

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4100 State Council on Developmental Disabilities

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	10	0	2,214	4,037	-1,823	2,480	657
005	Finance Budgets	Hours	222	0	42,757	67,816	-25,059	50,456	25,398
011	Finance FSCU	Dollars	9,853	0	1,506	3,030	-1,524	2,128	603
105	Department of Technology	Dollars	9,853	0	1,248	2,036	-788	1,527	738
115	Department of FISCAL	Users	14	0	107,527	86,435	21,092	114,906	135,998
201	Controller Accounting	Records	4,995	0	31,406	32,567	-1,161	32,976	31,815
202	Controller Claims Audits	Warrants	16	0	72	2,088	-2,016	75	-1,941
203	Controller Payroll Disbursements	Warrants	2,087	0	723	704	18	759	777
204	Controller General Disbursements	Warrants	16	0	-46	1,737	-1,783	6	-1,776
205	Controller Field Audits	Hours	9	0	1,839	2,146	-307	1,930	1,623
211	Controller PPSD	Positions	106	0	14,598	14,417	181	15,328	15,509
212	Controller CSPS Project	Positions	106	0	37,157	7,910	29,247	38,581	67,828
302	Treasurer Item Processing	Warrants	2,103	0	86	496	-410	413	2
303	Treasurer Cash Management	Dollars	9,853	0	1,949	2,673	-725	1,942	1,217
400	Personnel Board	Positions	106	0	801	1,220	-419	1,029	610
405	Personnel Board CRU	Hours	173	0	23,676	0	23,676	29,841	53,517
410	Human Resources Office of	Positions	106	0	16,998	9,619	7,379	10,496	17,875
510	Administrative Law	Hours	2	0	279	336	-58	298	241
520	State Library	Dollars	9,853	0	892	1,206	-314	806	492
600	Health Benefits for Annuitants (Retired)	Dollars	1,249,473	0	885,344	846,256	39,088	1,020,283	1,059,372
601	Dental Benefits for Annuitants (Retired)	Dollars	44,474	0	33,732	32,091	1,640	35,524	37,164
799	State Auditors	Hours	28	0	3,696	5,587	-1,891	4,239	2,349
800	Legislature	Dollars	1,208,454	1,366,024	70,802	63,321	7,481	73,670	81,151
805	Legislative Counsel Bureau	Dollars	1,208,454	1,366,024	34,411	31,798	2,612	34,243	36,856
810	Governor's Office	Dollars	1,208,454	1,366,024	4,630	4,792	-163	4,629	4,467
815	Office of Planning and Research	Dollars	1,208,454	1,366,024	1,152	876	276	1,003	1,278
TOTALS:					1,319,448	1,225,198	94,250	1,479,569	1,573,820

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4120 Emergency Medical Services Authority

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	37	0	8,304	14,822	-6,518	9,300	2,782
005	Finance Budgets	Hours	787	0	151,431	243,397	-91,966	178,698	86,732
011	Finance FSCU	Dollars	36,965	0	5,650	11,121	-5,471	7,982	2,511
105	Department of Technology	Dollars	36,965	0	4,683	7,473	-2,791	5,727	2,937
115	Department of FISCAL	Users	8	0	61,444	51,861	9,583	65,660	75,243
150	General Services CFS	Hours	7,795	0	853,774	809,459	44,315	0	44,315
201	Controller Accounting	Records	8,425	0	52,972	51,364	1,608	55,621	57,229
202	Controller Claims Audits	Warrants	156	0	700	2,840	-2,140	735	-1,405
203	Controller Payroll Disbursements	Warrants	3,247	0	1,124	877	247	1,180	1,428
204	Controller General Disbursements	Warrants	156	0	-447	2,362	-2,809	59	-2,750
205	Controller Field Audits	Hours	42	0	8,222	9,634	-1,412	8,633	7,221
211	Controller PPSD	Positions	1,041	0	143,731	164,053	-20,322	150,918	130,597
212	Controller CSPA Project	Positions	1,041	0	365,842	90,006	275,837	379,858	655,695
301	Treasurer Investments	Dollars	202,031	0	132	110	22	131	153
302	Treasurer Item Processing	Warrants	3,403	0	140	637	-498	668	170
303	Treasurer Cash Management	Dollars	36,965	0	7,310	9,811	-2,501	7,284	4,783
400	Personnel Board	Positions	1,041	0	7,890	13,886	-5,996	10,135	4,139
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	56,806	111,275
410	Human Resources	Positions	1,041	0	167,362	109,458	57,904	103,341	161,244
510	Office of Administrative Law	Hours	276	0	50,211	12,364	37,847	53,702	91,549
520	State Library	Dollars	36,965	0	3,346	4,425	-1,080	3,025	1,946
600	Health Benefits for Annuitants (Retired)	Dollars	1,896,089	0	1,343,520	1,009,536	333,984	1,548,292	1,882,275
601	Dental Benefits for Annuitants (Retired)	Dollars	76,774	0	58,230	46,971	11,259	61,324	72,584
700	Health and Human Services Agency	Dollars	36,965	0	138,314	186,952	-48,638	116,130	67,492
799	State Auditors	Hours	116	0	15,111	24,846	-9,734	17,333	7,598
800	Legislature	Dollars	3,503,466	2,842,543	205,265	162,090	43,175	153,298	196,473
805	Legislative Counsel Bureau	Dollars	3,503,466	2,842,543	99,761	81,397	18,364	71,257	89,621
810	Governor's Office	Dollars	3,503,466	2,842,543	13,422	12,267	1,155	9,633	10,788
815	Office of Planning and Research	Dollars	3,503,466	2,842,543	3,339	2,242	1,097	2,086	3,183
TOTALS:					3,825,252	3,136,261	688,990	3,078,818	3,767,809

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4140 Dept. of Health Care Access and Information

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	210	0	46,812	50,205	-3,394	52,427	49,034
005	Finance Budgets	Hours	2,320	0	446,249	474,080	-27,831	526,602	498,772
011	Finance FSCU	Dollars	208,374	0	31,848	37,673	-5,825	44,998	39,173
105	Department of Technology	Dollars	208,374	0	26,396	25,317	1,079	32,285	33,364
115	Department of FISCAL	Users	86	0	660,524	596,733	63,792	705,850	769,641
201	Controller Accounting	Records	28,649	0	180,130	174,694	5,436	189,137	194,573
202	Controller Claims Audits	Warrants	47	0	211	13,246	-13,035	221	-12,814
203	Controller Payroll Disbursements	Warrants	16,313	0	5,648	5,493	155	5,931	6,086
204	Controller General Disbursements	Warrants	47	0	-135	11,016	-11,151	18	-11,133
205	Controller Field Audits	Hours	196	0	38,863	26,686	12,178	40,807	52,985
211	Controller PPSD	Positions	719	0	99,329	86,302	13,027	104,295	117,323
212	Controller CSPS Project	Positions	719	0	252,824	47,348	205,475	262,510	467,985
301	Treasurer Investments	Dollars	17,437,312	0	11,404	12,341	-937	11,334	10,398
302	Treasurer Item Processing	Warrants	16,360	0	671	3,633	-2,962	3,210	248
303	Treasurer Cash Management	Dollars	208,374	0	41,210	33,236	7,973	41,061	49,034
400	Personnel Board	Positions	719	0	5,453	7,305	-1,852	7,004	5,152
410	Human Resources Office of	Positions	719	0	115,659	57,582	58,078	71,416	129,494
510	Administrative Law	Hours	166	0	30,329	116,304	-85,975	32,438	-53,537
520	State Library	Dollars	208,374	0	18,861	14,992	3,869	17,053	20,923
600	Health Benefits for Annuitants (Retired)	Dollars	10,568,885	0	7,488,837	6,695,840	792,997	8,630,245	9,423,242
601	Dental Benefits for Annuitants (Retired)	Dollars	386,889	0	293,438	271,004	22,434	309,031	331,466
700	Health and Human Services Agency	Dollars	208,374	0	779,686	633,318	146,369	654,631	801,000
799	State Auditors	Hours	490	0	63,703	113,170	-49,468	73,066	23,599
800	Legislature	Dollars	10,637,952	11,815,572	623,267	535,416	87,851	637,214	725,065
805	Legislative Counsel Bureau	Dollars	10,637,952	11,815,572	302,916	268,873	34,043	296,193	330,236
810	Governor's Office	Dollars	10,637,952	11,815,572	40,754	40,521	233	40,043	40,276
815	Office of Planning and Research	Dollars	10,637,952	11,815,572	10,138	7,406	2,732	8,673	11,404
TOTALS:					11,615,026	10,359,733	1,255,293	12,797,694	14,052,988

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4150 Department of Managed Health Care

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	184	0	40,945	48,036	-7,091	45,857	38,765
005	Finance Budgets	Hours	1,777	0	341,751	296,578	45,173	403,288	448,461
011	Finance FSCU	Dollars	182,259	0	27,857	36,046	-8,189	39,358	31,169
105	Department of Technology	Dollars	182,259	0	23,088	24,223	-1,135	28,239	27,104
115	Department of FISCAL	Users	24	0	184,332	155,584	28,749	196,981	225,730
201	Controller Accounting	Records	7,568	0	47,584	48,518	-934	49,963	49,029
202	Controller Claims Audits	Warrants	0	0	0	3,277	-3,277	0	-3,277
203	Controller Payroll Disbursements	Warrants	16,974	0	5,877	6,022	-144	6,171	6,027
204	Controller General Disbursements	Warrants	0	0	0	2,726	-2,726	0	-2,726
205	Controller Field Audits	Hours	172	0	33,992	25,532	8,460	35,691	44,151
211	Controller PPSD	Positions	694	0	95,807	86,258	9,549	100,598	110,147
212	Controller CSPS Project	Positions	694	0	243,860	47,324	196,535	253,202	449,738
301	Treasurer Investments	Dollars	6,366,476	0	4,164	4,186	-22	4,138	4,116
302	Treasurer Item Processing	Warrants	16,974	0	696	3,097	-2,401	3,331	929
303	Treasurer Cash Management	Dollars	182,259	0	36,045	31,801	4,244	35,914	40,159
400	Personnel Board	Positions	694	0	5,259	7,301	-2,042	6,756	4,714
405	Personnel Board CRU	Hours	0	0	0	95,419	-95,419	0	-95,419
410	Human Resources Office of	Positions	694	0	111,559	57,552	54,006	68,884	122,890
510	Administrative Law	Hours	135	0	24,623	18,217	6,405	26,335	32,740
520	State Library	Dollars	182,259	0	16,497	14,344	2,153	14,916	17,069
600	Health Benefits for Annuitants (Retired)	Dollars	11,316,840	0	8,018,818	6,979,116	1,039,702	9,241,003	10,280,705
601	Dental Benefits for Annuitants (Retired)	Dollars	448,177	0	339,923	301,787	38,136	357,986	396,122
700	Health and Human Services Agency	Dollars	182,259	0	681,969	605,958	76,011	572,587	648,599
799	State Auditors	Hours	468	0	60,837	300,997	-240,160	69,779	-170,381
800	Legislature	Dollars	10,345,482	11,560,978	606,131	518,092	88,039	623,484	711,523
805	Legislative Counsel Bureau	Dollars	10,345,482	11,560,978	294,588	260,173	34,414	289,811	324,225
810	Governor's Office	Dollars	10,345,482	11,560,978	39,634	39,210	424	39,180	39,604
815	Office of Planning and Research	Dollars	10,345,482	11,560,978	9,859	7,167	2,693	8,486	11,178
TOTALS:					11,295,694	10,024,542	1,271,152	12,521,938	13,793,090

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4170 California Department of Aging

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	46	0	10,188	16,299	-6,111	11,410	5,299
005	Finance Budgets	Hours	1,315	0	252,953	370,772	-117,819	298,501	180,682
011	Finance FSCU	Dollars	45,355	0	6,932	12,230	-5,297	9,794	4,497
105	Department of Technology	Dollars	45,355	0	5,745	8,218	-2,473	7,027	4,554
115	Department of FISCAL	Users	30	0	230,415	213,207	17,208	246,227	263,435
201	Controller Accounting	Records	25,106	0	157,854	195,743	-37,889	165,747	127,857
202	Controller Claims Audits	Warrants	62	0	278	17,154	-16,876	292	-16,584
203	Controller Payroll Disbursements	Warrants	7,431	0	2,573	2,781	-208	2,702	2,493
204	Controller General Disbursements	Warrants	62	0	-178	14,266	-14,444	23	-14,421
205	Controller Field Audits	Hours	196	0	38,891	47,152	-8,261	40,836	32,575
211	Controller PPSD	Positions	263	0	36,378	38,882	-2,504	38,197	35,693
212	Controller CSPA Project	Positions	263	0	92,594	21,332	71,262	96,142	167,404
301	Treasurer Investments	Dollars	476,550	0	312	554	-242	310	68
302	Treasurer Item Processing	Warrants	7,493	0	307	2,661	-2,354	1,470	-884
303	Treasurer Cash Management	Dollars	45,355	0	8,970	10,789	-1,820	8,937	7,118
400	Personnel Board	Positions	263	0	1,997	3,291	-1,294	2,565	1,271
410	Human Resources Office of	Positions	263	0	42,359	25,943	16,416	26,155	42,572
510	Administrative Law	Hours	7	0	1,285	1,360	-75	1,374	1,299
520	State Library	Dollars	45,355	0	4,105	4,867	-761	3,712	2,951
600	Health Benefits for Annuitants (Retired)	Dollars	4,080,129	0	2,891,073	2,731,935	159,138	3,331,715	3,490,853
601	Dental Benefits for Annuitants (Retired)	Dollars	164,493	0	124,761	118,524	6,237	131,391	137,627
700	Health and Human Services Agency	Dollars	45,355	0	169,707	205,589	-35,881	142,488	106,606
799	State Auditors	Hours	465	0	60,420	23,718	36,702	69,301	106,003
800	Legislature	Dollars	4,139,922	4,636,317	242,554	230,175	12,379	250,037	262,416
805	Legislative Counsel Bureau	Dollars	4,139,922	4,636,317	117,884	115,588	2,296	116,223	118,519
810	Governor's Office	Dollars	4,139,922	4,636,317	15,860	17,420	-1,560	15,712	14,153
815	Office of Planning and Research	Dollars	4,139,922	4,636,317	3,945	3,184	761	3,403	4,164
TOTALS:					4,520,166	4,453,636	66,530	5,021,692	5,088,222

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4180 Commission on Aging

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	232	295	-64	259	196
005	Finance Budgets	Hours	173	0	33,216	44,124	-10,908	39,197	28,289
011	Finance FSCU	Dollars	1,031	0	158	222	-64	223	158
105	Department of Technology	Dollars	1,031	0	131	149	-18	160	141
115	Department of FISCAL	Users	2	0	15,361	17,287	-1,926	16,415	14,489
201	Controller Accounting	Records	967	0	6,080	7,200	-1,120	6,384	5,264
202	Controller Claims Audits	Warrants	0	0	0	165	-165	0	-165
203	Controller Payroll Disbursements	Warrants	112	0	39	58	-20	41	21
204	Controller General Disbursements	Warrants	0	0	0	137	-137	0	-137
205	Controller Field Audits	Hours	1	0	192	157	35	202	237
211	Controller PPSD	Positions	4	0	511	769	-258	537	278
212	Controller CSPS Project	Positions	4	0	1,301	422	879	1,351	2,229
301	Treasurer Investments	Dollars	25,543	0	17	13	4	17	20
302	Treasurer Item Processing	Warrants	112	0	5	41	-36	22	-14
303	Treasurer Cash Management	Dollars	1,031	0	204	196	8	203	211
400	Personnel Board	Positions	4	0	28	65	-37	36	-1
410	Human Resources Office of	Positions	4	0	595	513	82	367	449
510	Administrative Law	Hours	0	0	29	25	4	31	35
520	State Library	Dollars	1,031	0	93	88	5	84	89
600	Health Benefits for Annuitants (Retired)	Dollars	42,686	0	30,246	59,406	-29,160	34,856	5,695
601	Dental Benefits for Annuitants (Retired)	Dollars	2,271	0	1,722	2,453	-731	1,814	1,083
799	State Auditors	Hours	2	0	312	408	-97	358	261
800	Legislature	Dollars	90,470	102,556	5,301	7,557	-2,257	5,531	3,274
805	Legislative Counsel Bureau	Dollars	90,470	102,556	2,576	3,795	-1,219	2,571	1,352
810	Governor's Office	Dollars	90,470	102,556	347	572	-225	348	122
815	Office of Planning and Research	Dollars	90,470	102,556	86	105	-18	75	57
TOTALS:					98,780	146,225	-47,445	111,080	63,635

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4185 California Senior Legislature

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	94	131	-37	105	68
005	Finance Budgets	Hours	166	0	31,981	26,123	5,858	37,740	43,597
011	Finance FSCU	Dollars	415	0	63	98	-34	90	55
105	Department of Technology	Dollars	415	0	53	66	-13	64	51
115	Department of FI\$Cal	Users	0	0	0	5,762	-5,762	0	-5,762
150	General Services CFS	Hours	812	0	88,952	136,860	-47,909	124,709	76,801
201	Controller Accounting	Records	380	0	2,389	2,410	-21	2,509	2,488
202	Controller Claims Audits	Warrants	0	0	0	145	-145	0	-145
203	Controller Payroll Disbursements	Warrants	37	0	13	12	1	13	15
204	Controller General Disbursements	Warrants	0	0	0	121	-121	0	-121
205	Controller Field Audits	Hours	0	0	77	69	8	81	89
211	Controller PPSD	Positions	1	0	138	308	-170	145	-25
212	Controller CSPS Project	Positions	1	0	352	169	183	365	548
302	Treasurer Item Processing	Warrants	37	0	2	17	-15	7	-8
303	Treasurer Cash Management	Dollars	415	0	82	86	-4	82	78
400	Personnel Board	Positions	1	0	8	26	-18	10	-9
410	Human Resources Office of	Positions	1	0	161	205	-45	99	55
510	Administrative Law	Hours	0	0	11	10	0	12	12
520	State Library	Dollars	415	0	38	39	-1	34	33
600	Health Benefits for Annuitants (Retired)	Dollars	26,980	0	19,117	19,643	-526	22,031	21,505
601	Dental Benefits for Annuitants (Retired)	Dollars	1,152	0	874	913	-39	920	881
799	State Auditors	Hours	1	0	126	179	-53	145	92
800	Legislature	Dollars	144,529	189,160	8,468	10,891	-2,423	10,201	7,778
805	Legislative Counsel Bureau	Dollars	144,529	189,160	4,115	5,469	-1,354	4,742	3,388
810	Governor's Office	Dollars	144,529	189,160	554	824	-271	641	371
815	Office of Planning and Research	Dollars	144,529	189,160	138	151	-13	139	126
TOTALS:					157,803	210,726	-52,923	204,884	151,961

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4250 California Children and Families 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	4	0	800	1,034	-235	896	661
005	Finance Budgets	Hours	185	0	35,631	29,465	6,167	42,047	48,214
011	Finance FSCU	Dollars	3,562	0	544	776	-231	769	538
105	Department of Technology	Dollars	3,562	0	451	521	-70	552	482
115	Department of FISCAL	Users	10	0	76,805	69,148	7,657	82,076	89,732
150	General Services CFS	Hours	2,690	0	294,647	307,785	-13,138	413,093	399,955
201	Controller Accounting	Records	3,645	0	22,918	31,290	-8,372	24,064	15,692
202	Controller Claims Audits	Warrants	1,199	0	5,380	5,256	124	5,649	5,773
203	Controller Payroll Disbursements	Warrants	876	0	303	307	-4	318	314
204	Controller General Disbursements	Warrants	1,199	0	-3,435	4,371	-7,807	454	-7,353
205	Controller Field Audits	Hours	3	0	664	549	114	697	811
211	Controller PPSD	Positions	36	0	4,931	7,186	-2,255	5,177	2,922
212	Controller CSPA Project	Positions	36	0	12,550	3,942	8,608	13,031	21,638
301	Treasurer Investments	Dollars	8,662,958	0	5,666	6,880	-1,214	5,631	4,417
302	Treasurer Item Processing	Warrants	2,075	0	85	559	-474	407	-66
303	Treasurer Cash Management	Dollars	3,562	0	704	684	20	702	722
400	Personnel Board	Positions	36	0	271	608	-338	348	10
410	Human Resources Office of Administrative Law	Positions	36	0	5,741	4,794	947	3,545	4,492
510	State Library	Hours	1	0	100	86	15	107	122
520	Health Benefits for Annuitants (Retired)	Dollars	3,562	0	322	309	14	292	305
600	Dental Benefits for Annuitants (Retired)	Dollars	528,511	0	374,489	346,378	28,112	431,567	459,678
601	State Auditors	Dollars	21,803	0	16,537	15,650	887	17,416	18,302
799	Legislature	Hours	8	0	1,077	4,601	-3,524	1,235	-2,289
800	Legislative Counsel Bureau	Dollars	857,182	1,050,072	50,221	47,427	2,794	56,630	59,424
805	Governor's Office	Dollars	857,182	1,050,072	24,408	23,817	591	26,323	26,915
810	Office of Planning and Research	Dollars	857,182	1,050,072	3,284	3,589	-306	3,559	3,253
815		Dollars	857,182	1,050,072	817	656	161	771	932
TOTALS:					935,913	917,669	18,243	1,137,355	1,155,598

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4260 State Department of Health Care 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	1,183	0	263,503	377,657	-114,154	295,114	180,960
005	Finance Budgets	Hours	20,734	0	3,987,791	3,637,667	350,124	4,705,852	5,055,975
011	Finance FSCU	Dollars	1,172,956	0	179,277	283,386	-104,110	253,295	149,186
105	Department of Technology	Dollars	1,172,956	0	148,584	190,438	-41,854	181,737	139,883
115	Department of FISCAL	Users	442	0	3,394,788	3,365,216	29,572	3,627,740	3,657,312
201	Controller Accounting	Records	118,495	0	745,037	711,286	33,751	782,288	816,039
202	Controller Claims Audits	Warrants	7,395	0	33,184	61,508	-28,325	34,843	6,518
203	Controller Payroll Disbursements	Warrants	125,556	0	43,474	43,806	-332	45,648	45,315
204	Controller General Disbursements	Warrants	7,395	0	-21,188	51,154	-72,343	2,798	-69,545
205	Controller Field Audits	Hours	2,476	0	490,564	573,853	-83,288	515,093	431,804
211	Controller PPSD	Positions	4,580	0	632,532	649,565	-17,033	664,158	647,125
212	Controller CSPS Project	Positions	4,580	0	1,609,994	356,375	1,253,618	1,671,674	2,925,293
301	Treasurer Investments	Dollars	102,319,757	0	66,917	87,649	-20,732	66,508	45,776
302	Treasurer Item Processing	Warrants	318,756	0	13,070	64,144	-51,075	62,547	11,473
303	Treasurer Cash Management	Dollars	1,172,956	0	231,973	250,011	-18,038	231,133	213,095
400	Personnel Board	Positions	4,580	0	34,723	54,982	-20,259	44,602	24,343
405	Personnel Board CRU	Hours	960	0	131,382	0	131,382	0	131,382
410	Human Resources Office of	Positions	4,580	0	736,524	433,399	303,126	454,780	757,906
510	Administrative Law	Hours	182	0	33,251	37,158	-3,907	35,562	31,655
520	State Library	Dollars	1,172,956	0	106,170	112,770	-6,600	95,995	89,394
600	Health Benefits for Annuitants (Retired)	Dollars	74,107,876	0	52,510,914	49,829,960	2,680,954	60,514,343	63,195,297
601	Dental Benefits for Annuitants (Retired)	Dollars	2,897,933	0	2,197,957	2,142,042	55,916	2,314,756	2,370,671
700	Health and Human Services Agency	Dollars	1,172,956	0	4,388,919	4,763,945	-375,026	3,684,975	3,309,949
799	State Auditors	Hours	15,316	0	1,989,699	3,237,883	-1,248,184	2,282,161	1,033,977
800	Legislature	Dollars	73,949,039	82,567,601	4,332,600	4,016,152	316,448	4,452,871	4,769,318
805	Legislative Counsel Bureau	Dollars	73,949,039	82,567,601	2,105,699	2,016,812	88,886	2,069,805	2,158,691
810	Governor's Office	Dollars	73,949,039	82,567,601	283,299	303,948	-20,649	279,822	259,172
815	Office of Planning and Research	Dollars	73,949,039	82,567,601	70,473	55,555	14,918	60,605	75,523
TOTALS:					80,741,110	77,708,325	3,032,785	89,430,703	92,463,488

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4265 Department of Public Health

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	1,684	0	375,162	591,543	-216,380	420,168	203,787
005	Finance Budgets	Hours	8,562	0	1,646,783	2,210,551	-563,767	1,943,311	1,379,543
011	Finance FSCU	Dollars	1,669,998	0	255,246	443,884	-188,638	360,629	171,991
105	Department of Technology	Dollars	1,669,998	0	211,547	298,293	-86,746	258,748	172,001
115	Department of FISCAL	Users	158	0	1,213,522	1,060,274	153,248	1,296,794	1,450,042
201	Controller Accounting	Records	190,995	0	1,200,880	1,199,445	1,435	1,260,924	1,262,359
202	Controller Claims Audits	Warrants	599	0	2,688	81,480	-78,792	2,822	-75,970
203	Controller Payroll Disbursements	Warrants	123,552	0	42,780	44,186	-1,406	44,919	43,514
204	Controller General Disbursements	Warrants	599	0	-1,716	67,764	-69,481	227	-69,254
205	Controller Field Audits	Hours	1,772	0	351,164	391,402	-40,237	368,722	328,485
211	Controller PPSD	Positions	4,960	0	685,097	683,769	1,327	719,351	720,678
212	Controller CSPS Project	Positions	4,960	0	1,743,788	375,141	1,368,647	1,810,594	3,179,241
301	Treasurer Investments	Dollars	27,550,948	0	18,018	35,371	-17,353	17,908	555
302	Treasurer Item Processing	Warrants	124,151	0	5,091	27,247	-22,156	24,361	2,205
303	Treasurer Cash Management	Dollars	1,669,998	0	330,272	391,607	-61,335	329,076	267,742
400	Personnel Board	Positions	4,960	0	37,609	57,878	-20,269	48,308	28,039
405	Personnel Board CRU	Hours	0	0	0	174,348	-174,348	0	-174,348
410	Human Resources Office of	Positions	4,960	0	797,731	456,220	341,511	492,574	834,084
510	Administrative Law	Hours	1,007	0	183,528	63,105	120,424	196,289	316,712
520	State Library	Dollars	1,669,998	0	151,160	176,639	-25,479	136,673	111,194
600	Health Benefits for Annuitants (Retired)	Dollars	76,342,101	0	54,094,028	49,158,115	4,935,913	62,338,746	67,274,659
601	Dental Benefits for Annuitants (Retired)	Dollars	3,034,788	0	2,301,756	2,174,648	127,108	2,424,070	2,551,178
700	Health and Human Services Agency	Dollars	1,669,998	0	6,248,730	7,462,031	-1,213,301	5,246,489	4,033,188
799	State Auditors	Hours	5,436	0	706,267	1,780,434	-1,074,167	810,080	-264,087
800	Legislature	Dollars	72,601,131	80,551,784	4,253,628	3,908,564	345,064	4,344,158	4,689,222
805	Legislative Counsel Bureau	Dollars	72,601,131	80,551,784	2,067,317	1,962,784	104,533	2,019,272	2,123,805
810	Governor's Office	Dollars	72,601,131	80,551,784	278,135	295,806	-17,671	272,990	255,319
815	Office of Planning and Research	Dollars	72,601,131	80,551,784	69,189	54,067	15,122	59,125	74,247
TOTALS:					79,269,400	75,626,595	3,642,805	87,247,329	90,890,134

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4300 Department of Developmental 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	394	0	87,776	117,432	-29,656	98,306	68,650
005	Finance Budgets	Hours	4,402	0	846,630	764,862	81,768	999,078	1,080,847
011	Finance FSCU	Dollars	390,733	0	59,720	88,119	-28,399	84,377	55,978
105	Department of Technology	Dollars	390,733	0	49,496	59,217	-9,721	60,540	50,819
115	Department of FISCAL	Users	99	0	760,371	720,295	40,077	812,548	852,625
201	Controller Accounting	Records	73,945	0	464,929	493,488	-28,559	488,175	459,616
202	Controller Claims Audits	Warrants	10,319	0	46,305	54,403	-8,098	48,620	40,522
203	Controller Payroll Disbursements	Warrants	62,686	0	21,705	23,565	-1,859	22,790	20,931
204	Controller General Disbursements	Warrants	10,319	0	-29,566	45,245	-74,811	3,904	-70,908
205	Controller Field Audits	Hours	368	0	72,873	77,550	-4,677	76,517	71,840
211	Controller PPSD	Positions	2,379	0	328,620	342,492	-13,873	345,051	331,178
212	Controller CSPS Project	Positions	2,379	0	836,442	187,904	648,538	868,487	1,517,024
301	Treasurer Investments	Dollars	80,338	0	53	55	-2	52	50
302	Treasurer Item Processing	Warrants	73,005	0	2,993	15,392	-12,399	14,325	1,926
303	Treasurer Cash Management	Dollars	390,733	0	77,274	77,741	-467	76,995	76,528
400	Personnel Board	Positions	2,379	0	18,040	28,990	-10,950	23,172	12,222
405	Personnel Board CRU	Hours	0	0	0	0	0	142,135	142,135
410	Human Resources Office of Administrative Law	Positions	2,379	0	382,647	228,516	154,131	236,272	390,404
510	State Library	Hours	75	0	13,582	14,084	-503	14,526	14,023
520	Health Benefits for Annuitants (Retired)	Dollars	390,733	0	35,367	35,066	301	31,978	32,279
600	Dental Benefits for Annuitants (Retired)	Dollars	35,934,812	0	25,462,474	24,488,002	974,471	29,343,326	30,317,797
601	Health and Human Services Agency	Dollars	1,431,467	0	1,085,706	1,098,588	-12,881	1,143,400	1,130,519
700	State Auditors	Dollars	390,733	0	1,462,029	1,481,351	-19,323	1,227,532	1,208,210
799	Legislature	Hours	3,868	0	502,521	197,272	305,249	576,385	881,634
800	Legislative Counsel Bureau	Dollars	32,587,987	36,738,491	1,909,298	1,725,471	183,827	1,981,307	2,165,134
805	Governor's Office	Dollars	32,587,987	36,738,491	927,943	866,489	61,454	920,960	982,415
810	Office of Planning and Research	Dollars	32,587,987	36,738,491	124,845	130,586	-5,742	124,507	118,765
815		Dollars	32,587,987	36,738,491	31,056	23,868	7,188	26,966	34,154
TOTALS:					35,581,128	33,386,043	2,195,085	39,792,231	41,987,317

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4440 Department of State Hospitals

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	2,920	0	650,346	1,034,628	-384,282	728,363	344,082
005	Finance Budgets	Hours	4,480	0	861,590	946,285	-84,695	1,016,732	932,036
011	Finance FSCU	Dollars	2,894,956	0	442,471	776,367	-333,897	625,154	291,258
105	Department of Technology	Dollars	2,894,956	0	366,719	521,725	-155,006	448,542	293,535
115	Department of FISCAL	Users	253	0	1,943,171	1,624,985	318,186	2,076,512	2,394,698
201	Controller Accounting	Records	405,642	0	2,550,472	2,389,698	160,774	2,677,995	2,838,770
202	Controller Claims Audits	Warrants	0	0	0	176,259	-176,259	0	-176,259
203	Controller Payroll Disbursements	Warrants	323,568	0	112,036	126,135	-14,099	117,638	103,539
204	Controller General Disbursements	Warrants	0	0	0	146,589	-146,589	0	-146,589
205	Controller Field Audits	Hours	2,799	0	554,522	566,555	-12,033	582,248	570,215
211	Controller PPSD	Positions	11,919	0	1,646,138	1,793,089	-146,951	1,728,444	1,581,493
212	Controller CSPS Project	Positions	11,919	0	4,189,942	983,755	3,206,187	4,350,463	7,556,650
301	Treasurer Investments	Dollars	783,329	0	512	726	-214	509	296
302	Treasurer Item Processing	Warrants	323,568	0	13,267	73,348	-60,080	63,491	3,411
303	Treasurer Cash Management	Dollars	2,894,956	0	572,530	684,933	-112,403	570,457	458,054
400	Personnel Board	Positions	11,919	0	90,366	151,776	-61,410	116,074	54,664
405	Personnel Board CRU	Hours	0	0	0	253,403	-253,403	0	-253,403
410	Human Resources Office of	Positions	11,919	0	1,916,774	1,196,374	720,400	1,183,547	1,903,947
510	Administrative Law	Hours	1,076	0	196,109	181,731	14,378	209,745	224,123
520	State Library	Dollars	2,894,956	0	262,037	308,947	-46,910	236,923	190,014
600	Health Benefits for Annuitants (Retired)	Dollars	181,296,524	0	128,462,003	125,904,459	2,557,544	148,041,484	150,599,028
601	Dental Benefits for Annuitants (Retired)	Dollars	7,656,345	0	5,807,009	5,898,831	-91,823	6,115,590	6,023,767
700	Health and Human Services Agency	Dollars	2,894,956	0	10,832,228	13,051,335	-2,219,107	9,094,834	6,875,727
799	State Auditors	Hours	9,625	0	1,250,422	2,017,907	-767,485	1,434,220	666,735
800	Legislature	Dollars	162,720,663	181,418,966	9,533,641	9,056,006	477,635	9,783,925	10,261,560
805	Legislative Counsel Bureau	Dollars	162,720,663	181,418,966	4,633,471	4,547,702	85,769	4,547,811	4,633,579
810	Governor's Office	Dollars	162,720,663	181,418,966	623,383	685,372	-61,989	614,829	552,840
815	Office of Planning and Research	Dollars	162,720,663	181,418,966	155,073	125,271	29,802	133,162	162,963
TOTALS:					177,666,230	175,224,189	2,442,042	196,498,691	198,940,733

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4560 Behavioral Health Services Oversight and Accountability 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	37	0	8,255	16,028	-7,773	9,245	1,472
005	Finance Budgets	Hours	220	0	42,226	192,206	-149,979	49,830	-100,149
011	Finance FSCU	Dollars	36,744	0	5,616	12,027	-6,411	7,935	1,524
105	Department of Technology	Dollars	36,744	0	4,655	8,082	-3,428	5,693	2,266
115	Department of FISCAL	Users	6	0	46,083	34,574	11,509	49,245	60,754
150	General Services CFS	Hours	2,956	0	323,713	373,292	-49,579	453,842	404,263
201	Controller Accounting	Records	4,594	0	28,885	25,301	3,584	30,329	33,913
202	Controller Claims Audits	Warrants	50	0	224	2,325	-2,100	236	-1,865
203	Controller Payroll Disbursements	Warrants	1,424	0	493	380	113	518	631
204	Controller General Disbursements	Warrants	50	0	-143	1,933	-2,077	19	-2,058
205	Controller Field Audits	Hours	35	0	6,853	8,519	-1,666	7,196	5,530
211	Controller PPSD	Positions	59	0	8,204	8,063	141	8,614	8,755
212	Controller CSPA Project	Positions	59	0	20,881	4,423	16,458	21,681	38,139
302	Treasurer Item Processing	Warrants	1,474	0	60	362	-302	289	-12
303	Treasurer Cash Management	Dollars	36,744	0	7,267	10,610	-3,344	7,240	3,897
400	Personnel Board	Positions	59	0	450	682	-232	578	346
405	Personnel Board CRU	Hours	173	0	23,676	40,660	-16,984	0	-16,984
410	Human Resources Office of Administrative Law	Positions	59	0	9,553	5,379	4,173	5,898	10,071
510	State Library	Hours	6	0	1,041	1,337	-297	1,113	816
520	Health Benefits for Annuitants (Retired)	Dollars	36,744	0	3,326	4,786	-1,460	3,007	1,547
600	Dental Benefits for Annuitants (Retired)	Dollars	823,021	0	583,171	525,685	57,486	672,055	729,541
601	State Auditors	Dollars	32,533	0	24,675	22,173	2,502	25,986	28,488
799	Legislature	Hours	113	0	14,719	22,172	-7,453	16,883	9,429
800	Legislative Counsel Bureau	Dollars	1,163,882	1,377,433	68,191	74,392	-6,201	74,285	68,083
805	Governor's Office	Dollars	1,163,882	1,377,433	33,142	37,358	-4,216	34,529	30,313
810	Office of Planning and Research	Dollars	1,163,882	1,377,433	4,459	5,630	-1,171	4,668	3,497
815		Dollars	1,163,882	1,377,433	1,109	1,029	80	1,011	1,091
TOTALS:					1,270,783	1,439,410	-168,628	1,491,927	1,323,299

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4700 Department of Community Services and Development

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	32	0	7,123	9,465	-2,341	7,978	5,637
005	Finance Budgets	Hours	812	0	156,183	132,325	23,859	184,306	208,165
011	Finance FSCU	Dollars	31,707	0	4,846	7,103	-2,257	6,847	4,590
105	Department of Technology	Dollars	31,707	0	4,016	4,773	-757	4,913	4,156
115	Department of FISCAL	Users	31	0	238,096	194,542	43,554	254,434	297,989
201	Controller Accounting	Records	20,286	0	127,548	176,916	-49,368	133,926	84,558
202	Controller Claims Audits	Warrants	47	0	211	16,452	-16,241	221	-16,020
203	Controller Payroll Disbursements	Warrants	3,222	0	1,116	1,111	5	1,171	1,176
204	Controller General Disbursements	Warrants	47	0	-135	13,683	-13,818	18	-13,800
205	Controller Field Audits	Hours	239	0	47,381	47,885	-504	49,750	49,246
211	Controller PPSD	Positions	121	0	16,670	17,072	-402	17,503	17,101
212	Controller CSPS Project	Positions	121	0	42,430	9,366	33,064	44,056	77,120
302	Treasurer Item Processing	Warrants	8,424	0	345	2,819	-2,473	1,653	-820
303	Treasurer Cash Management	Dollars	31,707	0	6,271	6,267	4	6,248	6,252
400	Personnel Board	Positions	121	0	915	1,445	-530	1,175	645
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	56,806	111,275
410	Human Resources Office of	Positions	121	0	19,411	11,391	8,020	11,985	20,005
510	Administrative Law	Hours	5	0	899	789	109	961	1,070
520	State Library	Dollars	31,707	0	2,870	2,827	43	2,595	2,638
600	Health Benefits for Annuitants (Retired)	Dollars	1,961,102	0	1,389,586	1,189,324	200,262	1,601,379	1,801,641
601	Dental Benefits for Annuitants (Retired)	Dollars	68,682	0	52,092	47,928	4,164	54,861	59,025
700	Health and Human Services Agency	Dollars	31,707	0	118,640	119,411	-771	99,611	98,841
799	State Auditors	Hours	79	0	10,302	17,239	-6,936	11,816	4,880
800	Legislature	Dollars	2,301,285	2,554,214	134,830	114,327	20,503	137,749	158,252
805	Legislative Counsel Bureau	Dollars	2,301,285	2,554,214	65,529	57,412	8,117	64,029	72,146
810	Governor's Office	Dollars	2,301,285	2,554,214	8,816	8,652	164	8,656	8,820
815	Office of Planning and Research	Dollars	2,301,285	2,554,214	2,193	1,581	612	1,875	2,486
TOTALS:					2,512,654	2,212,105	300,549	2,766,523	3,067,071

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 4800 Covered 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	1,104	0	245,882	126,558	119,324	275,379	394,703
005	Finance Budgets	Hours	1,985	0	381,843	184,996	196,847	450,599	647,446
011	Finance FSCU	Dollars	1,094,519	0	167,288	94,968	72,321	236,357	308,678
105	Department of Technology	Dollars	1,094,519	0	138,648	63,819	74,829	169,584	244,413
115	Department of FISCAL	Users	52	0	399,387	363,028	36,358	426,793	463,151
201	Controller Accounting	Records	16,513	0	103,825	97,956	5,869	109,017	114,886
202	Controller Claims Audits	Warrants	18,922	0	84,909	50,434	34,475	89,154	123,630
203	Controller Payroll Disbursements	Warrants	40,686	0	14,088	14,427	-339	14,792	14,453
204	Controller General Disbursements	Warrants	18,922	0	-54,216	41,944	-96,160	7,158	-89,002
205	Controller Field Audits	Hours	1,172	0	232,186	124,340	107,846	243,796	351,642
211	Controller PPSD	Positions	1,414	0	195,316	205,105	-9,789	205,081	195,292
212	Controller CSPS Project	Positions	1,414	0	497,140	112,528	384,612	516,186	900,799
301	Treasurer Investments	Dollars	24,214,299	0	15,836	14,692	1,144	15,739	16,883
302	Treasurer Item Processing	Warrants	59,608	0	2,444	10,771	-8,327	11,696	3,369
303	Treasurer Cash Management	Dollars	1,094,519	0	216,461	83,783	132,678	215,677	348,355
400	Personnel Board	Positions	1,414	0	10,722	17,361	-6,639	13,772	7,133
405	Personnel Board CRU	Hours	608	0	83,208	95,419	-12,211	0	-12,211
410	Human Resources Office of Administrative Law	Positions	1,414	0	227,427	136,849	90,578	140,429	231,007
510	State Library	Hours	260	0	47,339	22,890	24,449	50,630	75,079
520	Health Benefits for Annuitants (Retired)	Dollars	1,094,519	0	99,070	37,791	61,279	89,575	150,855
600	Dental Benefits for Annuitants (Retired)	Dollars	23,183,028	0	16,426,891	15,219,207	1,207,684	18,930,589	20,138,273
601	State Auditors	Dollars	837,862	0	635,482	612,333	23,149	669,251	692,401
799	Legislature	Hours	2,596	0	337,284	176,255	161,029	386,861	547,890
800	Legislative Counsel Bureau	Dollars	20,508,462	23,268,117	1,201,570	1,008,458	193,112	1,254,850	1,447,961
805	Governor's Office	Dollars	20,508,462	23,268,117	583,978	506,423	77,556	583,285	660,841
810	Office of Planning and Research	Dollars	20,508,462	23,268,117	78,568	76,322	2,246	78,856	81,102
815		Dollars	20,508,462	23,268,117	19,545	13,950	5,595	17,079	22,673
TOTALS:					22,392,123	19,512,607	2,879,516	25,202,186	28,081,701

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 5160 Department of Rehabilitation

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	552	0	122,970	58,996	63,974	137,722	201,696
005	Finance Budgets	Hours	1,157	0	222,484	205,183	17,301	262,545	279,846
011	Finance FSCU	Dollars	547,389	0	83,664	44,271	39,394	118,206	157,600
105	Department of Technology	Dollars	547,389	0	69,341	29,750	39,590	84,812	124,402
115	Department of FISCAL	Users	119	0	913,981	2,436,865	-1,522,884	976,699	-546,185
201	Controller Accounting	Records	694,323	0	4,365,552	227,201	4,138,351	4,583,829	8,722,180
202	Controller Claims Audits	Warrants	1,595	0	7,157	74,900	-67,743	7,515	-60,227
203	Controller Payroll Disbursements	Warrants	41,680	0	14,432	17,258	-2,826	15,153	12,328
204	Controller General Disbursements	Warrants	1,595	0	-4,570	62,292	-66,862	603	-66,258
205	Controller Field Audits	Hours	727	0	143,953	45,083	98,870	151,151	250,021
211	Controller PPSD	Positions	1,968	0	271,787	282,607	-10,819	285,377	274,558
212	Controller CSPS Project	Positions	1,968	0	691,785	155,048	536,737	718,288	1,255,025
301	Treasurer Investments	Dollars	345,846	0	226	198	28	225	253
302	Treasurer Item Processing	Warrants	43,275	0	1,774	14,031	-12,257	8,492	-3,765
303	Treasurer Cash Management	Dollars	547,389	0	108,256	39,057	69,199	107,864	177,063
400	Personnel Board	Positions	1,968	0	14,920	23,921	-9,001	19,165	10,163
405	Personnel Board CRU	Hours	608	0	83,208	0	83,208	81,973	165,181
410	Human Resources Office of	Positions	1,968	0	316,471	188,559	127,912	195,411	323,323
510	Administrative Law	Hours	167	0	30,371	36,498	-6,127	32,483	26,355
520	State Library	Dollars	547,389	0	49,547	17,617	31,930	44,798	76,728
600	Health Benefits for Annuitants (Retired)	Dollars	26,248,651	0	18,599,112	17,917,412	681,699	21,433,887	22,115,586
601	Dental Benefits for Annuitants (Retired)	Dollars	1,040,897	0	789,476	791,906	-2,430	831,428	828,997
700	Health and Human Services Agency	Dollars	547,389	0	2,048,198	744,222	1,303,976	1,719,685	3,023,661
799	State Auditors	Hours	1,444	0	187,615	87,458	100,157	215,192	315,349
800	Legislature	Dollars	29,131,711	32,032,504	1,706,798	1,323,421	383,377	1,727,513	2,110,889
805	Legislative Counsel Bureau	Dollars	29,131,711	32,032,504	829,525	664,589	164,936	802,991	967,927
810	Governor's Office	Dollars	29,131,711	32,032,504	111,604	100,158	11,445	108,558	120,003
815	Office of Planning and Research	Dollars	29,131,711	32,032,504	27,763	18,307	9,456	23,512	32,968
TOTALS:					31,807,400	25,606,809	6,200,591	34,695,078	40,895,669

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 5175 Department of Child Support 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	217	0	48,315	62,982	-14,666	54,111	39,445
005	Finance Budgets	Hours	780	0	150,096	243,944	-93,848	177,123	83,275
011	Finance FSCU	Dollars	215,069	0	32,872	47,260	-14,388	46,443	32,055
105	Department of Technology	Dollars	215,069	0	27,244	31,759	-4,515	33,323	28,807
115	Department of FISCAL	Users	43	0	330,262	305,405	24,857	352,925	377,782
201	Controller Accounting	Records	22,872	0	143,808	134,539	9,269	150,998	160,267
202	Controller Claims Audits	Warrants	1,496	0	6,713	7,061	-348	7,049	6,701
203	Controller Payroll Disbursements	Warrants	16,073	0	5,565	6,163	-597	5,844	5,246
204	Controller General Disbursements	Warrants	1,496	0	-4,286	5,872	-10,159	566	-9,593
205	Controller Field Audits	Hours	369	0	73,198	98,675	-25,477	76,858	51,380
211	Controller PPSD	Positions	586	0	80,877	90,658	-9,781	84,921	75,140
212	Controller CSPS Project	Positions	586	0	205,859	49,739	156,120	213,745	369,866
301	Treasurer Investments	Dollars	3,891,338	0	2,545	3,080	-535	2,529	1,995
302	Treasurer Item Processing	Warrants	17,569	0	720	3,462	-2,741	3,447	706
303	Treasurer Cash Management	Dollars	215,069	0	42,534	41,694	840	42,380	43,219
400	Personnel Board	Positions	586	0	4,440	7,674	-3,234	5,703	2,469
405	Personnel Board CRU	Hours	0	0	0	0	0	81,973	81,973
410	Human Resources Office of	Positions	586	0	94,174	60,489	33,686	58,150	91,835
510	Administrative Law	Hours	33	0	6,096	15,286	-9,189	6,520	-2,669
520	State Library	Dollars	215,069	0	19,467	18,807	660	17,601	18,262
600	Health Benefits for Annuitants (Retired)	Dollars	10,426,185	0	7,387,724	7,701,014	-313,290	8,513,720	8,200,430
601	Dental Benefits for Annuitants (Retired)	Dollars	413,490	0	313,614	340,184	-26,570	330,280	303,710
700	Health and Human Services Agency	Dollars	215,069	0	804,736	794,477	10,260	675,664	685,923
799	State Auditors	Hours	749	0	97,281	95,817	1,465	111,581	113,046
800	Legislature	Dollars	9,873,855	11,053,454	578,499	572,500	5,999	596,113	602,112
805	Legislative Counsel Bureau	Dollars	9,873,855	11,053,454	281,158	287,496	-6,338	277,088	270,750
810	Governor's Office	Dollars	9,873,855	11,053,454	37,827	43,328	-5,501	37,460	31,959
815	Office of Planning and Research	Dollars	9,873,855	11,053,454	9,410	7,919	1,490	8,113	9,604
TOTALS:					10,780,749	11,077,281	-296,532	11,972,228	11,675,696

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 5180 Department of Social 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	1,067	0	237,714	277,057	-39,343	266,231	226,888
005	Finance Budgets	Hours	18,528	0	3,563,624	4,659,076	-1,095,452	4,205,307	3,109,854
011	Finance FSCU	Dollars	1,058,162	0	161,732	207,898	-46,167	228,506	182,339
105	Department of Technology	Dollars	1,058,162	0	134,043	139,709	-5,667	163,951	158,284
115	Department of FISCAL	Users	381	0	2,926,277	2,644,922	281,355	3,127,079	3,408,434
201	Controller Accounting	Records	235,119	0	1,478,310	1,449,774	28,535	1,552,225	1,580,760
202	Controller Claims Audits	Warrants	246,375	0	1,105,562	620,186	485,376	1,160,841	1,646,217
203	Controller Payroll Disbursements	Warrants	146,203	0	50,623	54,672	-4,049	53,154	49,105
204	Controller General Disbursements	Warrants	246,375	0	-705,921	515,788	-1,221,709	93,204	-1,128,505
205	Controller Field Audits	Hours	2,606	0	516,306	305,878	210,428	542,122	752,550
211	Controller PPSD	Positions	5,749	0	793,955	824,096	-30,141	833,653	803,512
212	Controller CSPS Project	Positions	5,749	0	2,020,868	452,130	1,568,738	2,098,289	3,667,027
301	Treasurer Investments	Dollars	809,787	0	530	442	87	526	614
302	Treasurer Item Processing	Warrants	5,271,786	0	216,159	802,525	-586,366	1,034,446	448,080
303	Treasurer Cash Management	Dollars	1,058,162	0	209,271	183,414	25,857	208,513	234,370
400	Personnel Board	Positions	5,749	0	43,585	69,756	-26,171	55,984	29,813
410	Human Resources Office of	Positions	5,749	0	924,487	549,848	374,639	570,841	945,480
510	Administrative Law	Hours	705	0	128,504	70,763	57,741	137,439	195,179
520	State Library	Dollars	1,058,162	0	95,780	82,731	13,049	86,600	99,649
600	Health Benefits for Annuitants (Retired)	Dollars	89,905,836	0	63,704,938	60,474,288	3,230,650	73,414,498	76,645,148
601	Dental Benefits for Annuitants (Retired)	Dollars	3,607,158	0	2,735,874	2,653,499	82,375	2,881,257	2,963,632
700	Health and Human Services Agency	Dollars	1,058,162	0	3,959,387	3,494,931	464,456	3,324,337	3,788,792
799	State Auditors	Hours	4,877	0	633,621	713,075	-79,454	726,756	647,301
800	Legislature	Dollars	84,935,226	96,765,757	4,976,270	4,575,394	400,876	5,218,577	5,619,453
805	Legislative Counsel Bureau	Dollars	84,935,226	96,765,757	2,418,531	2,297,650	120,881	2,425,724	2,546,605
810	Governor's Office	Dollars	84,935,226	96,765,757	325,387	346,272	-20,886	327,939	307,054
815	Office of Planning and Research	Dollars	84,935,226	96,765,757	80,943	63,291	17,652	71,026	88,678
TOTALS:					92,736,356	88,529,067	4,207,289	104,809,024	109,016,313