

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3900 State Air Resources 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	527	0	117,366	185,032	-67,666	131,445	63,779
005	Finance Budgets	Hours	3,255	0	626,110	639,621	-13,511	738,850	725,340
011	Finance FSCU	Dollars	522,442	0	79,851	138,844	-58,993	112,819	53,826
105	Department of Technology	Dollars	522,442	0	66,180	93,304	-27,124	80,947	53,823
115	Department of FISCAL	Users	113	0	867,898	829,779	38,119	927,454	965,573
201	Controller Accounting	Records	40,330	0	253,575	238,660	14,915	266,253	281,168
202	Controller Claims Audits	Warrants	0	0	0	16,782	-16,782	0	-16,782
203	Controller Payroll Disbursements	Warrants	34,637	0	11,993	16,259	-4,266	12,593	8,327
204	Controller General Disbursements	Warrants	0	0	0	13,957	-13,957	0	-13,957
205	Controller Field Audits	Hours	492	0	97,438	98,349	-911	102,310	101,399
211	Controller PPSD	Positions	1,958	0	270,365	267,682	2,682	283,883	286,566
212	Controller CSPS Project	Positions	1,958	0	688,164	146,860	541,304	714,529	1,255,832
301	Treasurer Investments	Dollars	674,228,792	0	440,946	408,446	32,500	438,249	470,748
302	Treasurer Item Processing	Warrants	34,637	0	1,420	8,988	-7,567	6,797	-771
303	Treasurer Cash Management	Dollars	522,442	0	103,322	122,492	-19,170	102,948	83,778
400	Personnel Board	Positions	1,958	0	14,842	22,658	-7,816	19,064	11,248
405	Personnel Board CRU	Hours	960	0	131,382	0	131,382	0	131,382
410	Human Resources Office of Administrative Law	Positions	1,958	0	314,815	178,601	136,213	194,388	330,601
510	State Library	Hours	549	0	100,105	275,913	-175,808	107,065	-68,743
520	Health Benefits for Annuitants (Retired)	Dollars	522,442	0	47,289	55,251	-7,963	42,757	34,794
600	Dental Benefits for Annuitants (Retired)	Dollars	30,218,161	0	21,411,803	20,893,265	518,538	24,675,274	25,193,811
601	State Auditors	Dollars	1,159,878	0	879,718	857,451	22,267	926,465	948,732
799	Legislature	Hours	1,216	0	157,917	362,357	-204,440	181,129	-23,311
800	Legislative Counsel Bureau	Dollars	26,682,498	30,065,219	1,563,301	1,456,900	106,401	1,621,417	1,727,818
805	Governor's Office	Dollars	26,682,498	30,065,219	759,784	731,619	28,165	753,675	781,840
810	Office of Planning and Research	Dollars	26,682,498	30,065,219	102,221	110,260	-8,040	101,891	93,851
815		Dollars	26,682,498	30,065,219	25,428	20,153	5,275	22,068	27,343
TOTALS:					29,133,233	28,189,485	943,748	32,564,270	33,508,018

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3930 Department of Pesticide Regulation (Board portion merged into 1110, 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	123	0	27,475	33,094	-5,618	30,771	25,153
005	Finance Budgets	Hours	763	0	146,840	162,581	-15,741	173,280	157,539
011	Finance FSCU	Dollars	122,306	0	18,693	24,833	-6,139	26,411	20,272
105	Department of Technology	Dollars	122,306	0	15,493	16,688	-1,195	18,950	17,755
115	Department of FISCAL	Users	20	0	153,610	121,009	32,601	164,151	196,752
201	Controller Accounting	Records	19,460	0	122,355	122,530	-176	128,472	128,297
202	Controller Claims Audits	Warrants	0	0	0	10,155	-10,155	0	-10,155
203	Controller Payroll Disbursements	Warrants	10,479	0	3,628	4,107	-478	3,810	3,332
204	Controller General Disbursements	Warrants	0	0	0	8,446	-8,446	0	-8,446
205	Controller Field Audits	Hours	115	0	22,810	17,591	5,219	23,950	29,169
211	Controller PPSD	Positions	500	0	68,986	66,640	2,346	72,435	74,782
212	Controller CSPS Project	Positions	500	0	175,592	36,561	139,031	182,319	321,349
301	Treasurer Investments	Dollars	2,350,321	0	1,537	1,223	314	1,528	1,842
302	Treasurer Item Processing	Warrants	10,479	0	430	2,736	-2,306	2,056	-250
303	Treasurer Cash Management	Dollars	122,306	0	24,188	21,908	2,280	24,101	26,381
400	Personnel Board	Positions	500	0	3,787	5,641	-1,854	4,864	3,011
410	Human Resources Office of	Positions	500	0	80,328	44,463	35,865	49,600	85,465
510	Administrative Law	Hours	261	0	47,526	32,435	15,091	50,831	65,922
520	State Library	Dollars	122,306	0	11,071	9,882	1,189	10,010	11,198
600	Health Benefits for Annuitants (Retired)	Dollars	7,131,005	0	5,052,845	4,792,344	260,500	5,822,972	6,083,472
601	Dental Benefits for Annuitants (Retired)	Dollars	277,704	0	210,627	205,607	5,020	221,819	226,839
799	State Auditors	Hours	553	0	71,825	690,825	-619,000	82,382	-536,617
800	Legislature	Dollars	6,259,646	7,094,714	366,746	362,179	4,568	382,618	387,186
805	Legislative Counsel Bureau	Dollars	6,259,646	7,094,714	178,243	181,877	-3,634	177,850	174,217
810	Governor's Office	Dollars	6,259,646	7,094,714	23,981	27,410	-3,429	24,044	20,614
815	Office of Planning and Research	Dollars	6,259,646	7,094,714	5,965	5,010	955	5,208	6,163
TOTALS:					6,834,582	7,007,773	-173,192	7,684,433	7,511,242

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3940 State Water Resources Control 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	1,015	0	226,183	251,731	-25,549	253,316	227,767
005	Finance Budgets	Hours	2,955	0	568,326	700,453	-132,127	670,661	538,534
011	Finance FSCU	Dollars	1,006,829	0	153,886	188,896	-35,010	217,421	182,411
105	Department of Technology	Dollars	1,006,829	0	127,540	126,939	601	155,997	156,598
115	Department of FISCAL	Users	204	0	1,566,825	1,359,916	206,909	1,674,342	1,881,251
201	Controller Accounting	Records	85,884	0	539,995	552,628	-12,632	566,995	554,362
202	Controller Claims Audits	Warrants	48	0	215	26,439	-26,224	226	-25,998
203	Controller Payroll Disbursements	Warrants	49,101	0	17,001	23,591	-6,590	17,851	11,262
204	Controller General Disbursements	Warrants	48	0	-138	21,989	-22,126	18	-22,108
205	Controller Field Audits	Hours	1,141	0	226,154	139,050	87,104	237,461	324,565
211	Controller PPSD	Positions	2,675	0	369,500	399,054	-29,554	387,976	358,422
212	Controller CSPS Project	Positions	2,675	0	940,496	218,936	721,560	976,527	1,698,087
301	Treasurer Investments	Dollars	100,814,628	0	65,933	64,878	1,055	65,530	66,584
302	Treasurer Item Processing	Warrants	49,149	0	2,015	13,205	-11,189	9,644	-1,545
303	Treasurer Cash Management	Dollars	1,006,829	0	199,119	166,649	32,470	198,398	230,867
400	Personnel Board	Positions	2,675	0	20,284	33,778	-13,494	26,055	12,561
405	Personnel Board CRU	Hours	0	0	0	158,613	-158,613	0	-158,613
410	Human Resources Office of Administrative Law	Positions	2,675	0	430,249	266,254	163,995	265,665	429,660
510	State Library	Hours	892	0	162,635	129,198	33,437	173,942	207,379
520	Health Benefits for Annuitants (Retired)	Dollars	1,006,829	0	91,133	75,169	15,964	82,399	98,363
600	Dental Benefits for Annuitants (Retired)	Dollars	39,889,707	0	28,264,809	28,838,564	-573,755	32,572,778	31,999,023
601	State Auditors	Dollars	1,527,366	0	1,158,441	1,189,133	-30,692	1,220,000	1,189,309
799	Legislature	Hours	2,842	0	369,162	455,142	-85,980	423,425	337,445
800	Legislative Counsel Bureau	Dollars	35,499,764	40,196,626	2,079,896	1,993,562	86,333	2,167,804	2,254,137
805	Governor's Office	Dollars	35,499,764	40,196,626	1,010,856	1,001,118	9,738	1,007,649	1,017,387
810	Office of Planning and Research	Dollars	35,499,764	40,196,626	136,000	150,876	-14,876	136,226	121,350
815		Dollars	35,499,764	40,196,626	33,831	27,577	6,255	29,504	35,759
TOTALS:					38,760,346	38,573,337	187,010	43,537,810	43,724,820

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3960 Department of Toxic Substances 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	504	0	112,229	197,174	-84,945	125,693	40,748
005	Finance Budgets	Hours	1,575	0	303,008	418,308	-115,300	357,569	242,268
011	Finance FSCU	Dollars	499,582	0	76,357	147,957	-71,600	107,883	36,283
105	Department of Technology	Dollars	499,582	0	63,285	99,428	-36,144	77,405	41,261
115	Department of FISCAL	Users	112	0	860,218	898,928	-38,710	919,246	880,537
201	Controller Accounting	Records	40,402	0	254,027	230,133	23,894	266,729	290,623
202	Controller Claims Audits	Warrants	3,750	0	16,827	19,506	-2,678	17,669	14,991
203	Controller Payroll Disbursements	Warrants	23,455	0	8,121	10,417	-2,296	8,527	6,232
204	Controller General Disbursements	Warrants	3,750	0	-10,745	16,222	-26,967	1,419	-25,548
205	Controller Field Audits	Hours	477	0	94,502	104,805	-10,303	99,227	88,924
211	Controller PPSD	Positions	1,235	0	170,566	173,747	-3,180	179,095	175,914
212	Controller CSPS Project	Positions	1,235	0	434,145	95,324	338,822	450,778	789,599
301	Treasurer Investments	Dollars	22,262,337	0	14,560	14,638	-78	14,471	14,392
302	Treasurer Item Processing	Warrants	27,205	0	1,115	6,447	-5,331	5,338	7
303	Treasurer Cash Management	Dollars	499,582	0	98,801	130,532	-31,730	98,444	66,713
400	Personnel Board	Positions	1,235	0	9,363	14,707	-5,343	12,027	6,684
410	Human Resources Office of	Positions	1,235	0	198,609	115,926	82,682	122,634	205,317
510	Administrative Law	Hours	493	0	89,888	68,486	21,402	96,138	117,540
520	State Library	Dollars	499,582	0	45,220	58,878	-13,658	40,886	27,228
600	Health Benefits for Annuitants (Retired)	Dollars	18,357,536	0	13,007,673	12,642,242	365,431	14,990,232	15,355,663
601	Dental Benefits for Annuitants (Retired)	Dollars	695,983	0	527,874	529,676	-1,802	555,924	554,122
799	State Auditors	Hours	1,190	0	154,599	277,726	-123,127	177,323	54,196
800	Legislature	Dollars	16,530,243	18,724,655	968,490	916,313	52,177	1,009,821	1,061,998
805	Legislative Counsel Bureau	Dollars	16,530,243	18,724,655	470,699	460,150	10,549	469,390	479,939
810	Governor's Office	Dollars	16,530,243	18,724,655	63,327	69,348	-6,021	63,458	57,437
815	Office of Planning and Research	Dollars	16,530,243	18,724,655	15,753	12,675	3,078	13,744	16,822
TOTALS:					18,048,513	17,729,691	318,822	20,281,067	20,599,889

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3970 Department of Resources Recycling and Recovery

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	373	0	83,061	106,056	-22,995	93,025	70,030
005	Finance Budgets	Hours	1,493	0	287,077	392,897	-105,821	338,769	232,948
011	Finance FSCU	Dollars	369,735	0	56,511	79,583	-23,072	79,843	56,770
105	Department of Technology	Dollars	369,735	0	46,836	53,481	-6,644	57,286	50,642
115	Department of FI\$Cal	Users	111	0	852,537	795,205	57,332	911,039	968,371
201	Controller Accounting	Records	91,437	0	574,910	549,352	25,558	603,655	629,213
202	Controller Claims Audits	Warrants	0	0	0	66,376	-66,376	0	-66,376
203	Controller Payroll Disbursements	Warrants	20,747	0	7,184	7,803	-619	7,543	6,924
204	Controller General Disbursements	Warrants	0	0	0	55,203	-55,203	0	-55,203
205	Controller Field Audits	Hours	348	0	68,956	56,373	12,583	72,404	84,987
211	Controller PPSD	Positions	885	0	122,228	123,232	-1,004	128,339	127,335
212	Controller CSPS Project	Positions	885	0	311,108	67,610	243,499	323,027	566,526
301	Treasurer Investments	Dollars	56,622,665	0	37,031	35,783	1,248	36,805	38,053
302	Treasurer Item Processing	Warrants	20,747	0	851	8,902	-8,051	4,071	-3,980
303	Treasurer Cash Management	Dollars	369,735	0	73,122	70,211	2,911	72,857	75,768
400	Personnel Board	Positions	885	0	6,710	10,431	-3,721	8,619	4,897
405	Personnel Board CRU	Hours	608	0	83,208	0	83,208	81,973	165,181
410	Human Resources Office of Administrative Law	Positions	885	0	142,323	82,222	60,101	87,880	147,980
510	State Library	Hours	666	0	121,292	52,523	68,769	129,725	198,495
520	Health Benefits for Annuitants (Retired)	Dollars	369,735	0	33,467	31,669	1,797	30,259	32,056
600	Dental Benefits for Annuitants (Retired)	Dollars	13,638,752	0	9,664,065	9,248,561	415,504	11,137,009	11,552,513
601	State Auditors	Dollars	515,691	0	391,129	385,922	5,207	411,913	417,120
799	Legislature	Hours	1,344	0	174,597	236,233	-61,637	200,260	138,623
800	Legislative Counsel Bureau	Dollars	13,138,202	14,816,302	769,754	704,818	64,936	799,043	863,980
805	Governor's Office	Dollars	13,138,202	14,816,302	374,110	353,942	20,168	371,415	391,583
810	Office of Planning and Research	Dollars	13,138,202	14,816,302	50,332	53,342	-3,009	50,212	47,203
815		Dollars	13,138,202	14,816,302	12,521	9,750	2,771	10,875	13,646
TOTALS:					14,344,919	13,637,481	707,439	16,047,848	16,755,287

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3980 Office of Environmental Health Hazard Assessment

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	29	0	6,419	9,479	-3,060	7,190	4,130
005	Finance Budgets	Hours	509	0	97,862	54,218	43,644	115,484	159,128
011	Finance FSCU	Dollars	28,580	0	4,368	7,113	-2,745	6,172	3,427
105	Department of Technology	Dollars	28,580	0	3,620	4,780	-1,159	4,428	3,269
115	Department of FI\$Cal	Users	14	0	107,527	86,435	21,092	114,906	135,998
201	Controller Accounting	Records	6,814	0	42,843	42,196	647	44,985	45,632
202	Controller Claims Audits	Warrants	0	0	0	1,867	-1,867	0	-1,867
203	Controller Payroll Disbursements	Warrants	2,557	0	885	1,243	-357	930	572
204	Controller General Disbursements	Warrants	0	0	0	1,553	-1,553	0	-1,553
205	Controller Field Audits	Hours	27	0	5,329	5,037	292	5,596	5,888
211	Controller PPSD	Positions	177	0	24,432	27,019	-2,587	25,653	23,066
212	Controller CSPS Project	Positions	177	0	62,186	14,824	47,363	64,569	111,932
301	Treasurer Investments	Dollars	497,815	0	326	245	80	324	404
302	Treasurer Item Processing	Warrants	2,557	0	105	733	-628	502	-126
303	Treasurer Cash Management	Dollars	28,580	0	5,652	6,275	-623	5,632	5,009
400	Personnel Board	Positions	177	0	1,341	2,287	-946	1,723	777
410	Human Resources Office of	Positions	177	0	28,448	18,027	10,421	17,566	27,987
510	Administrative Law	Hours	7	0	1,312	12,912	-11,600	1,403	-10,196
520	State Library	Dollars	28,580	0	2,587	2,830	-244	2,339	2,095
600	Health Benefits for Annuitants (Retired)	Dollars	2,162,831	0	1,532,525	1,400,595	131,931	1,766,105	1,898,036
601	Dental Benefits for Annuitants (Retired)	Dollars	81,795	0	62,038	62,311	-273	65,334	65,062
799	State Auditors	Hours	72	0	9,358	13,113	-3,755	10,733	6,978
800	Legislature	Dollars	1,999,166	2,261,573	117,129	99,964	17,165	121,967	139,131
805	Legislative Counsel Bureau	Dollars	1,999,166	2,261,573	56,926	50,200	6,727	56,693	63,420
810	Governor's Office	Dollars	1,999,166	2,261,573	7,659	7,565	93	7,664	7,758
815	Office of Planning and Research	Dollars	1,999,166	2,261,573	1,905	1,383	522	1,660	2,182
TOTALS:					2,182,785	1,934,205	248,581	2,449,557	2,698,138