services CFS	Hours	3,829	0	419,354	545,351	-125,997	587,931	461,934
201	Controller Accounting	Records	7,749	0	48,722	55,234	-6,512	51,158	44,646
202	Controller Claims Audits	Warrants	3,594	0	16,127	59,907	-43,779	16,934	-26,845
203	Controller Payroll Disbursements	Warrants	3,758	0	1,301	1,540	-239	1,366	1,127
204	Controller General Disbursements	Warrants	3,594	0	-10,298	49,822	-60,120	1,360	-58,760
205	Controller Field Audits	Hours	1,050	0	207,940	113,238	94,702	218,337	313,039
211	Controller PPSD	Positions	127	0	17,575	21,426	-3,851	18,453	14,602
212	Controller CSPS Project	Positions	127	0	44,733	11,755	32,978	46,447	79,424
301	Treasurer Investments	Dollars	8,432	0	6	3	2	5	8
302	Treasurer Item Processing	Warrants	7,352	0	301	5,440	-5,139	1,443	-3,696
303	Treasurer Cash Management	Dollars	25,344	0	5,012	4,976	36	4,994	5,031
400	Personnel Board	Positions	127	0	965	1,814	-849	1,239	390
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	56,806	111,275
410	Human Resources	Positions	127	0	20,464	14,296	6,168	12,636	18,804
510	Office of Administrative Law	Hours	91	0	16,529	25,859	-9,331	17,678	8,347
520	State Library	Dollars	25,344	0	2,294	2,244	50	2,074	2,124
600	Health Benefits for Annuitants (Retired)	Dollars	2,165,453	0	1,534,384	1,660,488	-126,104	1,768,246	1,642,142
601	Dental Benefits for Annuitants (Retired)	Dollars	85,725	0	65,018	73,122	-8,104	68,474	60,370
799	State Auditors	Hours	305	0	39,566	33,994	5,572	45,382	50,954
800	Legislature	Dollars	2,993,887	3,515,967	175,409	181,232	-5,823	189,616	183,793
805	Legislative Counsel Bureau	Dollars	2,993,887	3,515,967	85,251	91,010	-5,759	88,138	82,379
810	Governor's Office	Dollars	2,993,887	3,515,967	11,470	13,716	-2,246	11,916	9,669
815	Office of Planning and Research	Dollars	2,993,887	3,515,967	2,853	2,507	346	2,581	2,927
TOTALS:					3,268,869	3,506,650	-237,781	3,808,217	3,570,436