

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8120 Commission on Peace Officer Standards and Training

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	68	0	15,155	21,649	-6,494	16,974	10,480
005	Finance Budgets	Hours	381	0	73,278	58,165	15,113	86,473	101,587
011	Finance FSCU	Dollars	67,464	0	10,311	16,246	-5,934	14,569	8,634
105	Department of Technology	Dollars	67,464	0	8,546	10,917	-2,371	10,453	8,082
115	Department of FISCAL	Users	16	0	122,888	103,722	19,166	131,321	150,487
150	General Services CFS	Hours	3,881	0	425,079	601,543	-176,464	595,957	419,493
201	Controller Accounting	Records	17,695	0	111,257	112,635	-1,378	116,820	115,442
202	Controller Claims Audits	Warrants	5	0	22	11,309	-11,286	24	-11,263
203	Controller Payroll Disbursements	Warrants	5,932	0	2,054	1,894	159	2,157	2,316
204	Controller General Disbursements	Warrants	5	0	-14	9,405	-9,420	2	-9,418
205	Controller Field Audits	Hours	150	0	29,740	11,508	18,232	31,227	49,459
211	Controller PPSD	Positions	244	0	33,713	27,758	5,955	35,398	41,354
212	Controller CSPS Project	Positions	244	0	85,810	15,229	70,581	89,097	159,678
302	Treasurer Item Processing	Warrants	5,937	0	243	1,783	-1,540	1,165	-375
303	Treasurer Cash Management	Dollars	67,464	0	13,342	14,332	-990	13,294	12,304
400	Personnel Board	Positions	244	0	1,851	2,350	-499	2,377	1,878
410	Human Resources Office of	Positions	244	0	39,255	18,520	20,735	24,239	44,974
510	Administrative Law	Hours	744	0	135,550	171,256	-35,706	144,974	109,268
520	State Library	Dollars	67,464	0	6,107	6,465	-358	5,521	5,163
600	Health Benefits for Annuitants (Retired)	Dollars	3,216,212	0	2,278,924	1,985,718	293,206	2,626,265	2,919,471
601	Dental Benefits for Annuitants (Retired)	Dollars	139,897	0	106,106	95,195	10,911	111,745	122,656
799	State Auditors	Hours	157	0	20,392	31,122	-10,730	23,390	12,660
800	Legislature	Dollars	3,519,611	4,083,441	206,210	187,457	18,753	220,220	238,973
805	Legislative Counsel Bureau	Dollars	3,519,611	4,083,441	100,221	94,136	6,085	102,364	108,448
810	Governor's Office	Dollars	3,519,611	4,083,441	13,484	14,187	-703	13,839	13,135
815	Office of Planning and Research	Dollars	3,519,611	4,083,441	3,354	2,593	761	2,997	3,758
TOTALS:					3,842,880	3,627,096	215,783	4,422,861	4,638,644

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8140 State Public Defender

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	23	0	5,112	7,071	-1,959	5,725	3,766
005	Finance Budgets	Hours	400	0	76,971	55,960	21,011	90,831	111,842
011	Finance FSCU	Dollars	22,760	0	3,479	5,307	-1,828	4,915	3,087
105	Department of Technology	Dollars	22,760	0	2,883	3,566	-683	3,526	2,843
115	Department of FI\$Cal	Users	8	0	61,444	57,624	3,821	65,660	69,481
150	General Services CFS	Hours	2,372	0	259,771	290,790	-31,019	364,196	333,177
201	Controller Accounting	Records	3,514	0	22,094	21,915	179	23,199	23,378
202	Controller Claims Audits	Warrants	58	0	260	1,334	-1,074	273	-801
203	Controller Payroll Disbursements	Warrants	1,974	0	684	788	-104	718	613
204	Controller General Disbursements	Warrants	58	0	-166	1,110	-1,276	22	-1,254
205	Controller Field Audits	Hours	21	0	4,246	3,759	487	4,458	4,945
211	Controller PPSD	Positions	99	0	13,701	14,033	-332	14,386	14,053
212	Controller CSPA Project	Positions	99	0	34,872	7,699	27,173	36,208	63,382
302	Treasurer Item Processing	Warrants	2,032	0	83	476	-393	399	6
303	Treasurer Cash Management	Dollars	22,760	0	4,501	4,682	-181	4,485	4,304
400	Personnel Board	Positions	99	0	752	1,188	-436	966	530
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	56,806	111,275
410	Human Resources Office of Administrative Law	Positions	99	0	15,953	9,363	6,590	9,850	16,441
510	State Library	Hours	4	0	645	903	-258	690	432
520	Health Benefits for Annuitants (Retired)	Dollars	22,760	0	2,060	2,112	-52	1,863	1,811
600	Dental Benefits for Annuitants (Retired)	Dollars	1,389,454	0	984,531	947,598	36,932	1,134,588	1,171,520
601	State Auditors	Dollars	53,440	0	40,532	42,614	-2,082	42,686	40,604
799	Legislature	Hours	53	0	6,880	10,956	-4,076	7,892	3,816
800	Legislative Counsel Bureau	Dollars	1,595,757	1,874,342	93,494	83,957	9,537	101,083	110,620
805	Governor's Office	Dollars	1,595,757	1,874,342	45,439	42,161	3,278	46,986	50,264
810	Office of Planning and Research	Dollars	1,595,757	1,874,342	6,113	6,354	-241	6,352	6,112
815		Dollars	1,595,757	1,874,342	1,521	1,161	359	1,376	1,735
TOTALS:					1,742,324	1,624,480	117,844	2,030,139	2,147,983

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8260 California Arts Council

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	15	0	3,386	3,975	-590	3,792	3,202
005	Finance Budgets	Hours	172	0	33,127	76,533	-43,406	39,092	-4,313
011	Finance FSCU	Dollars	15,068	0	2,303	2,984	-681	3,254	2,573
105	Department of Technology	Dollars	15,068	0	1,909	2,005	-97	2,335	2,238
115	Department of FI\$Cal	Users	5	0	38,403	51,861	-13,459	41,038	27,579
150	General Services CFS	Hours	4,081	0	447,003	673,851	-226,848	626,695	399,846
201	Controller Accounting	Records	7,395	0	46,496	49,941	-3,445	48,821	45,376
202	Controller Claims Audits	Warrants	66	0	296	4,547	-4,251	311	-3,940
203	Controller Payroll Disbursements	Warrants	868	0	301	328	-27	316	288
204	Controller General Disbursements	Warrants	66	0	-189	3,781	-3,970	25	-3,946
205	Controller Field Audits	Hours	14	0	2,809	3,869	-1,060	2,950	1,890
211	Controller PPSD	Positions	43	0	5,925	7,755	-1,830	6,221	4,391
212	Controller CSPS Project	Positions	43	0	15,081	4,255	10,826	15,659	26,485
301	Treasurer Investments	Dollars	56,012	0	37	28	9	36	45
302	Treasurer Item Processing	Warrants	934	0	38	512	-474	183	-291
303	Treasurer Cash Management	Dollars	15,068	0	2,980	2,633	347	2,969	3,316
400	Personnel Board	Positions	43	0	325	656	-331	418	87
405	Personnel Board CRU	Hours	0	0	0	0	0	19,774	19,774
410	Human Resources	Positions	43	0	6,899	5,174	1,725	4,260	5,985
510	Office of Administrative Law	Hours	7	0	1,292	332	960	1,382	2,342
520	State Library	Dollars	15,068	0	1,364	1,188	176	1,233	1,410
600	Health Benefits for Annuitants (Retired)	Dollars	472,456	0	334,770	262,001	72,769	385,794	458,562
601	Dental Benefits for Annuitants (Retired)	Dollars	16,179	0	12,271	10,859	1,413	12,923	14,336
799	State Auditors	Hours	41	0	5,273	5,501	-228	6,048	5,820
800	Legislature	Dollars	962,099	1,225,528	56,368	66,146	-9,778	66,093	56,315
805	Legislative Counsel Bureau	Dollars	962,099	1,225,528	27,396	33,217	-5,821	30,722	24,900
810	Governor's Office	Dollars	962,099	1,225,528	3,686	5,006	-1,320	4,153	2,833
815	Office of Planning and Research	Dollars	962,099	1,225,528	917	915	2	900	901
TOTALS:					1,050,466	1,279,855	-229,389	1,327,395	1,098,006

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8385 California Citizens Compensation Commission

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	0	0	2	3	-1	2	1
005	Finance Budgets	Hours	31	0	5,970	16,151	-10,181	7,045	-3,136
011	Finance FSCU	Dollars	9	0	1	2	-1	2	1
105	Department of Technology	Dollars	9	0	1	1	-0	1	1
201	Controller Accounting	Records	51	0	321	200	121	337	458
202	Controller Claims Audits	Warrants	0	0	0	11	-11	0	-11
203	Controller Payroll Disbursements	Warrants	3	0	1	0	1	1	2
204	Controller General Disbursements	Warrants	0	0	0	9	-9	0	-9
205	Controller Field Audits	Hours	0	0	2	2	-0	2	2
302	Treasurer Item Processing	Warrants	3	0	0	1	-1	1	-0
303	Treasurer Cash Management	Dollars	9	0	2	2	-0	2	2
520	State Library	Dollars	9	0	1	1	-0	1	1
799	State Auditors	Hours	0	0	3	3	-1	3	2
800	Legislature	Dollars	6,304	7,397	369	923	-554	399	-155
805	Legislative Counsel Bureau	Dollars	6,304	7,397	179	463	-284	185	-99
810	Governor's Office	Dollars	6,304	7,397	24	70	-46	25	-21
815	Office of Planning and Research	Dollars	6,304	7,397	6	13	-7	5	-1
TOTALS:					6,883	17,856	-10,974	8,012	-2,962

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8430 State Compensation Insurance Fund

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	900	0	200,487	254,817	-54,330	224,538	170,208
005	Finance Budgets	Hours	633	0	121,762	163,029	-41,267	143,687	102,420
011	Finance FSCU	Dollars	892,450	0	136,404	191,211	-54,807	192,721	137,914
201	Controller Accounting	Records	23,962	0	150,661	142,641	8,020	158,194	166,214
202	Controller Claims Audits	Warrants	63	0	283	125	158	297	455
203	Controller Payroll Disbursements	Warrants	107,159	0	37,104	41,537	-4,433	38,959	34,526
204	Controller General Disbursements	Warrants	63	0	-181	104	-284	24	-261
205	Controller Field Audits	Hours	840	0	166,446	135,442	31,004	174,768	205,772
211	Controller PPSD	Positions	3,893	0	537,608	613,175	-75,567	564,489	488,922
212	Controller CSPA Project	Positions	3,893	0	1,368,384	336,411	1,031,973	1,420,808	2,452,781
301	Treasurer Investments	Dollars	2,354,236	0	1,540	824	715	1,530	2,246
302	Treasurer Item Processing	Warrants	107,222	0	4,396	19,597	-15,200	21,039	5,839
303	Treasurer Cash Management	Dollars	892,450	0	176,498	168,691	7,807	175,859	183,666
400	Personnel Board	Positions	3,893	0	29,512	51,902	-22,390	37,908	15,519
405	Personnel Board CRU	Hours	0	0	0	158,613	-158,613	0	-158,613
410	Human Resources	Positions	3,893	0	625,995	409,119	216,876	386,532	603,408
510	Office of Administrative Law	Hours	139	0	25,299	22,361	2,938	27,058	29,995
520	State Library	Dollars	892,450	0	80,780	76,090	4,690	73,038	77,728
600	Health Benefits for Annuitants (Retired)	Dollars	66,900,979	0	47,404,294	48,288,090	-883,796	54,629,400	53,745,604
601	Dental Benefits for Annuitants (Retired)	Dollars	2,647,025	0	2,007,654	2,149,751	-142,097	2,114,340	1,972,243
799	State Auditors	Hours	2,111	0	274,196	358,208	-84,012	314,499	230,487
800	Legislature	Dollars	53,349,123	60,699,688	3,125,672	3,017,456	108,216	3,273,534	3,381,750
805	Legislative Counsel Bureau	Dollars	53,349,123	60,699,688	1,519,116	1,515,292	3,825	1,521,620	1,525,444
810	Governor's Office	Dollars	53,349,123	60,699,688	204,380	228,365	-23,985	205,711	181,726
815	Office of Planning and Research	Dollars	53,349,123	60,699,688	50,842	41,740	9,102	44,554	53,655
TOTALS:					58,249,133	58,384,591	-135,458	65,745,107	65,609,649

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8570 Department of Food and Agriculture

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	506	0	112,630	213,652	-101,022	126,142	25,120
005	Finance Budgets	Hours	2,361	0	454,094	379,788	74,306	535,860	610,166
011	Finance FSCU	Dollars	501,367	0	76,630	160,322	-83,692	108,268	24,576
105	Department of Technology	Dollars	501,367	0	63,511	107,737	-44,227	77,681	33,455
115	Department of FISCAL	Users	214	0	1,643,630	1,440,589	203,041	1,756,417	1,959,458
201	Controller Accounting	Records	85,059	0	534,808	558,744	-23,936	561,548	537,612
202	Controller Claims Audits	Warrants	182	0	817	51,192	-50,376	858	-49,518
203	Controller Payroll Disbursements	Warrants	37,832	0	13,099	15,457	-2,357	13,754	11,397
204	Controller General Disbursements	Warrants	182	0	-521	42,575	-43,096	69	-43,028
205	Controller Field Audits	Hours	639	0	126,594	167,796	-41,202	132,923	91,721
211	Controller PPSD	Positions	2,055	0	283,789	324,152	-40,362	297,979	257,616
212	Controller CSPS Project	Positions	2,055	0	722,334	177,842	544,492	750,007	1,294,499
301	Treasurer Investments	Dollars	11,788,244	0	7,710	7,627	83	7,662	7,745
302	Treasurer Item Processing	Warrants	38,014	0	1,559	11,317	-9,758	7,459	-2,299
303	Treasurer Cash Management	Dollars	501,367	0	99,154	141,440	-42,286	98,795	56,510
400	Personnel Board	Positions	2,055	0	15,579	27,438	-11,859	20,011	8,152
405	Personnel Board CRU	Hours	0	0	0	158,613	-158,613	0	-158,613
410	Human Resources Office of Administrative Law	Positions	2,055	0	330,446	216,278	114,168	204,040	318,208
510	State Library	Hours	921	0	167,880	190,433	-22,553	179,552	157,000
520	Health Benefits for Annuitants (Retired)	Dollars	501,367	0	45,381	63,798	-18,417	41,032	22,615
600	Dental Benefits for Annuitants (Retired)	Dollars	22,310,524	0	15,808,657	16,209,379	-400,722	18,218,126	17,817,405
601	State Auditors	Dollars	840,256	0	637,298	653,836	-16,538	671,164	654,626
799	Legislature	Hours	1,527	0	198,321	307,903	-109,582	227,472	117,891
800	Legislative Counsel Bureau	Dollars	21,343,400	24,036,821	1,250,488	1,217,976	32,513	1,296,306	1,328,819
805	Governor's Office	Dollars	21,343,400	24,036,821	607,753	611,637	-3,884	602,555	598,671
810	Office of Planning and Research	Dollars	21,343,400	24,036,821	81,767	92,178	-10,412	81,461	71,049
815		Dollars	21,343,400	24,036,821	20,340	16,848	3,492	17,643	21,135
TOTALS:					23,303,748	23,566,546	-262,797	26,034,786	25,771,988

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8620 Fair Political Practices Commission

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	4,395	5,422	-1,027	4,922	3,895
005	Finance Budgets	Hours	314	0	60,308	28,155	32,152	71,167	103,319
011	Finance FSCU	Dollars	19,563	0	2,990	4,070	-1,080	4,225	3,145
105	Department of Technology	Dollars	19,563	0	2,478	2,735	-257	3,031	2,774
115	Department of FI\$Cal	Users	6	0	46,083	28,812	17,271	49,245	66,517
150	General Services CFS	Hours	2,125	0	232,782	283,003	-50,221	326,358	276,137
201	Controller Accounting	Records	4,280	0	26,910	21,165	5,746	28,256	34,002
202	Controller Claims Audits	Warrants	0	0	0	1,060	-1,060	0	-1,060
203	Controller Payroll Disbursements	Warrants	2,610	0	904	940	-37	949	912
204	Controller General Disbursements	Warrants	0	0	0	881	-881	0	-881
205	Controller Field Audits	Hours	18	0	3,649	2,883	766	3,832	4,598
211	Controller PPSD	Positions	114	0	15,800	15,494	305	16,590	16,895
212	Controller CSPA Project	Positions	114	0	40,216	8,501	31,715	41,756	73,471
302	Treasurer Item Processing	Warrants	2,610	0	107	527	-420	512	92
303	Treasurer Cash Management	Dollars	19,563	0	3,869	3,590	279	3,855	4,134
400	Personnel Board	Positions	114	0	867	1,312	-444	1,114	670
405	Personnel Board CRU	Hours	398	0	54,469	68,984	-14,515	0	-14,515
410	Human Resources Office of Administrative Law	Positions	114	0	18,397	10,338	8,059	11,360	19,419
510	State Library	Hours	57	0	10,396	29,259	-18,863	11,119	-7,745
520	Health Benefits for Annuitants (Retired)	Dollars	19,563	0	1,771	1,619	151	1,601	1,752
600	Dental Benefits for Annuitants (Retired)	Dollars	1,578,100	0	1,118,201	1,102,678	15,522	1,288,631	1,304,153
601	State Auditors	Dollars	63,927	0	48,486	47,746	740	51,063	51,803
799	Legislature	Hours	46	0	5,914	7,502	-1,588	6,783	5,194
800	Legislative Counsel Bureau	Dollars	1,698,991	1,926,368	99,542	94,422	5,120	103,889	109,009
805	Governor's Office	Dollars	1,698,991	1,926,368	48,379	47,416	962	48,290	49,253
810	Office of Planning and Research	Dollars	1,698,991	1,926,368	6,509	7,146	-637	6,528	5,891
815		Dollars	1,698,991	1,926,368	1,619	1,306	313	1,414	1,727
TOTALS:					1,855,040	1,826,967	28,073	2,086,490	2,114,563

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8660 Public Utilities Commission

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	662	0	147,456	132,330	15,126	165,145	180,271
005	Finance Budgets	Hours	2,335	0	449,130	712,951	-263,821	530,002	266,181
011	Finance FSCU	Dollars	656,389	0	100,324	99,297	1,027	141,745	142,771
105	Department of Technology	Dollars	656,389	0	83,148	66,728	16,420	101,700	118,120
115	Department of FI\$Cal	Users	86	0	660,524	593,523	67,002	705,850	772,852
201	Controller Accounting	Records	47,059	0	295,883	269,077	26,806	310,677	337,483
202	Controller Claims Audits	Warrants	3	0	13	12,862	-12,848	14	-12,834
203	Controller Payroll Disbursements	Warrants	38,110	0	13,196	14,512	-1,317	13,855	12,539
204	Controller General Disbursements	Warrants	3	0	-9	10,697	-10,705	1	-10,704
205	Controller Field Audits	Hours	631	0	125,074	70,336	54,738	131,328	186,066
211	Controller PPSD	Positions	1,616	0	223,242	221,938	1,304	234,404	235,708
212	Controller CSPS Project	Positions	1,616	0	568,221	121,763	446,457	589,990	1,036,447
301	Treasurer Investments	Dollars	83,582,688	0	54,663	48,170	6,493	54,329	60,822
302	Treasurer Item Processing	Warrants	38,113	0	1,563	7,855	-6,292	7,479	1,186
303	Treasurer Cash Management	Dollars	656,389	0	129,813	87,603	42,210	129,343	171,553
400	Personnel Board	Positions	1,616	0	12,255	18,786	-6,531	15,741	9,211
405	Personnel Board CRU	Hours	0	0	0	95,419	-95,419	0	-95,419
410	Human Resources Office of Administrative Law	Positions	1,616	0	259,944	148,080	111,864	160,507	272,371
510	State Library	Hours	103	0	18,743	11,044	7,699	20,046	27,746
520	Health Benefits for Annuitants (Retired)	Dollars	656,389	0	59,413	39,514	19,899	53,719	73,618
600	Dental Benefits for Annuitants (Retired)	Dollars	24,868,676	0	17,621,297	16,404,637	1,216,661	20,307,040	21,523,700
601	State Auditors	Dollars	927,170	0	703,219	685,549	17,670	740,588	758,257
799	Legislature	Hours	1,731	0	224,842	836,776	-611,934	257,891	-354,043
800	Legislative Counsel Bureau	Dollars	21,751,954	24,671,394	1,274,425	1,166,253	108,173	1,330,528	1,438,701
805	Governor's Office	Dollars	21,751,954	24,671,394	619,387	585,663	33,724	618,463	652,186
810	Office of Planning and Research	Dollars	21,751,954	24,671,394	83,332	88,264	-4,932	83,611	78,679
815		Dollars	21,751,954	24,671,394	20,730	16,133	4,597	18,109	22,706
TOTALS:					23,749,828	22,565,760	1,184,068	26,722,105	27,906,173

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8780 Milton Marks "Little Hoover" Commission on CA State Govt. Org. and Economy

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	314	402	-88	352	264
005	Finance Budgets	Hours	19	0	3,645	6,629	-2,984	4,301	1,317
011	Finance FSCU	Dollars	1,399	0	214	301	-88	302	214
105	Department of Technology	Dollars	1,399	0	177	203	-25	217	191
115	Department of FISCAL	Users	3	0	23,042	17,287	5,754	24,623	30,377
150	General Services CFS	Hours	1,112	0	121,805	141,734	-19,929	170,770	150,841
201	Controller Accounting	Records	494	0	3,106	3,639	-533	3,261	2,728
202	Controller Claims Audits	Warrants	0	0	0	230	-230	0	-230
203	Controller Payroll Disbursements	Warrants	188	0	65	64	1	68	69
204	Controller General Disbursements	Warrants	0	0	0	191	-191	0	-191
205	Controller Field Audits	Hours	1	0	262	214	47	275	322
211	Controller PPSD	Positions	7	0	953	1,308	-355	1,001	646
212	Controller CSPS Project	Positions	7	0	2,426	718	1,708	2,519	4,227
302	Treasurer Item Processing	Warrants	188	0	8	48	-41	37	-4
303	Treasurer Cash Management	Dollars	1,399	0	277	266	11	276	286
400	Personnel Board	Positions	7	0	52	111	-58	67	9
410	Human Resources Office of	Positions	7	0	1,110	873	237	685	922
510	Administrative Law	Hours	0	0	40	33	7	43	50
520	State Library	Dollars	1,399	0	127	120	7	114	121
600	Health Benefits for Annuitants (Retired)	Dollars	130,748	0	92,645	78,756	13,889	106,765	120,654
601	Dental Benefits for Annuitants (Retired)	Dollars	3,765	0	2,856	2,972	-116	3,008	2,891
799	State Auditors	Hours	3	0	424	556	-133	486	353
800	Legislature	Dollars	253,545	319,168	14,855	14,454	401	17,213	17,614
805	Legislative Counsel Bureau	Dollars	253,545	319,168	7,220	7,258	-39	8,001	7,962
810	Governor's Office	Dollars	253,545	319,168	971	1,094	-123	1,082	959
815	Office of Planning and Research	Dollars	253,545	319,168	242	200	42	234	276
TOTALS:					276,832	279,661	-2,829	345,698	342,869

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8820 Commission on the Status of Women and Girls

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	615	536	79	689	767
005	Finance Budgets	Hours	69	0	13,321	6,704	6,617	15,720	22,336
011	Finance FSCU	Dollars	2,732	0	418	401	16	590	606
105	Department of Technology	Dollars	2,732	0	346	270	77	423	500
115	Department of FISCAL	Users	3	0	23,042	17,287	5,754	24,623	30,377
150	General Services CFS	Hours	1,823	0	199,708	253,487	-53,779	279,989	226,210
201	Controller Accounting	Records	1,226	0	7,708	8,744	-1,036	8,094	7,058
202	Controller Claims Audits	Warrants	11	0	49	591	-542	52	-490
203	Controller Payroll Disbursements	Warrants	311	0	108	83	25	113	138
204	Controller General Disbursements	Warrants	11	0	-32	492	-523	4	-519
205	Controller Field Audits	Hours	3	0	509	284	225	535	760
211	Controller PPSD	Positions	14	0	1,961	1,385	576	2,059	2,636
212	Controller CSPS Project	Positions	14	0	4,992	760	4,232	5,183	9,415
302	Treasurer Item Processing	Warrants	322	0	13	85	-72	63	-9
303	Treasurer Cash Management	Dollars	2,732	0	540	354	186	538	725
400	Personnel Board	Positions	14	0	108	117	-10	138	129
410	Human Resources Office of	Positions	14	0	2,284	924	1,360	1,410	2,770
510	Administrative Law	Hours	0	0	77	44	33	82	115
520	State Library	Dollars	2,732	0	247	160	88	224	311
600	Health Benefits for Annuitants (Retired)	Dollars	169,916	0	120,398	60,056	60,342	138,748	199,090
601	Dental Benefits for Annuitants (Retired)	Dollars	7,239	0	5,490	2,297	3,193	5,782	8,975
799	State Auditors	Hours	6	0	826	1,912	-1,086	948	-138
800	Legislature	Dollars	382,728	486,007	22,424	20,103	2,321	26,210	28,531
805	Legislative Counsel Bureau	Dollars	382,728	486,007	10,898	10,095	803	12,183	12,986
810	Governor's Office	Dollars	382,728	486,007	1,466	1,521	-55	1,647	1,592
815	Office of Planning and Research	Dollars	382,728	486,007	365	278	87	357	443
TOTALS:					417,881	388,971	28,911	526,404	555,315

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8825 Commission on Asian and Pacific Islander American 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	2	0	486	584	-99	544	445
005	Finance Budgets	Hours	69	0	13,248	32,373	-19,125	15,633	-3,491
011	Finance FSCU	Dollars	2,162	0	330	439	-109	467	358
105	Department of Technology	Dollars	2,162	0	274	295	-21	335	314
115	Department of FI\$Cal	Users	1	0	7,681	11,525	-3,844	8,208	4,363
150	General Services CFS	Hours	1,245	0	136,353	122,490	13,863	191,166	205,029
201	Controller Accounting	Records	765	0	4,810	1,308	3,502	5,050	8,552
202	Controller Claims Audits	Warrants	3	0	13	56	-42	14	-28
203	Controller Payroll Disbursements	Warrants	138	0	48	7	41	50	91
204	Controller General Disbursements	Warrants	3	0	-9	46	-55	1	-54
205	Controller Field Audits	Hours	2	0	404	310	94	424	518
211	Controller PPSD	Positions	6	0	760	385	375	798	1,173
212	Controller CSPS Project	Positions	6	0	1,933	211	1,722	2,008	3,730
302	Treasurer Item Processing	Warrants	141	0	6	8	-2	28	26
303	Treasurer Cash Management	Dollars	2,162	0	428	388	40	426	466
400	Personnel Board	Positions	6	0	42	33	9	54	63
410	Human Resources Office of	Positions	6	0	884	257	628	546	1,174
510	Administrative Law	Hours	0	0	62	48	14	66	80
520	State Library	Dollars	2,162	0	196	175	21	177	198
600	Health Benefits for Annuitants (Retired)	Dollars	85,466	0	60,559	4,568	55,992	69,789	125,781
601	Dental Benefits for Annuitants (Retired)	Dollars	2,848	0	2,160	56	2,104	2,275	4,379
799	State Auditors	Hours	5	0	653	810	-157	750	593
800	Legislature	Dollars	231,321	298,808	13,553	9,932	3,621	16,115	19,735
805	Legislative Counsel Bureau	Dollars	231,321	298,808	6,587	4,988	1,599	7,491	9,090
810	Governor's Office	Dollars	231,321	298,808	886	752	135	1,013	1,147
815	Office of Planning and Research	Dollars	231,321	298,808	220	137	83	219	302
TOTALS:					252,568	192,179	60,389	323,645	384,034

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8855 California State Auditor's Office

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	0	0	9	3	5	10	15
005	Finance Budgets	Hours	1	0	262	22	240	309	548
011	Finance FSCU	Dollars	36	0	6	3	3	8	11
105	Department of Technology	Dollars	36	0	5	2	3	6	8
115	Department of FISCAL	Users	1	0	4,916	922	3,994	5,253	9,246
201	Controller Accounting	Records	66	0	416	117	299	436	735
202	Controller Claims Audits	Warrants	0	0	2	10	-8	2	-6
203	Controller Payroll Disbursements	Warrants	178	0	62	31	31	65	96
204	Controller General Disbursements	Warrants	0	0	-1	8	-9	0	-9
205	Controller Field Audits	Hours	0	0	6	2	4	6	10
211	Controller PPSD	Positions	5	0	668	342	327	702	1,029
212	Controller CSPS Project	Positions	5	0	1,701	187	1,514	1,767	3,281
302	Treasurer Item Processing	Warrants	178	0	7	15	-8	35	27
303	Treasurer Cash Management	Dollars	36	0	7	2	5	7	12
400	Personnel Board	Positions	5	0	37	29	8	47	55
405	Personnel Board CRU	Hours	0	0	0	918	-918	0	-918
410	Human Resources Office of	Positions	5	0	778	228	550	481	1,031
510	Administrative Law	Hours	0	0	9	0	9	10	19
520	State Library	Dollars	36	0	3	1	2	3	5
600	Health Benefits for Annuitants (Retired)	Dollars	75,431	0	53,448	26,807	26,641	61,595	88,236
601	Dental Benefits for Annuitants (Retired)	Dollars	3,541	0	2,685	1,393	1,292	2,828	4,120
799	State Auditors	Hours	0	0	10	5	5	12	17
800	Legislature	Dollars	65,036	73,580	3,810	1,748	2,062	3,968	6,030
805	Legislative Counsel Bureau	Dollars	65,036	73,580	1,852	878	974	1,845	2,818
810	Governor's Office	Dollars	65,036	73,580	249	132	117	249	366
815	Office of Planning and Research	Dollars	65,036	73,580	62	24	38	54	92
TOTALS:					71,009	33,829	37,180	79,696	116,876

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8860 Department of Finance

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	221	323	-102	247	145
005	Finance Budgets	Hours	1	0	129	180	-51	152	101
011	Finance FSCU	Dollars	981	0	150	243	-93	212	119
105	Department of Technology	Dollars	981	0	124	163	-39	152	113
115	Department of FI\$Cal	Users	24	0	183,795	175,291	8,504	196,407	204,911
201	Controller Accounting	Records	727	0	4,572	4,958	-386	4,800	4,414
202	Controller Claims Audits	Warrants	0	0	0	165	-165	0	-165
203	Controller Payroll Disbursements	Warrants	1,665	0	577	620	-43	605	562
204	Controller General Disbursements	Warrants	0	0	0	138	-138	0	-138
205	Controller Field Audits	Hours	10	0	1,904	5,873	-3,969	1,999	-1,969
211	Controller PPSD	Positions	44	0	6,091	7,404	-1,313	6,395	5,082
212	Controller CSPS Project	Positions	44	0	15,503	4,062	11,441	16,097	27,537
301	Treasurer Investments	Dollars	136,884	0	90	19,224	-19,135	89	-19,046
302	Treasurer Item Processing	Warrants	1,665	0	68	305	-237	327	90
303	Treasurer Cash Management	Dollars	981	0	194	214	-20	193	173
400	Personnel Board	Positions	44	0	334	627	-292	429	137
405	Personnel Board CRU	Hours	0	0	0	0	0	6,152	6,152
410	Human Resources Office of	Positions	44	0	7,092	4,940	2,152	4,379	6,531
510	Administrative Law	Hours	0	0	47	27	20	51	71
520	State Library	Dollars	981	0	89	97	-8	80	72
600	Health Benefits for Annuitants (Retired)	Dollars	703,210	0	498,276	585,592	-87,316	574,221	486,905
601	Dental Benefits for Annuitants (Retired)	Dollars	31,796	0	24,116	28,770	-4,654	25,397	20,743
799	State Auditors	Hours	14	0	1,871	18,486	-16,615	2,146	-14,469
800	Legislature	Dollars	745,241	840,530	43,663	48,301	-4,639	45,330	40,691
805	Legislative Counsel Bureau	Dollars	745,241	840,530	21,221	24,256	-3,035	21,070	18,035
810	Governor's Office	Dollars	745,241	840,530	2,855	3,656	-801	2,849	2,048
815	Office of Planning and Research	Dollars	745,241	840,530	710	668	42	617	659
TOTALS:					813,690	934,582	-120,892	910,396	789,504

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8880 Financial Information System for 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 (=)
004	Finance Audits	Hours	0	0	9	100	-91	10	-81
005	Finance Budgets	Hours	76	0	14,694	32,455	-17,761	17,340	-421
011	Finance FSCU	Dollars	42	0	6	74	-68	9	-59
105	Department of Technology	Dollars	42	0	5	50	-44	6	-38
115	Department of FISCAL	Users	12	0	91,014	40,567	50,447	97,260	147,707
201	Controller Accounting	Records	1,502	0	9,445	5,024	4,421	9,918	14,339
202	Controller Claims Audits	Warrants	1	0	3	339	-336	3	-333
203	Controller Payroll Disbursements	Warrants	3,543	0	1,227	650	577	1,288	1,865
204	Controller General Disbursements	Warrants	1	0	-2	282	-284	0	-284
205	Controller Field Audits	Hours	0	0	8	53	-45	8	-37
211	Controller PPSD	Positions	130	0	17,938	9,632	8,306	18,835	27,140
212	Controller CSPS Project	Positions	130	0	45,657	5,285	40,373	47,407	87,779
302	Treasurer Item Processing	Warrants	3,543	0	145	333	-188	695	507
303	Treasurer Cash Management	Dollars	42	0	8	65	-57	8	-49
400	Personnel Board	Positions	130	0	985	815	169	1,265	1,434
410	Human Resources	Positions	130	0	20,887	6,427	14,460	12,897	27,357
510	Office of Administrative Law	Hours	0	0	2	136	-134	2	-132
520	State Library	Dollars	42	0	4	29	-26	3	-22
600	Health Benefits for Annuitants (Retired)	Dollars	2,323,152	0	1,646,125	828,176	817,949	1,897,018	2,714,968
601	Dental Benefits for Annuitants (Retired)	Dollars	83,749	0	63,520	34,533	28,987	66,896	95,882
799	State Auditors	Hours	2,585	0	335,802	185,367	150,435	385,161	535,596
800	Legislature	Dollars	2,247,483	2,556,029	131,678	64,784	66,893	137,847	204,740
805	Legislative Counsel Bureau	Dollars	2,247,483	2,556,029	63,997	32,533	31,464	64,075	95,539
810	Governor's Office	Dollars	2,247,483	2,556,029	8,610	4,903	3,707	8,662	12,370
815	Office of Planning and Research	Dollars	2,247,483	2,556,029	2,142	896	1,246	1,876	3,122
TOTALS:					2,453,910	1,253,509	1,200,400	2,768,489	3,968,889

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8885 Commision on State Mandates

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	722	1,020	-299	808	510
005	Finance Budgets	Hours	914	0	175,718	267,001	-91,283	207,359	116,076
011	Finance FSCU	Dollars	3,211	0	491	766	-275	693	419
105	Department of Technology	Dollars	3,211	0	407	514	-108	498	390
115	Department of FI\$Cal	Users	9	0	69,125	63,386	5,739	73,868	79,607
150	General Services CFS	Hours	1,192	0	130,511	203,918	-73,407	182,976	109,569
201	Controller Accounting	Records	1,463	0	9,199	9,289	-91	9,659	9,568
202	Controller Claims Audits	Warrants	3,485	0	15,638	10,238	5,400	16,420	21,820
203	Controller Payroll Disbursements	Warrants	353	0	122	159	-37	128	92
204	Controller General Disbursements	Warrants	3,485	0	-9,985	8,515	-18,500	1,318	-17,182
205	Controller Field Audits	Hours	3	0	598	543	55	628	683
211	Controller PPSD	Positions	17	0	2,375	2,770	-394	2,494	2,100
212	Controller CSPS Project	Positions	17	0	6,046	1,520	4,527	6,278	10,805
302	Treasurer Item Processing	Warrants	3,838	0	157	881	-723	753	30
303	Treasurer Cash Management	Dollars	3,211	0	635	675	-40	633	592
400	Personnel Board	Positions	17	0	130	234	-104	168	63
410	Human Resources Office of	Positions	17	0	2,766	1,848	918	1,708	2,626
510	Administrative Law	Hours	32	0	5,923	1,078	4,845	6,335	11,180
520	State Library	Dollars	3,211	0	291	305	-14	263	249
600	Health Benefits for Annuitants (Retired)	Dollars	196,499	0	139,234	183,100	-43,866	160,455	116,589
601	Dental Benefits for Annuitants (Retired)	Dollars	8,337	0	6,323	7,621	-1,298	6,659	5,361
799	State Auditors	Hours	13	0	1,689	1,411	277	1,937	2,215
800	Legislature	Dollars	558,116	682,039	32,699	43,182	-10,482	36,782	26,300
805	Legislative Counsel Bureau	Dollars	558,116	682,039	15,892	21,685	-5,793	17,097	11,305
810	Governor's Office	Dollars	558,116	682,039	2,138	3,268	-1,130	2,311	1,182
815	Office of Planning and Research	Dollars	558,116	682,039	532	597	-65	501	435
TOTALS:					609,378	835,525	-226,147	738,730	512,584

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8940 Military 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	175	0	38,938	44,012	-5,074	43,609	38,535
005	Finance Budgets	Hours	1,556	0	299,211	666,168	-366,957	353,088	-13,869
011	Finance FSCU	Dollars	173,323	0	26,491	33,025	-6,534	37,428	30,894
105	Department of Technology	Dollars	173,323	0	21,956	22,193	-238	26,854	26,617
115	Department of FISCAL	Users	219	0	1,682,033	1,434,229	247,805	1,797,455	2,045,259
201	Controller Accounting	Records	46,797	0	294,236	251,904	42,332	308,948	351,279
202	Controller Claims Audits	Warrants	499	0	2,239	22,567	-20,328	2,351	-17,977
203	Controller Payroll Disbursements	Warrants	24,878	0	8,614	8,986	-372	9,045	8,673
204	Controller General Disbursements	Warrants	499	0	-1,430	18,768	-20,198	189	-20,009
205	Controller Field Audits	Hours	284	0	56,318	57,662	-1,344	59,134	57,790
211	Controller PPSD	Positions	1,130	0	156,023	155,034	989	163,824	164,813
212	Controller CSPS Project	Positions	1,130	0	397,129	85,058	312,071	412,343	724,414
301	Treasurer Investments	Dollars	1,655,149	0	1,082	1,052	31	1,076	1,107
302	Treasurer Item Processing	Warrants	25,377	0	1,041	6,013	-4,972	4,980	7
303	Treasurer Cash Management	Dollars	173,323	0	34,278	29,136	5,142	34,154	39,295
400	Personnel Board	Positions	1,130	0	8,565	13,123	-4,558	11,002	6,444
405	Personnel Board CRU	Hours	608	0	83,208	0	83,208	81,973	165,181
410	Human Resources Office of Administrative Law	Positions	1,130	0	181,675	103,441	78,234	112,178	190,412
510	State Library	Hours	27	0	4,914	3,674	1,240	5,255	6,495
520	Health Benefits for Annuitants (Retired)	Dollars	173,323	0	15,688	13,142	2,546	14,185	16,731
600	Dental Benefits for Annuitants (Retired)	Dollars	13,811,757	0	9,786,652	8,921,985	864,667	11,278,280	12,142,947
601	State Auditors	Dollars	731,728	0	554,985	520,835	34,150	584,476	618,626
799	Legislature	Hours	409	0	53,108	63,192	-10,083	60,915	50,832
800	Legislative Counsel Bureau	Dollars	13,706,953	15,402,742	803,077	702,541	100,536	830,670	931,206
805	Governor's Office	Dollars	13,706,953	15,402,742	390,305	352,799	37,507	386,116	423,623
810	Office of Planning and Research	Dollars	13,706,953	15,402,742	52,511	53,169	-658	52,200	51,542
815		Dollars	13,706,953	15,402,742	13,063	9,718	3,345	11,306	14,650
TOTALS:					14,965,910	13,593,425	1,372,485	16,683,033	18,055,518

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 8955 Department of Veterans 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	524	0	116,818	171,807	-54,990	130,832	75,842
005	Finance Budgets	Hours	2,282	0	438,854	476,641	-37,787	517,876	480,088
011	Finance FSCU	Dollars	520,002	0	79,478	128,922	-49,443	112,292	62,849
105	Department of Technology	Dollars	520,002	0	65,871	86,636	-20,765	80,569	59,804
115	Department of FISCAL	Users	385	0	2,956,999	2,679,496	277,503	3,159,909	3,437,412
201	Controller Accounting	Records	156,477	0	983,848	825,617	158,231	1,033,041	1,191,272
202	Controller Claims Audits	Warrants	453	0	2,033	59,688	-57,655	2,134	-55,521
203	Controller Payroll Disbursements	Warrants	68,487	0	23,714	24,759	-1,045	24,899	23,855
204	Controller General Disbursements	Warrants	453	0	-1,298	49,640	-50,938	171	-50,767
205	Controller Field Audits	Hours	490	0	96,982	100,060	-3,077	101,832	98,754
211	Controller PPSD	Positions	3,130	0	432,355	464,155	-31,801	453,972	422,172
212	Controller CSPS Project	Positions	3,130	0	1,100,479	254,653	845,827	1,142,640	1,988,467
301	Treasurer Investments	Dollars	17,827,398	0	11,659	10,434	1,225	11,588	12,813
302	Treasurer Item Processing	Warrants	68,940	0	2,827	16,371	-13,545	13,528	-17
303	Treasurer Cash Management	Dollars	520,002	0	102,840	113,738	-10,898	102,467	91,569
400	Personnel Board	Positions	3,130	0	23,734	39,288	-15,554	30,487	14,933
405	Personnel Board CRU	Hours	960	0	131,382	0	131,382	142,135	273,516
410	Human Resources Office of Administrative Law	Positions	3,130	0	503,437	309,691	193,746	310,856	504,602
510	State Library	Hours	159	0	28,911	47,614	-18,703	30,921	12,218
520	Health Benefits for Annuitants (Retired)	Dollars	520,002	0	47,068	51,303	-4,235	42,557	38,322
600	Dental Benefits for Annuitants (Retired)	Dollars	45,776,527	0	32,436,057	30,432,655	2,003,402	37,379,785	39,383,187
601	State Auditors	Dollars	1,769,649	0	1,342,203	1,363,309	-21,106	1,413,527	1,392,421
799	Legislature	Hours	1,872	0	243,260	305,883	-62,624	279,016	216,392
800	Legislative Counsel Bureau	Dollars	41,169,510	46,517,032	2,412,080	2,140,666	271,414	2,508,664	2,780,078
805	Governor's Office	Dollars	41,169,510	46,517,032	1,172,302	1,074,990	97,312	1,166,089	1,263,401
810	Office of Planning and Research	Dollars	41,169,510	46,517,032	157,720	162,009	-4,288	157,646	153,358
815		Dollars	41,169,510	46,517,032	39,235	29,612	9,623	34,144	43,766
TOTALS:					44,950,847	41,419,636	3,531,211	50,383,575	53,914,785

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 98560 Cal Expo

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	5	0	38,403	40,336	-1,934	41,038	39,104
211	Controller PPSD	Positions	89	0	12,257	14,540	-2,283	12,870	10,587
212	Controller CSPA Project	Positions	89	0	31,199	7,977	23,221	32,394	55,615
405	Personnel Board CRU	Hours	474	0	64,870	68,984	-4,114	0	-4,114
600	Health Benefits for Annuitants (Retired)	Dollars	861,749	0	610,613	661,781	-51,168	703,679	652,512
601	Dental Benefits for Annuitants (Retired)	Dollars	12,456	0	9,447	10,340	-893	9,949	9,057
799	State Auditors	Hours	0	0	0	1,172	-1,172	0	-1,172
800	Legislature	Dollars	766,789	799,931	44,925	45,341	-416	43,140	42,725
805	Legislative Counsel Bureau	Dollars	766,789	799,931	21,834	22,769	-935	20,053	19,118
810	Governor's Office	Dollars	766,789	799,931	2,938	3,431	-494	2,711	2,217
815	Office of Planning and Research	Dollars	766,789	799,931	731	627	104	587	691
TOTALS:					837,217	877,299	-40,082	866,422	826,339