

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7501 Department of Human Resources

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	17	0	3,874	6,150	-2,277	4,338	2,062
005	Finance Budgets	Hours	593	0	114,128	103,805	10,323	134,678	145,001
011	Finance FSCU	Dollars	17,240	0	2,635	4,616	-1,981	3,723	1,741
105	Department of Technology	Dollars	17,240	0	2,184	3,102	-918	2,671	1,753
115	Department of FISCAL	Users	17	0	131,644	133,341	-1,697	140,678	138,981
201	Controller Accounting	Records	21,126	0	132,830	149,888	-17,058	139,471	122,413
202	Controller Claims Audits	Warrants	2,971	0	13,332	9,193	4,139	13,999	18,137
203	Controller Payroll Disbursements	Warrants	7,277	0	2,520	2,437	83	2,646	2,729
204	Controller General Disbursements	Warrants	2,971	0	-8,513	7,646	-16,158	1,124	-15,034
205	Controller Field Audits	Hours	16	0	3,216	3,269	-54	3,376	3,323
211	Controller PPSD	Positions	214	0	29,575	32,658	-3,083	31,054	27,970
212	Controller CSPS Project	Positions	214	0	75,278	17,918	57,360	78,162	135,522
301	Treasurer Investments	Dollars	873,450	0	571	587	-16	568	552
302	Treasurer Item Processing	Warrants	10,248	0	420	1,872	-1,452	2,011	559
303	Treasurer Cash Management	Dollars	17,240	0	3,410	4,073	-663	3,397	2,734
400	Personnel Board	Positions	214	0	1,624	2,764	-1,141	2,085	945
405	Personnel Board CRU	Hours	0	0	0	0	0	29,510	29,510
410	Human Resources Office of	Positions	214	0	34,437	21,790	12,647	21,264	33,911
510	Administrative Law	Hours	54	0	9,838	24,963	-15,125	10,522	-4,603
520	State Library	Dollars	17,240	0	1,560	1,837	-277	1,411	1,134
600	Health Benefits for Annuitants (Retired)	Dollars	3,474,176	0	2,461,710	2,672,154	-210,444	2,836,911	2,626,467
601	Dental Benefits for Annuitants (Retired)	Dollars	161,110	0	122,195	134,044	-11,849	128,688	116,839
799	State Auditors	Hours	74	0	9,559	13,031	-3,472	10,964	7,492
800	Legislature	Dollars	3,148,025	3,603,250	184,440	188,719	-4,280	194,323	190,044
805	Legislative Counsel Bureau	Dollars	3,148,025	3,603,250	89,640	94,770	-5,130	90,326	85,196
810	Governor's Office	Dollars	3,148,025	3,603,250	12,060	14,283	-2,222	12,211	9,989
815	Office of Planning and Research	Dollars	3,148,025	3,603,250	3,000	2,611	390	2,645	3,034
TOTALS:					3,437,165	3,651,522	-214,356	3,902,756	3,688,400

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7502 Department of Technology

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	396	0	88,289	92,073	-3,784	98,880	95,096
005	Finance Budgets	Hours	5,102	0	981,341	624,148	357,193	1,158,046	1,515,239
011	Finance FSCU	Dollars	393,003	0	60,067	69,091	-9,023	84,867	75,844
105	Department of Technology	Dollars	393,003	0	49,784	46,429	3,354	60,892	64,246
115	Department of FISCAL	Users	120	0	920,049	553,186	366,863	983,183	1,350,046
201	Controller Accounting	Records	31,905	0	200,601	82,163	118,438	210,631	329,068
202	Controller Claims Audits	Warrants	26	0	116	4,701	-4,585	121	-4,464
203	Controller Payroll Disbursements	Warrants	26,512	0	9,180	9,761	-581	9,639	9,058
204	Controller General Disbursements	Warrants	26	0	-74	3,909	-3,983	10	-3,973
205	Controller Field Audits	Hours	370	0	73,297	48,941	24,356	76,962	101,318
211	Controller PPSD	Positions	944	0	130,331	147,774	-17,443	136,847	119,404
212	Controller CSPS Project	Positions	944	0	331,733	81,074	250,659	344,442	595,100
301	Treasurer Investments	Dollars	3,540,588	0	2,316	987	1,328	2,301	3,630
302	Treasurer Item Processing	Warrants	26,538	0	1,088	4,972	-3,884	5,207	1,323
303	Treasurer Cash Management	Dollars	393,003	0	77,723	60,954	16,770	77,442	94,212
400	Personnel Board	Positions	944	0	7,155	12,508	-5,354	9,190	3,836
405	Personnel Board CRU	Hours	0	0	0	0	0	81,153	81,153
410	Human Resources Office of Administrative Law	Positions	944	0	151,758	98,597	53,161	93,706	146,867
510	State Library	Hours	61	0	11,139	7,684	3,456	11,914	15,370
520	Health Benefits for Annuitants (Retired)	Dollars	393,003	0	35,573	27,494	8,079	32,163	40,242
600	Dental Benefits for Annuitants (Retired)	Dollars	16,317,636	0	11,562,252	11,787,730	-225,478	13,324,508	13,099,030
601	State Auditors	Dollars	658,488	0	499,435	527,320	-27,885	525,975	498,090
799	Legislature	Hours	1,128	0	146,561	147,815	-1,253	168,104	166,851
800	Legislative Counsel Bureau	Dollars	15,339,713	17,496,184	898,738	813,150	85,589	943,569	1,029,158
805	Governor's Office	Dollars	15,339,713	17,496,184	436,798	408,344	28,455	438,594	467,049
810	Office of Planning and Research	Dollars	15,339,713	17,496,184	58,766	61,540	-2,774	59,295	56,521
815		Dollars	15,339,713	17,496,184	14,619	11,248	3,371	12,842	16,213
TOTALS:					16,748,635	15,733,592	1,015,043	18,950,484	19,965,527

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7503 State Personnel 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	9	0	1,922	2,350	-428	2,153	1,725
005	Finance Budgets	Hours	102	0	19,693	15,487	4,206	23,239	27,445
011	Finance FSCU	Dollars	8,550	0	1,307	1,763	-456	1,846	1,390
105	Department of Technology	Dollars	8,550	0	1,083	1,185	-102	1,325	1,223
115	Department of FI\$Cal	Users	6	0	45,545	37,455	8,090	48,671	56,761
201	Controller Accounting	Records	2,788	0	17,532	15,421	2,111	18,408	20,519
202	Controller Claims Audits	Warrants	0	0	0	511	-511	0	-511
203	Controller Payroll Disbursements	Warrants	1,489	0	516	499	17	541	558
204	Controller General Disbursements	Warrants	0	0	0	425	-425	0	-425
205	Controller Field Audits	Hours	8	0	1,595	1,250	345	1,675	2,020
211	Controller PPSD	Positions	50	0	6,897	7,749	-852	7,242	6,391
212	Controller CSPS Project	Positions	50	0	17,556	4,251	13,304	18,228	31,533
302	Treasurer Item Processing	Warrants	1,489	0	61	275	-214	292	78
303	Treasurer Cash Management	Dollars	8,550	0	1,691	1,555	136	1,685	1,820
400	Personnel Board	Positions	50	0	379	656	-277	486	209
410	Human Resources Office of	Positions	50	0	8,031	5,170	2,861	4,959	7,820
510	Administrative Law	Hours	96	0	17,475	7,709	9,766	18,690	28,455
520	State Library	Dollars	8,550	0	774	702	72	700	772
600	Health Benefits for Annuitants (Retired)	Dollars	805,914	0	571,050	569,043	2,006	658,086	660,092
601	Dental Benefits for Annuitants (Retired)	Dollars	32,601	0	24,727	27,083	-2,357	26,041	23,684
799	State Auditors	Hours	68	0	8,891	4,201	4,690	10,198	14,888
800	Legislature	Dollars	746,724	844,465	43,750	39,687	4,062	45,542	49,604
805	Legislative Counsel Bureau	Dollars	746,724	844,465	21,263	19,930	1,333	21,169	22,502
810	Governor's Office	Dollars	746,724	844,465	2,861	3,004	-143	2,862	2,719
815	Office of Planning and Research	Dollars	746,724	844,465	712	549	163	620	782
TOTALS:					815,309	767,910	47,398	914,657	962,056

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7504 Office of Data 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	27	0	5,921	15,011	-9,091	6,631	-2,460
005	Finance Budgets	Hours	834	0	160,309	61,881	98,428	189,175	287,602
011	Finance FSCU	Dollars	26,353	0	4,028	11,264	-7,236	5,691	-1,545
105	Department of Technology	Dollars	26,353	0	3,338	7,569	-4,231	4,083	-148
115	Department of FI\$Cal	Users	3	0	23,042	63,386	-40,344	24,623	-15,722
150	General Services CFS	Hours	2,507	0	274,553	181,321	93,233	384,921	478,154
201	Controller Accounting	Records	2,504	0	15,744	10,149	5,595	16,531	22,126
202	Controller Claims Audits	Warrants	5	0	22	660	-638	24	-614
203	Controller Payroll Disbursements	Warrants	1,833	0	635	463	171	666	838
204	Controller General Disbursements	Warrants	5	0	-14	549	-564	2	-562
205	Controller Field Audits	Hours	25	0	4,915	7,978	-3,062	5,161	2,099
211	Controller PPSD	Positions	59	0	8,107	1,908	6,199	8,512	14,712
212	Controller CSPA Project	Positions	59	0	20,635	1,047	19,588	21,426	41,014
302	Treasurer Item Processing	Warrants	1,838	0	75	271	-195	361	166
303	Treasurer Cash Management	Dollars	26,353	0	5,212	9,937	-4,725	5,193	468
400	Personnel Board	Positions	59	0	445	161	284	572	855
405	Personnel Board CRU	Hours	0	0	0	40,660	-40,660	0	-40,660
410	Human Resources Office of Administrative Law	Positions	59	0	9,440	1,273	8,167	5,829	13,996
510	State Library	Hours	10	0	1,750	1,252	498	1,871	2,369
520	Health Benefits for Annuitants (Retired)	Dollars	26,353	0	2,385	4,482	-2,097	2,157	60
600	Dental Benefits for Annuitants (Retired)	Dollars	912,252	0	646,398	549,535	96,863	744,918	841,782
601	State Auditors	Dollars	34,538	0	26,196	22,291	3,904	27,588	31,492
799	Legislature	Hours	61	0	7,966	20,766	-12,800	9,137	-3,663
800	Legislative Counsel Bureau	Dollars	1,221,101	1,465,071	71,543	57,093	14,450	79,011	93,461
805	Governor's Office	Dollars	1,221,101	1,465,071	34,771	28,671	6,100	36,726	42,827
810	Office of Planning and Research	Dollars	1,221,101	1,465,071	4,678	4,321	357	4,965	5,322
815		Dollars	1,221,101	1,465,071	1,164	790	374	1,075	1,449
TOTALS:					1,333,257	1,104,689	228,568	1,586,849	1,815,417

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7600 California Department of Tax and Fee Administration

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	511	0	113,909	189,354	-75,445	127,574	52,128
005	Finance Budgets	Hours	1,705	0	327,986	361,423	-33,437	387,044	353,607
011	Finance FSCU	Dollars	507,050	0	77,499	142,089	-64,590	109,495	44,905
105	Department of Technology	Dollars	507,050	0	64,231	95,485	-31,254	78,562	47,307
115	Department of FISCAL	Users	173	0	1,328,729	1,261,956	66,773	1,419,907	1,486,681
201	Controller Accounting	Records	79,216	0	498,070	502,699	-4,629	522,974	518,345
202	Controller Claims Audits	Warrants	90,279	0	405,110	238,486	166,624	425,366	591,990
203	Controller Payroll Disbursements	Warrants	97,262	0	33,677	38,645	-4,968	35,361	30,393
204	Controller General Disbursements	Warrants	90,279	0	-258,670	198,341	-457,011	34,153	-422,858
205	Controller Field Audits	Hours	545	0	108,020	101,179	6,841	113,421	120,262
211	Controller PPSD	Positions	3,693	0	510,097	576,063	-65,966	535,602	469,636
212	Controller CSPS Project	Positions	3,693	0	1,298,358	316,049	982,309	1,348,100	2,330,409
301	Treasurer Investments	Dollars	1,439,134	0	941	941	-0	935	935
302	Treasurer Item Processing	Warrants	187,541	0	7,690	36,988	-29,298	36,800	7,501
303	Treasurer Cash Management	Dollars	507,050	0	100,278	125,355	-25,077	99,915	74,839
400	Personnel Board	Positions	3,693	0	28,002	48,761	-20,759	35,968	15,210
410	Human Resources Office of	Positions	3,693	0	593,960	384,357	209,603	366,752	576,355
510	Administrative Law	Hours	377	0	68,639	45,945	22,694	73,411	96,105
520	State Library	Dollars	507,050	0	45,896	56,543	-10,647	41,497	30,850
600	Health Benefits for Annuitants (Retired)	Dollars	61,139,368	0	43,321,766	44,169,083	-847,317	49,924,635	49,077,318
601	Dental Benefits for Annuitants (Retired)	Dollars	2,364,787	0	1,793,590	1,931,182	-137,592	1,888,900	1,751,308
799	State Auditors	Hours	2,040	0	265,011	519,960	-254,949	303,964	49,016
800	Legislature	Dollars	50,732,788	57,910,336	2,972,383	2,891,262	81,122	3,123,104	3,204,226
805	Legislative Counsel Bureau	Dollars	50,732,788	57,910,336	1,444,616	1,451,920	-7,304	1,451,696	1,444,392
810	Governor's Office	Dollars	50,732,788	57,910,336	194,357	218,815	-24,458	196,258	171,801
815	Office of Planning and Research	Dollars	50,732,788	57,910,336	48,348	39,995	8,354	42,506	50,860
TOTALS:					55,392,493	55,942,874	-550,381	62,723,901	62,173,520

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7730 Franchise Tax 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	1,241	0	276,369	306,470	-30,102	309,523	279,421
005	Finance Budgets	Hours	2,356	0	453,221	461,042	-7,821	534,830	527,009
011	Finance FSCU	Dollars	1,230,228	0	188,031	229,970	-41,939	265,663	223,724
105	Department of Technology	Dollars	1,230,228	0	155,839	154,541	1,298	190,610	191,908
115	Department of FISCAL	Users	102	0	783,413	691,483	91,930	837,171	929,101
201	Controller Accounting	Records	125,685	0	790,244	855,520	-65,276	829,756	764,480
202	Controller Claims Audits	Warrants	1	0	4	45,715	-45,711	5	-45,706
203	Controller Payroll Disbursements	Warrants	159,609	0	55,265	60,709	-5,444	58,028	52,585
204	Controller General Disbursements	Warrants	1	0	-3	38,020	-38,023	0	-38,022
205	Controller Field Audits	Hours	5,329	0	1,055,846	950,810	105,036	1,108,639	1,213,675
211	Controller PPSD	Positions	6,477	0	894,569	992,888	-98,320	939,297	840,977
212	Controller CSPS Project	Positions	6,477	0	2,276,961	544,735	1,732,225	2,364,193	4,096,419
301	Treasurer Investments	Dollars	896,001	0	586	593	-7	582	575
302	Treasurer Item Processing	Warrants	2,984,158	0	122,359	722,651	-600,291	585,560	-14,731
303	Treasurer Cash Management	Dollars	1,230,228	0	243,300	202,886	40,414	242,419	282,833
400	Personnel Board	Positions	6,477	0	49,108	84,043	-34,935	63,079	28,144
405	Personnel Board CRU	Hours	1,085	0	148,489	0	148,489	157,115	305,604
410	Human Resources Office of Administrative Law	Positions	6,477	0	1,041,642	662,469	379,173	643,181	1,022,354
510	State Library	Hours	251	0	45,717	40,673	5,044	48,895	53,939
520	Health Benefits for Annuitants (Retired)	Dollars	1,230,228	0	111,354	91,514	19,840	100,682	120,522
600	Dental Benefits for Annuitants (Retired)	Dollars	96,802,716	0	68,591,887	66,768,536	1,823,351	79,046,290	80,869,642
601	State Auditors	Dollars	3,640,128	0	2,760,881	2,844,525	-83,644	2,907,593	2,823,948
799	Legislature	Hours	7,443	0	966,965	2,103,687	-1,136,722	1,109,097	-27,625
800	Legislative Counsel Bureau	Dollars	81,012,045	92,342,208	4,746,415	4,440,634	305,781	4,980,015	5,285,796
805	Governor's Office	Dollars	81,012,045	92,342,208	2,306,818	2,229,976	76,842	2,314,834	2,391,676
810	Office of Planning and Research	Dollars	81,012,045	92,342,208	310,357	336,074	-25,716	312,948	287,231
815		Dollars	81,012,045	92,342,208	77,204	61,427	15,778	67,779	83,557
TOTALS:					88,452,840	85,921,590	2,531,250	100,017,785	102,549,035

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7760 Department of General Services

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	904	0	201,438	310,027	-108,589	225,603	117,015
005	Finance Budgets	Hours	4,971	0	956,138	1,512,536	-556,398	1,128,305	571,907
011	Finance FSCU	Dollars	896,678	0	137,050	232,639	-95,588	193,634	98,046
105	Department of Technology	Dollars	896,678	0	113,587	156,335	-42,748	138,930	96,182
115	Department of FISCAL	Users	753	0	5,783,429	5,209,170	574,259	6,180,290	6,754,549
201	Controller Accounting	Records	201,769	0	1,268,622	1,190,501	78,121	1,332,053	1,410,173
202	Controller Claims Audits	Warrants	593	0	2,661	101,921	-99,260	2,794	-96,466
203	Controller Payroll Disbursements	Warrants	83,389	0	28,874	31,616	-2,742	30,317	27,575
204	Controller General Disbursements	Warrants	593	0	-1,699	84,764	-86,463	224	-86,239
205	Controller Field Audits	Hours	851	0	168,562	165,115	3,447	176,990	180,436
211	Controller PPSD	Positions	3,887	0	536,890	564,184	-27,294	563,735	536,441
212	Controller CSPS Project	Positions	3,887	0	1,366,556	309,532	1,057,024	1,418,910	2,475,934
301	Treasurer Investments	Dollars	73,853,398	0	48,300	62,238	-13,938	48,005	34,067
302	Treasurer Item Processing	Warrants	83,982	0	3,444	22,928	-19,484	16,479	-3,005
303	Treasurer Cash Management	Dollars	896,678	0	177,334	205,240	-27,906	176,692	148,786
400	Personnel Board	Positions	3,887	0	29,473	47,755	-18,282	37,858	19,575
410	Human Resources Office of	Positions	3,887	0	625,159	376,431	248,727	386,016	634,743
510	Administrative Law	Hours	680	0	123,880	50,373	73,507	132,493	206,001
520	State Library	Dollars	896,678	0	81,163	92,576	-11,413	73,384	61,971
600	Health Benefits for Annuitants (Retired)	Dollars	58,282,269	0	41,297,300	40,046,720	1,250,580	47,591,611	48,842,191
601	Dental Benefits for Annuitants (Retired)	Dollars	2,211,979	0	1,677,691	1,712,555	-34,864	1,766,842	1,731,978
799	State Auditors	Hours	2,632	0	341,960	1,171,088	-829,128	392,224	-436,904
800	Legislature	Dollars	54,967,810	62,013,389	3,220,509	3,021,651	198,858	3,344,382	3,543,240
805	Legislative Counsel Bureau	Dollars	54,967,810	62,013,389	1,565,208	1,517,399	47,810	1,554,552	1,602,361
810	Governor's Office	Dollars	54,967,810	62,013,389	210,582	228,683	-18,101	210,163	192,062
815	Office of Planning and Research	Dollars	54,967,810	62,013,389	52,384	41,798	10,586	45,518	56,104
TOTALS:					60,016,494	58,465,774	1,550,720	67,168,004	68,718,724

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7870 California Victim Compensation 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	51	0	11,396	13,516	-2,121	12,763	10,642
005	Finance Budgets	Hours	134	0	25,796	79,726	-53,930	30,440	-23,490
011	Finance FSCU	Dollars	50,724	0	7,753	10,142	-2,389	10,954	8,565
105	Department of Technology	Dollars	50,724	0	6,425	6,815	-390	7,859	7,469
115	Department of FISCAL	Users	21	0	161,291	155,584	5,707	172,359	178,066
201	Controller Accounting	Records	16,063	0	100,996	107,325	-6,328	106,046	99,717
202	Controller Claims Audits	Warrants	69,572	0	312,191	165,749	146,442	327,801	474,243
203	Controller Payroll Disbursements	Warrants	6,629	0	2,295	2,408	-113	2,410	2,297
204	Controller General Disbursements	Warrants	69,572	0	-199,340	137,848	-337,188	26,319	-310,869
205	Controller Field Audits	Hours	1,011	0	200,390	118,488	81,902	210,409	292,311
211	Controller PPSD	Positions	257	0	35,481	36,990	-1,509	37,255	35,746
212	Controller CSPS Project	Positions	257	0	90,309	20,294	70,015	93,769	163,784
301	Treasurer Investments	Dollars	3,259,111	0	2,131	1,535	596	2,118	2,714
302	Treasurer Item Processing	Warrants	76,201	0	3,124	14,177	-11,053	14,952	3,899
303	Treasurer Cash Management	Dollars	50,724	0	10,032	8,947	1,084	9,995	11,079
400	Personnel Board	Positions	257	0	1,948	3,131	-1,183	2,502	1,319
405	Personnel Board CRU	Hours	0	0	0	0	0	56,806	56,806
410	Human Resources Office of Administrative Law	Positions	257	0	41,314	24,680	16,634	25,510	42,144
510	State Library	Hours	56	0	10,268	38,188	-27,920	10,982	-16,938
520	Health Benefits for Annuitants (Retired)	Dollars	50,724	0	4,591	4,036	555	4,151	4,707
600	Dental Benefits for Annuitants (Retired)	Dollars	4,260,162	0	3,018,640	2,859,907	158,733	3,478,725	3,637,458
601	State Auditors	Dollars	163,711	0	124,168	124,359	-191	130,766	130,575
799	Legislature	Hours	1,746	0	226,815	21,041	205,774	260,154	465,929
800	Legislative Counsel Bureau	Dollars	4,198,014	5,035,046	245,957	222,719	23,238	271,540	294,778
805	Governor's Office	Dollars	4,198,014	5,035,046	119,538	111,844	7,694	126,219	133,913
810	Office of Planning and Research	Dollars	4,198,014	5,035,046	16,083	16,856	-773	17,064	16,291
815		Dollars	4,198,014	5,035,046	4,001	3,081	920	3,696	4,616
TOTALS:					4,583,594	4,309,387	274,207	5,453,564	5,727,771

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7900 Public Employees Retirement System

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	1,601	0	307,964	285,287	22,677	363,417	386,095
011	Finance FSCU	Dollars	599,586	0	91,642	125,012	-33,370	129,478	96,108
105	Department of Technology	Dollars	599,586	0	75,953	84,009	-8,056	92,899	84,843
115	Department of FISCAL	Users	41	0	314,901	218,970	95,932	336,510	432,441
201	Controller Accounting	Records	36,692	0	230,701	192,001	38,700	242,236	280,936
203	Controller Payroll Disbursements	Warrants	73,698	0	25,518	25,440	78	26,794	26,872
205	Controller Field Audits	Hours	0	0	0	59,787	-59,787	0	-59,787
211	Controller PPSD	Positions	2,613	0	360,896	376,666	-15,770	378,941	363,171
212	Controller CSPA Project	Positions	2,613	0	918,595	206,653	711,942	953,788	1,665,730
301	Treasurer Investments	Dollars	111,969,528	0	73,228	44,970	28,258	72,780	101,038
303	Treasurer Cash Management	Dollars	599,586	0	118,579	110,289	8,290	118,150	126,440
400	Personnel Board	Positions	2,613	0	19,812	31,883	-12,071	25,448	13,377
405	Personnel Board CRU	Hours	960	0	131,382	0	131,382	142,135	273,516
410	Human Resources	Positions	2,613	0	420,230	251,317	168,913	259,479	428,392
510	Office of Administrative Law	Hours	27	0	4,875	1,202	3,674	5,214	8,888
520	State Library	Dollars	599,586	0	54,272	49,747	4,524	49,070	53,595
600	Health Benefits for Annuitants (Retired)	Dollars	43,386,138	0	30,742,290	28,965,654	1,776,635	35,427,862	37,204,497
601	Dental Benefits for Annuitants (Retired)	Dollars	1,642,151	0	1,245,501	1,249,083	-3,582	1,311,686	1,308,104
799	State Auditors	Hours	248	0	32,216	21,324	10,892	36,951	47,843
800	Legislature	Dollars	35,168,554	39,972,838	2,060,490	1,818,935	241,556	2,155,735	2,397,291
805	Legislative Counsel Bureau	Dollars	35,168,554	39,972,838	1,001,425	913,424	88,001	1,002,039	1,090,040
810	Governor's Office	Dollars	35,168,554	39,972,838	134,731	137,660	-2,929	135,468	132,539
815	Office of Planning and Research	Dollars	35,168,554	39,972,838	33,516	25,161	8,354	29,340	37,695
TOTALS:					38,398,715	35,194,474	3,204,241	43,295,420	46,499,662

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7910 Office of Administrative 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	2	0	342	187	155	404	559
011	Finance FSCU	Dollars	2	0	0	1	-1	0	-0
105	Department of Technology	Dollars	2	0	0	1	-0	0	-0
115	Department of FISCAL	Users	0	0	461	519	-58	492	435
150	General Services CFS	Hours	29	0	3,133	4,192	-1,059	4,393	3,334
201	Controller Accounting	Records	28	0	179	252	-74	188	114
202	Controller Claims Audits	Warrants	0	0	0	16	-16	0	-16
203	Controller Payroll Disbursements	Warrants	11	0	4	6	-3	4	1
204	Controller General Disbursements	Warrants	0	0	0	13	-13	0	-13
211	Controller PPSD	Positions	0	0	65	105	-40	68	28
212	Controller CSPS Project	Positions	0	0	165	57	108	172	279
302	Treasurer Item Processing	Warrants	11	0	0	4	-4	2	-2
303	Treasurer Cash Management	Dollars	2	0	0	1	-0	0	-0
400	Personnel Board	Positions	0	0	4	9	-5	5	-1
410	Human Resources	Positions	0	0	76	70	6	47	52
520	State Library	Dollars	2	0	0	0	-0	0	-0
600	Health Benefits for Annuitants (Retired)	Dollars	6,478	0	4,590	6,528	-1,938	5,289	3,351
601	Dental Benefits for Annuitants (Retired)	Dollars	255	0	193	303	-110	204	94
799	State Auditors	Hours	0	0	0	2	-2	0	-2
800	Legislature	Dollars	9,213	11,268	540	691	-151	608	457
805	Legislative Counsel Bureau	Dollars	9,213	11,268	262	347	-85	282	198
810	Governor's Office	Dollars	9,213	11,268	35	52	-17	38	21
815	Office of Planning and Research	Dollars	9,213	11,268	9	10	-1	8	7
TOTALS:					10,059	13,366	-3,307	12,205	8,898

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 7920 State Teachers' Retirement System

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	1,175	0	225,961	206,921	19,040	266,649	285,689
011	Finance FSCU	Dollars	392,266	0	59,955	98,974	-39,019	84,708	45,689
105	Department of Technology	Dollars	392,266	0	49,690	66,511	-16,821	60,777	43,956
115	Department of FISCAL	Users	28	0	215,054	144,059	70,996	229,812	300,807
201	Controller Accounting	Records	15,579	0	97,953	92,216	5,737	102,851	108,588
203	Controller Payroll Disbursements	Warrants	42,685	0	14,780	14,309	470	15,519	15,989
205	Controller Field Audits	Hours	416	0	82,458	2,328	80,130	86,581	166,711
211	Controller PPSD	Positions	1,464	0	202,180	199,350	2,830	212,289	215,118
212	Controller CSPA Project	Positions	1,464	0	514,612	109,371	405,241	534,327	939,568
301	Treasurer Investments	Dollars	3,808,999	0	2,491	2,422	69	2,476	2,545
303	Treasurer Cash Management	Dollars	392,266	0	77,578	87,317	-9,740	77,297	67,557
400	Personnel Board	Positions	1,464	0	11,099	16,874	-5,775	14,256	8,481
410	Human Resources	Positions	1,464	0	235,420	133,009	102,410	145,364	247,775
510	Office of Administrative Law	Hours	213	0	38,776	18,477	20,300	41,473	61,772
520	State Library	Dollars	392,266	0	35,506	39,385	-3,880	32,103	28,224
600	Health Benefits for Annuitants (Retired)	Dollars	24,598,460	0	17,429,829	15,817,077	1,612,753	20,086,389	21,699,142
601	Dental Benefits for Annuitants (Retired)	Dollars	942,296	0	714,691	680,283	34,408	752,669	787,078
799	State Auditors	Hours	181	0	23,542	6,640	16,902	27,002	43,903
800	Legislature	Dollars	20,031,574	22,772,541	1,173,630	998,776	174,854	1,228,123	1,402,977
805	Legislative Counsel Bureau	Dollars	20,031,574	22,772,541	570,399	501,561	68,839	570,862	639,701
810	Governor's Office	Dollars	20,031,574	22,772,541	76,741	75,589	1,152	77,176	78,328
815	Office of Planning and Research	Dollars	20,031,574	22,772,541	19,090	13,816	5,274	16,715	21,989
TOTALS:					21,871,434	19,325,263	2,546,171	24,665,417	27,211,588