

STATE OF CALIFORNIA DEPARTMENT OF FINANCE  
2027-28  
PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

**BUSINESS UNIT 0020 Legislative**

| FUNCTION<br>CODE | FUNCTION                                       | UNITS    | WORKLOAD  | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|----------|-----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 005              | Finance Budgets                                | Hours    | 78        | 0                     | 14,979                                         | 16,679                                           | -1,700                 | 17,676                                                | 15,976                               |
| 011              | Finance FSCU                                   | Dollars  | 114,109   | 0                     | 17,441                                         | 22,379                                           | -4,938                 | 24,641                                                | 19,704                               |
| 105              | Department of<br>Technology                    | Dollars  | 114,109   | 0                     | 14,455                                         | 15,039                                           | -584                   | 17,680                                                | 17,096                               |
| 115              | Department of<br>FISCAL                        | Users    | 10        | 0                     | 72,965                                         | 118,128                                          | -45,163                | 77,972                                                | 32,808                               |
| 201              | Controller<br>Accounting                       | Records  | 3,990     | 0                     | 25,090                                         | 22,884                                           | 2,206                  | 26,345                                                | 28,551                               |
| 202              | Controller Claims<br>Audits                    | Warrants | 9,890     | 0                     | 44,377                                         | 22,456                                           | 21,921                 | 46,596                                                | 68,517                               |
| 203              | Controller Payroll<br>Disbursements            | Warrants | 826       | 0                     | 286                                            | 321                                              | -35                    | 300                                                   | 266                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants | 9,890     | 0                     | -28,336                                        | 18,676                                           | -47,012                | 3,741                                                 | -43,270                              |
| 205              | Controller Field<br>Audits                     | Hours    | 1,012     | 0                     | 200,538                                        | 197,728                                          | 2,810                  | 210,565                                               | 213,375                              |
| 302              | Treasurer Item<br>Processing                   | Warrants | 10,716    | 0                     | 439                                            | 1,918                                            | -1,479                 | 2,103                                                 | 624                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars  | 945,363   | 0                     | 669,860                                        | 694,592                                          | -24,732                | 771,956                                               | 747,224                              |
| 800              | Legislature                                    | Dollars  | 1,032,095 | 1,199,576             | 60,469                                         | 63,681                                           | -3,212                 | 64,693                                                | 61,482                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars  | 1,032,095 | 1,199,576             | 29,389                                         | 31,979                                           | -2,590                 | 30,071                                                | 27,481                               |
| 810              | Governor's Office                              | Dollars  | 1,032,095 | 1,199,576             | 3,954                                          | 4,819                                            | -866                   | 4,065                                                 | 3,200                                |
| 815              | Office of Planning<br>and Research             | Dollars  | 1,032,095 | 1,199,576             | 984                                            | 881                                              | 103                    | 880                                                   | 983                                  |
| <b>TOTALS:</b>   |                                                |          |           |                       | <b>1,126,891</b>                               | <b>1,232,160</b>                                 | <b>-105,270</b>        | <b>1,299,286</b>                                      | <b>1,194,016</b>                     |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0160 Legislative Counsel Bureau

| 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    | 57        | 0                  | 12,679                             | 15,726                               | -3,047           | 14,200                                 | 11,152                      |
| 005            | Finance Budgets                          | Hours    | 70        | 0                  | 13,506                             | 13,885                               | -380             | 15,937                                 | 15,558                      |
| 011            | Finance FSCU                             | Dollars  | 56,436    | 0                  | 8,626                              | 11,801                               | -3,175           | 12,187                                 | 9,012                       |
| 105            | Department of Technology                 | Dollars  | 56,436    | 0                  | 7,149                              | 7,930                                | -781             | 8,744                                  | 7,963                       |
| 115            | Department of FISCAL                     | Users    | 4         | 0                  | 31,183                             | 23,338                               | 7,845            | 33,323                                 | 41,168                      |
| 201            | Controller Accounting                    | Records  | 2,696     | 0                  | 16,951                             | 17,350                               | -399             | 17,798                                 | 17,399                      |
| 202            | Controller Claims Audits                 | Warrants | 1,051     | 0                  | 4,716                              | 2,242                                | 2,475            | 4,952                                  | 7,427                       |
| 203            | Controller Payroll Disbursements         | Warrants | 10,500    | 0                  | 3,636                              | 3,119                                | 517              | 3,817                                  | 4,334                       |
| 204            | Controller General Disbursements         | Warrants | 1,051     | 0                  | -3,012                             | 1,864                                | -4,876           | 398                                    | -4,478                      |
| 205            | Controller Field Audits                  | Hours    | 53        | 0                  | 10,526                             | 8,360                                | 2,167            | 11,052                                 | 13,219                      |
| 302            | Treasurer Item Processing                | Warrants | 11,551    | 0                  | 474                                | 1,647                                | -1,173           | 2,267                                  | 1,093                       |
| 303            | Treasurer Cash Management                | Dollars  | 56,436    | 0                  | 11,161                             | 10,411                               | 750              | 11,121                                 | 11,871                      |
| 405            | Personnel Board CRU                      | Hours    | 0         | 0                  | 0                                  | 48,301                               | -48,301          | 0                                      | -48,301                     |
| 510            | Office of Administrative Law             | Hours    | 9         | 0                  | 1,600                              | 1,551                                | 50               | 1,711                                  | 1,761                       |
| 520            | State Library                            | Dollars  | 56,436    | 0                  | 5,108                              | 4,696                                | 412              | 4,619                                  | 5,031                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars  | 4,958,827 | 0                  | 3,513,696                          | 3,505,388                            | 8,308            | 4,049,235                              | 4,057,542                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars  | 224,097   | 0                  | 169,968                            | 174,144                              | -4,176           | 179,000                                | 174,824                     |
| 799            | State Auditors                           | Hours    | 150       | 0                  | 19,439                             | 21,757                               | -2,318           | 22,296                                 | 19,978                      |
| 800            | Legislature                              | Dollars  | 3,827,405 | 4,392,657          | 224,244                            | 218,137                              | 6,107            | 236,896                                | 243,003                     |
| 805            | Legislative Counsel Bureau               | Dollars  | 3,827,405 | 4,392,657          | 108,985                            | 109,543                              | -557             | 110,115                                | 109,558                     |
| 810            | Governor's Office                        | Dollars  | 3,827,405 | 4,392,657          | 14,663                             | 16,509                               | -1,846           | 14,887                                 | 13,041                      |
| 815            | Office of Planning and Research          | Dollars  | 3,827,405 | 4,392,657          | 3,648                              | 3,017                                | 630              | 3,224                                  | 3,854                       |
| <b>TOTALS:</b> |                                          |          |           |                    | <b>4,178,945</b>                   | <b>4,220,715</b>                     | <b>-41,770</b>   | <b>4,757,779</b>                       | <b>4,716,009</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0250 Judicial Branch

| 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     | 903        | 0                  | 201,064                            | 266,495                              | -65,431          | 225,184                                | 159,753                     |
| 005            | Finance Budgets                          | Hours     | 4,750      | 0                  | 913,673                            | 872,507                              | 41,166           | 1,078,194                              | 1,119,360                   |
| 011            | Finance FSCU                             | Dollars   | 895,022    | 0                  | 136,797                            | 199,973                              | -63,176          | 193,276                                | 130,100                     |
| 105            | Department of Technology                 | Dollars   | 895,022    | 0                  | 113,377                            | 134,384                              | -21,007          | 138,674                                | 117,667                     |
| 115            | Department of FISCAL                     | Users     | 340        | 0                  | 2,611,376                          | 2,189,695                            | 421,680          | 2,790,569                              | 3,212,249                   |
| 201            | Controller Accounting                    | Records   | 176,563    | 0                  | 1,110,139                          | 1,155,705                            | -45,566          | 1,165,646                              | 1,120,080                   |
| 202            | Controller Claims Audits                 | Warrants  | 76         | 0                  | 341                                | 98,927                               | -98,586          | 358                                    | -98,227                     |
| 203            | Controller Payroll Disbursements         | Warrants  | 54,527     | 0                  | 18,880                             | 19,400                               | -520             | 19,824                                 | 19,304                      |
| 204            | Controller General Disbursements         | Warrants  | 76         | 0                  | -218                               | 82,274                               | -82,492          | 29                                     | -82,463                     |
| 205            | Controller Field Audits                  | Hours     | 2,186      | 0                  | 433,022                            | 402,197                              | 30,825           | 454,673                                | 485,498                     |
| 211            | Controller PPSD                          | Positions | 1,750      | 0                  | 241,638                            | 261,712                              | -20,074          | 253,720                                | 233,645                     |
| 212            | Controller CSPS Project                  | Positions | 1,750      | 0                  | 615,045                            | 143,585                              | 471,460          | 638,608                                | 1,110,068                   |
| 301            | Treasurer Investments                    | Dollars   | 63,217,685 | 0                  | 41,344                             | 48,160                               | -6,816           | 41,091                                 | 34,276                      |
| 302            | Treasurer Item Processing                | Warrants  | 54,603     | 0                  | 2,239                              | 16,932                               | -14,693          | 10,714                                 | -3,979                      |
| 303            | Treasurer Cash Management                | Dollars   | 895,022    | 0                  | 177,007                            | 176,422                              | 585              | 176,366                                | 176,951                     |
| 401            | Human Resources                          | Positions | 1,750      | 0                  | 4,940                              | 6,346                                | -1,407           | 5,935                                  | 4,529                       |
| 411            | Human Resources Office of                | Positions | 1,750      | 0                  | 42,614                             | 66,608                               | -23,994          | 55,146                                 | 31,153                      |
| 510            | Administrative Law                       | Hours     | 139        | 0                  | 25,372                             | 22,240                               | 3,132            | 27,136                                 | 30,267                      |
| 520            | State Library                            | Dollars   | 895,022    | 0                  | 81,013                             | 79,577                               | 1,436            | 73,249                                 | 74,684                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 51,011,073 | 0                  | 36,145,120                         | 36,800,042                           | -654,921         | 41,654,163                             | 40,999,242                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 2,374,229  | 0                  | 1,800,751                          | 1,866,192                            | -65,442          | 1,896,442                              | 1,831,000                   |
| 799            | State Auditors                           | Hours     | 2,447      | 0                  | 317,884                            | 411,998                              | -94,114          | 364,609                                | 270,495                     |
| 800            | Legislature                              | Dollars   | 45,033,417 | 51,263,606         | 2,638,463                          | 2,552,273                            | 86,190           | 2,764,646                              | 2,850,836                   |
| 805            | Legislative Counsel Bureau               | Dollars   | 45,033,417 | 51,263,606         | 1,282,327                          | 1,281,688                            | 638              | 1,285,076                              | 1,285,714                   |
| 810            | Governor's Office                        | Dollars   | 45,033,417 | 51,263,606         | 172,523                            | 193,160                              | -20,637          | 173,732                                | 153,096                     |
| 815            | Office of Planning and Research          | Dollars   | 45,033,417 | 51,263,606         | 42,917                             | 35,305                               | 7,611            | 37,627                                 | 45,239                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>49,169,647</b>                  | <b>49,383,798</b>                    | <b>-214,151</b>  | <b>55,524,689</b>                      | <b>55,310,537</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0280 Commission on Judicial Performance

| 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     | 7        | 0                  | 1,648                              | 2,065                                | -417             | 1,846                                  | 1,429                       |
| 005            | Finance Budgets                          | Hours     | 98       | 0                  | 18,766                             | 30,285                               | -11,519          | 22,145                                 | 10,626                      |
| 011            | Finance FSCU                             | Dollars   | 7,342    | 0                  | 1,122                              | 1,549                                | -427             | 1,585                                  | 1,158                       |
| 105            | Department of Technology                 | Dollars   | 7,342    | 0                  | 930                                | 1,041                                | -111             | 1,138                                  | 1,026                       |
| 115            | Department of FISCAL                     | Users     | 3        | 0                  | 23,042                             | 11,525                               | 11,517           | 24,623                                 | 36,140                      |
| 201            | Controller Accounting                    | Records   | 1,831    | 0                  | 11,512                             | 11,021                               | 491              | 12,088                                 | 12,579                      |
| 202            | Controller Claims Audits                 | Warrants  | 0        | 0                  | 0                                  | 1,086                                | -1,086           | 0                                      | -1,086                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 621      | 0                  | 215                                | 205                                  | 10               | 226                                    | 236                         |
| 204            | Controller General Disbursements         | Warrants  | 0        | 0                  | 0                                  | 904                                  | -904             | 0                                      | -904                        |
| 205            | Controller Field Audits                  | Hours     | 7        | 0                  | 1,369                              | 1,097                                | 273              | 1,437                                  | 1,710                       |
| 211            | Controller PPSD                          | Positions | 26       | 0                  | 3,522                              | 4,031                                | -510             | 3,698                                  | 3,188                       |
| 212            | Controller CSPS Project                  | Positions | 26       | 0                  | 8,964                              | 2,212                                | 6,752            | 9,308                                  | 16,060                      |
| 302            | Treasurer Item Processing                | Warrants  | 621      | 0                  | 25                                 | 182                                  | -157             | 122                                    | -35                         |
| 303            | Treasurer Cash Management                | Dollars   | 7,342    | 0                  | 1,452                              | 1,367                                | 85               | 1,447                                  | 1,532                       |
| 401            | Human Resources                          | Positions | 26       | 0                  | 72                                 | 98                                   | -26              | 87                                     | 61                          |
| 411            | Human Resources                          | Positions | 26       | 0                  | 621                                | 1,026                                | -405             | 804                                    | 399                         |
| 510            | Office of Administrative Law             | Hours     | 1        | 0                  | 208                                | 171                                  | 36               | 222                                    | 259                         |
| 520            | State Library                            | Dollars   | 7,342    | 0                  | 665                                | 617                                  | 48               | 601                                    | 649                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 455,418  | 0                  | 322,697                            | 360,093                              | -37,395          | 371,881                                | 334,486                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 19,996   | 0                  | 15,166                             | 16,784                               | -1,618           | 15,972                                 | 14,354                      |
| 799            | State Auditors                           | Hours     | 23       | 0                  | 2,937                              | 8,715                                | -5,778           | 3,369                                  | -2,409                      |
| 800            | Legislature                              | Dollars   | 414,934  | 472,598            | 24,311                             | 25,684                               | -1,373           | 25,487                                 | 24,114                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 414,934  | 472,598            | 11,815                             | 12,898                               | -1,083           | 11,847                                 | 10,765                      |
| 810            | Governor's Office                        | Dollars   | 414,934  | 472,598            | 1,590                              | 1,944                                | -354             | 1,602                                  | 1,247                       |
| 815            | Office of Planning and Research          | Dollars   | 414,934  | 472,598            | 395                                | 355                                  | 40               | 347                                    | 387                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>453,045</b>                     | <b>496,954</b>                       | <b>-43,909</b>   | <b>511,880</b>                         | <b>467,971</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0390 Contributions to Judges 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 (=) |
|----------------|---------------------------------|-----------|----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                  | Hours     | 7        | 0                  | 1,461                              | 1,773                                | -312             | 1,636                                  | 1,325                       |
| 005            | Finance Budgets                 | Hours     | 56       | 0                  | 10,861                             | 16,623                               | -5,762           | 12,817                                 | 7,055                       |
| 011            | Finance FSCU                    | Dollars   | 6,501    | 0                  | 994                                | 1,330                                | -337             | 1,404                                  | 1,067                       |
| 105            | Department of Technology        | Dollars   | 6,501    | 0                  | 824                                | 894                                  | -71              | 1,007                                  | 937                         |
| 201            | Controller Accounting           | Records   | 456      | 0                  | 2,867                              | 3,428                                | -560             | 3,010                                  | 2,450                       |
| 205            | Controller Field Audits         | Hours     | 6        | 0                  | 1,213                              | 943                                  | 269              | 1,273                                  | 1,542                       |
| 211            | Controller PPSD                 | Positions | 1,201    | 0                  | 165,898                            | 0                                    | 165,898          | 174,193                                | 340,091                     |
| 212            | Controller CSPS Project         | Positions | 1,201    | 0                  | 422,264                            | 0                                    | 422,264          | 438,441                                | 860,704                     |
| 303            | Treasurer Cash Management       | Dollars   | 6,501    | 0                  | 1,286                              | 1,174                                | 112              | 1,281                                  | 1,393                       |
| 401            | Human Resources                 | Positions | 1,201    | 0                  | 3,391                              | 0                                    | 3,391            | 4,075                                  | 7,466                       |
| 411            | Human Resources                 | Positions | 1,201    | 0                  | 29,257                             | 0                                    | 29,257           | 37,861                                 | 67,118                      |
| 510            | Office of Administrative Law    | Hours     | 1        | 0                  | 184                                | 148                                  | 36               | 197                                    | 233                         |
| 520            | State Library                   | Dollars   | 6,501    | 0                  | 588                                | 529                                  | 59               | 532                                    | 591                         |
| 799            | State Auditors                  | Hours     | 15       | 0                  | 1,966                              | 2,453                                | -487             | 2,255                                  | 1,767                       |
| 800            | Legislature                     | Dollars   | 643,053  | 679,982            | 37,676                             | 1,650                                | 36,026           | 36,671                                 | 72,697                      |
| 805            | Legislative Counsel Bureau      | Dollars   | 643,053  | 679,982            | 18,311                             | 828                                  | 17,482           | 17,046                                 | 34,528                      |
| 810            | Governor's Office               | Dollars   | 643,053  | 679,982            | 2,464                              | 125                                  | 2,339            | 2,304                                  | 4,643                       |
| 815            | Office of Planning and Research | Dollars   | 643,053  | 679,982            | 613                                | 23                                   | 590              | 499                                    | 1,089                       |
| <b>TOTALS:</b> |                                 |           |          |                    | <b>702,116</b>                     | <b>31,921</b>                        | <b>670,195</b>   | <b>736,503</b>                         | <b>1,406,698</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0500 Governor'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     | 8        | 0                  | 1,691                              | 2,275                                | -584             | 1,893                                  | 1,310                       |
| 005            | Finance Budgets                          | Hours     | 87       | 0                  | 16,802                             | 6,561                                | 10,241           | 19,828                                 | 30,069                      |
| 011            | Finance FSCU                             | Dollars   | 7,519    | 0                  | 1,149                              | 1,706                                | -557             | 1,624                                  | 1,067                       |
| 105            | Department of Technology                 | Dollars   | 7,519    | 0                  | 952                                | 1,147                                | -194             | 1,165                                  | 971                         |
| 115            | Department of FISCAL                     | Users     | 2        | 0                  | 11,521                             | 11,525                               | -4               | 12,311                                 | 12,307                      |
| 201            | Controller Accounting                    | Records   | 1,960    | 0                  | 12,320                             | 21,307                               | -8,987           | 12,936                                 | 3,950                       |
| 202            | Controller Claims Audits                 | Warrants  | 3        | 0                  | 13                                 | 599                                  | -586             | 14                                     | -571                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,946    | 0                  | 674                                | 712                                  | -38              | 707                                    | 670                         |
| 204            | Controller General Disbursements         | Warrants  | 3        | 0                  | -9                                 | 498                                  | -507             | 1                                      | -506                        |
| 205            | Controller Field Audits                  | Hours     | 17       | 0                  | 3,384                              | 1,209                                | 2,175            | 3,553                                  | 5,728                       |
| 211            | Controller PPSD                          | Positions | 70       | 0                  | 9,599                              | 10,709                               | -1,110           | 10,079                                 | 8,968                       |
| 212            | Controller CSPS Project                  | Positions | 70       | 0                  | 24,432                             | 5,875                                | 18,556           | 25,368                                 | 43,924                      |
| 302            | Treasurer Item Processing                | Warrants  | 1,949    | 0                  | 80                                 | 383                                  | -303             | 382                                    | 80                          |
| 303            | Treasurer Cash Management                | Dollars   | 7,519    | 0                  | 1,487                              | 1,505                                | -18              | 1,482                                  | 1,463                       |
| 400            | Personnel Board                          | Positions | 70       | 0                  | 527                                | 906                                  | -380             | 677                                    | 297                         |
| 410            | Human Resources                          | Positions | 70       | 0                  | 11,177                             | 7,145                                | 4,031            | 6,901                                  | 10,933                      |
| 510            | Office of Administrative Law             | Hours     | 1        | 0                  | 213                                | 190                                  | 23               | 228                                    | 251                         |
| 520            | State Library                            | Dollars   | 7,519    | 0                  | 681                                | 679                                  | 2                | 615                                    | 617                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 884,820  | 0                  | 626,961                            | 689,611                              | -62,650          | 722,518                                | 659,868                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 40,261   | 0                  | 30,536                             | 33,459                               | -2,923           | 32,159                                 | 29,236                      |
| 799            | State Auditors                           | Hours     | 156      | 0                  | 20,203                             | 10,375                               | 9,827            | 23,172                                 | 33,000                      |
| 800            | Legislature                              | Dollars   | 774,392  | 877,615            | 45,371                             | 45,524                               | -153             | 47,330                                 | 47,177                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 774,392  | 877,615            | 22,051                             | 22,861                               | -810             | 22,000                                 | 21,190                      |
| 810            | Governor's Office                        | Dollars   | 774,392  | 877,615            | 2,967                              | 3,445                                | -479             | 2,974                                  | 2,496                       |
| 815            | Office of Planning and Research          | Dollars   | 774,392  | 877,615            | 738                                | 630                                  | 108              | 644                                    | 752                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>845,519</b>                     | <b>880,835</b>                       | <b>-35,317</b>   | <b>950,563</b>                         | <b>915,246</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0509 Governor's Office of Business and Economic Development (GO-Biz)

| 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     | 136       | 0                  | 30,376                             | 33,839                               | -3,464           | 34,019                                 | 30,555                      |
| 005            | Finance Budgets                          | Hours     | 1,451     | 0                  | 279,103                            | 417,194                              | -138,091         | 329,359                                | 191,268                     |
| 011            | Finance FSCU                             | Dollars   | 135,215   | 0                  | 20,667                             | 25,393                               | -4,727           | 29,199                                 | 24,473                      |
| 105            | Department of Technology                 | Dollars   | 135,215   | 0                  | 17,128                             | 17,064                               | 64               | 20,950                                 | 21,014                      |
| 115            | Department of FISCAL                     | Users     | 42        | 0                  | 322,582                            | 240,460                              | 82,122           | 344,717                                | 426,839                     |
| 150            | General Services CFS                     | Hours     | 7,637     | 0                  | 836,450                            | 749,689                              | 86,761           | 1,172,695                              | 1,259,456                   |
| 201            | Controller Accounting                    | Records   | 15,138    | 0                  | 95,180                             | 72,129                               | 23,051           | 99,939                                 | 122,990                     |
| 202            | Controller Claims Audits                 | Warrants  | 207       | 0                  | 929                                | 4,849                                | -3,920           | 975                                    | -2,945                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 5,640     | 0                  | 1,953                              | 1,749                                | 204              | 2,051                                  | 2,255                       |
| 204            | Controller General Disbursements         | Warrants  | 207       | 0                  | -593                               | 4,033                                | -4,626           | 78                                     | -4,548                      |
| 205            | Controller Field Audits                  | Hours     | 127       | 0                  | 25,219                             | 17,986                               | 7,233            | 26,480                                 | 33,712                      |
| 211            | Controller PPSD                          | Positions | 209       | 0                  | 28,920                             | 25,362                               | 3,558            | 30,366                                 | 33,925                      |
| 212            | Controller CSPS Project                  | Positions | 209       | 0                  | 73,611                             | 13,915                               | 59,697           | 76,431                                 | 136,128                     |
| 301            | Treasurer Investments                    | Dollars   | 4,836,532 | 0                  | 3,163                              | 2,220                                | 943              | 3,144                                  | 4,086                       |
| 302            | Treasurer Item Processing                | Warrants  | 5,847     | 0                  | 240                                | 1,206                                | -966             | 1,147                                  | 181                         |
| 303            | Treasurer Cash Management                | Dollars   | 135,215   | 0                  | 26,741                             | 22,403                               | 4,339            | 26,644                                 | 30,983                      |
| 400            | Personnel Board                          | Positions | 209       | 0                  | 1,588                              | 2,147                                | -559             | 2,039                                  | 1,480                       |
| 405            | Personnel Board CRU                      | Hours     | 474       | 0                  | 64,870                             | 0                                    | 64,870           | 56,806                                 | 121,676                     |
| 410            | Human Resources                          | Positions | 209       | 0                  | 33,675                             | 16,922                               | 16,753           | 20,793                                 | 37,546                      |
| 510            | Office of Administrative Law             | Hours     | 143       | 0                  | 26,068                             | 29,176                               | -3,108           | 27,880                                 | 24,772                      |
| 520            | State Library                            | Dollars   | 135,215   | 0                  | 12,239                             | 10,105                               | 2,134            | 11,066                                 | 13,200                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 3,157,906 | 0                  | 2,237,610                          | 1,883,437                            | 354,173          | 2,578,654                              | 2,932,827                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 120,530   | 0                  | 91,416                             | 75,338                               | 16,078           | 96,274                                 | 112,352                     |
| 799            | State Auditors                           | Hours     | 337       | 0                  | 43,744                             | 49,435                               | -5,691           | 50,174                                 | 44,483                      |
| 800            | Legislature                              | Dollars   | 4,272,877 | 5,041,884          | 250,344                            | 209,269                              | 41,074           | 271,909                                | 312,983                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 4,272,877 | 5,041,884          | 121,670                            | 105,090                              | 16,580           | 126,390                                | 142,970                     |
| 810            | Governor's Office                        | Dollars   | 4,272,877 | 5,041,884          | 16,369                             | 15,838                               | 532              | 17,087                                 | 17,619                      |
| 815            | Office of Planning and Research          | Dollars   | 4,272,877 | 5,041,884          | 4,072                              | 2,895                                | 1,177            | 3,701                                  | 4,878                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>4,665,333</b>                   | <b>4,049,144</b>                     | <b>616,189</b>   | <b>5,460,970</b>                       | <b>6,077,159</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0511 Secretary for Government Operations Agency

| 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     | 24        | 0                  | 5,439                              | 7,645                                | -2,205           | 6,092                                  | 3,887                       |
| 005            | Finance Budgets                          | Hours     | 811       | 0                  | 155,945                            | 120,698                              | 35,247           | 184,025                                | 219,271                     |
| 011            | Finance FSCU                             | Dollars   | 24,214    | 0                  | 3,701                              | 5,737                                | -2,036           | 5,229                                  | 3,193                       |
| 105            | Department of Technology                 | Dollars   | 24,214    | 0                  | 3,067                              | 3,855                                | -788             | 3,752                                  | 2,964                       |
| 115            | Department of FISCAL                     | Users     | 10        | 0                  | 76,805                             | 57,624                               | 19,182           | 82,076                                 | 101,257                     |
| 150            | General Services CFS                     | Hours     | 2,903     | 0                  | 317,949                            | 354,803                              | -36,854          | 445,761                                | 408,907                     |
| 201            | Controller Accounting                    | Records   | 2,748     | 0                  | 17,278                             | 21,086                               | -3,808           | 18,142                                 | 14,334                      |
| 202            | Controller Claims Audits                 | Warrants  | 10        | 0                  | 45                                 | 1,508                                | -1,463           | 47                                     | -1,416                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,737     | 0                  | 601                                | 513                                  | 88               | 632                                    | 720                         |
| 204            | Controller General Disbursements         | Warrants  | 10        | 0                  | -29                                | 1,254                                | -1,283           | 4                                      | -1,279                      |
| 205            | Controller Field Audits                  | Hours     | 23        | 0                  | 4,515                              | 4,063                                | 452              | 4,741                                  | 5,193                       |
| 211            | Controller PPSD                          | Positions | 26        | 0                  | 3,646                              | 8,693                                | -5,047           | 3,828                                  | -1,219                      |
| 212            | Controller CSPS Project                  | Positions | 26        | 0                  | 9,281                              | 4,770                                | 4,511            | 9,636                                  | 14,147                      |
| 302            | Treasurer Item Processing                | Warrants  | 1,747     | 0                  | 72                                 | 361                                  | -289             | 343                                    | 54                          |
| 303            | Treasurer Cash Management                | Dollars   | 24,214    | 0                  | 4,789                              | 5,061                                | -272             | 4,771                                  | 4,499                       |
| 400            | Personnel Board                          | Positions | 26        | 0                  | 200                                | 736                                  | -536             | 257                                    | -279                        |
| 410            | Human Resources Office of                | Positions | 26        | 0                  | 4,246                              | 5,800                                | -1,555           | 2,621                                  | 1,067                       |
| 510            | Administrative Law                       | Hours     | 4         | 0                  | 687                                | 637                                  | 50               | 735                                    | 785                         |
| 520            | State Library                            | Dollars   | 24,214    | 0                  | 2,192                              | 2,283                                | -91              | 1,982                                  | 1,891                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 756,979   | 0                  | 536,376                            | 427,628                              | 108,748          | 618,127                                | 726,875                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 35,776    | 0                  | 27,135                             | 26,870                               | 265              | 28,577                                 | 28,842                      |
| 799            | State Auditors                           | Hours     | 56        | 0                  | 7,319                              | 10,577                               | -3,258           | 8,395                                  | 5,138                       |
| 800            | Legislature                              | Dollars   | 1,181,258 | 1,429,772          | 69,209                             | 60,381                               | 8,828            | 77,108                                 | 85,935                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,181,258 | 1,429,772          | 33,636                             | 30,322                               | 3,314            | 35,842                                 | 39,156                      |
| 810            | Governor's Office                        | Dollars   | 1,181,258 | 1,429,772          | 4,525                              | 4,570                                | -44              | 4,845                                  | 4,801                       |
| 815            | Office of Planning and Research          | Dollars   | 1,181,258 | 1,429,772          | 1,126                              | 835                                  | 290              | 1,049                                  | 1,340                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,289,755</b>                   | <b>1,168,310</b>                     | <b>121,445</b>   | <b>1,548,616</b>                       | <b>1,670,061</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0515 Secretary of Business and Consumer Services Agency

| 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     | 19        | 0                  | 4,277                              | 4,144                                | 133              | 4,790                                  | 4,923                       |
| 005            | Finance Budgets                              | Hours     | 1,120     | 0                  | 215,477                            | 332,545                              | -117,067         | 254,277                                | 137,210                     |
| 011            | Finance FSCU                                 | Dollars   | 19,042    | 0                  | 2,910                              | 3,109                                | -198             | 4,112                                  | 3,914                       |
| 105            | Department of Technology                     | Dollars   | 19,042    | 0                  | 2,412                              | 2,089                                | 323              | 2,950                                  | 3,273                       |
| 115            | Department of FISCAL                         | Users     | 2         | 0                  | 15,361                             | 40,336                               | -24,975          | 16,415                                 | -8,560                      |
| 150            | General Services CFS                         | Hours     | 3,339     | 0                  | 365,656                            | 363,798                              | 1,858            | 0                                      | 1,858                       |
| 201            | Controller Accounting                        | Records   | 3,405     | 0                  | 21,409                             | 20,196                               | 1,213            | 22,479                                 | 23,693                      |
| 202            | Controller Claims Audits                     | Warrants  | 6         | 0                  | 27                                 | 1,334                                | -1,307           | 28                                     | -1,279                      |
| 203            | Controller Payroll Disbursements             | Warrants  | 1,630     | 0                  | 564                                | 754                                  | -189             | 593                                    | 403                         |
| 204            | Controller General Disbursements             | Warrants  | 6         | 0                  | -17                                | 1,110                                | -1,127           | 2                                      | -1,124                      |
| 205            | Controller Field Audits                      | Hours     | 18        | 0                  | 3,552                              | 2,201                                | 1,351            | 3,730                                  | 5,081                       |
| 211            | Controller PPSD                              | Positions | 58        | 0                  | 7,997                              | 10,494                               | -2,497           | 8,396                                  | 5,899                       |
| 212            | Controller CSPA Project                      | Positions | 58        | 0                  | 20,354                             | 5,757                                | 14,597           | 21,134                                 | 35,730                      |
| 302            | Treasurer Item Processing                    | Warrants  | 1,636     | 0                  | 67                                 | 460                                  | -393             | 321                                    | -72                         |
| 303            | Treasurer Cash Management                    | Dollars   | 19,042    | 0                  | 3,766                              | 2,743                                | 1,023            | 3,752                                  | 4,775                       |
| 400            | Personnel Board                              | Positions | 58        | 0                  | 439                                | 888                                  | -449             | 564                                    | 115                         |
| 405            | Personnel Board CRU                          | Hours     | 124       | 0                  | 16,970                             | 0                                    | 16,970           | 14,861                                 | 31,831                      |
| 410            | Human Resources Office of Administrative Law | Positions | 58        | 0                  | 9,311                              | 7,002                                | 2,310            | 5,749                                  | 8,059                       |
| 510            | State Library                                | Hours     | 8         | 0                  | 1,542                              | 345                                  | 1,197            | 1,649                                  | 2,846                       |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 19,042    | 0                  | 1,724                              | 1,237                                | 486              | 1,558                                  | 2,045                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 779,266   | 0                  | 552,168                            | 785,737                              | -233,570         | 636,326                                | 402,757                     |
| 601            | State Auditors                               | Dollars   | 29,401    | 0                  | 22,299                             | 29,145                               | -6,845           | 23,484                                 | 16,639                      |
| 799            | Legislature                                  | Hours     | 44        | 0                  | 5,755                              | 166,553                              | -160,797         | 6,601                                  | -154,196                    |
| 800            | Legislative Counsel Bureau                   | Dollars   | 1,274,020 | 1,033,773          | 74,644                             | 100,352                              | -25,708          | 55,751                                 | 30,043                      |
| 805            | Governor's Office                            | Dollars   | 1,274,020 | 1,033,773          | 36,278                             | 50,394                               | -14,117          | 25,915                                 | 11,798                      |
| 810            | Office of Planning and Research              | Dollars   | 1,274,020 | 1,033,773          | 4,881                              | 7,595                                | -2,714           | 3,503                                  | 789                         |
| 815            |                                              | Dollars   | 1,274,020 | 1,033,773          | 1,214                              | 1,388                                | -174             | 759                                    | 585                         |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>1,391,037</b>                   | <b>1,941,704</b>                     | <b>-550,668</b>  | <b>1,119,702</b>                       | <b>569,034</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

**BUSINESS UNIT 0521 Secretary for Transportation Agency (New, 13/14)**

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2025-26 PAST YEAR ACTUAL COSTS (+) | 2025-26 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2027-28 BUDGET YEAR ESTIMATE COSTS (+) | 2027-28 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 177       | 0                  | 39,410                             | 55,777                               | -16,367          | 44,138                                 | 27,771                      |
| 005            | Finance Budgets                          | Hours     | 2,236     | 0                  | 430,012                            | 573,547                              | -143,535         | 507,442                                | 363,907                     |
| 011            | Finance FSCU                             | Dollars   | 175,430   | 0                  | 26,813                             | 41,853                               | -15,040          | 37,883                                 | 22,844                      |
| 105            | Department of Technology                 | Dollars   | 175,430   | 0                  | 22,223                             | 28,125                               | -5,903           | 27,181                                 | 21,278                      |
| 115            | Department of FISCAL                     | Users     | 9         | 0                  | 69,125                             | 63,386                               | 5,739            | 73,868                                 | 79,607                      |
| 201            | Controller Accounting                    | Records   | 14,839    | 0                  | 93,300                             | 74,751                               | 18,549           | 97,965                                 | 116,514                     |
| 202            | Controller Claims Audits                 | Warrants  | 0         | 0                  | 0                                  | 6,026                                | -6,026           | 0                                      | -6,026                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 2,098     | 0                  | 726                                | 615                                  | 112              | 763                                    | 875                         |
| 204            | Controller General Disbursements         | Warrants  | 0         | 0                  | 0                                  | 5,012                                | -5,012           | 0                                      | -5,012                      |
| 205            | Controller Field Audits                  | Hours     | 559       | 0                  | 110,797                            | 90,883                               | 19,914           | 116,337                                | 136,251                     |
| 211            | Controller PPSD                          | Positions | 75        | 0                  | 10,358                             | 8,724                                | 1,634            | 10,876                                 | 12,510                      |
| 212            | Controller CSPS Project                  | Positions | 75        | 0                  | 26,365                             | 4,786                                | 21,579           | 27,375                                 | 48,954                      |
| 302            | Treasurer Item Processing                | Warrants  | 2,098     | 0                  | 86                                 | 764                                  | -678             | 412                                    | -266                        |
| 303            | Treasurer Cash Management                | Dollars   | 175,430   | 0                  | 34,694                             | 36,924                               | -2,229           | 34,569                                 | 32,340                      |
| 400            | Personnel Board                          | Positions | 75        | 0                  | 569                                | 738                                  | -170             | 730                                    | 561                         |
| 405            | Personnel Board CRU                      | Hours     | 249       | 0                  | 34,077                             | 0                                    | 34,077           | 29,841                                 | 63,918                      |
| 410            | Human Resources Office of                | Positions | 75        | 0                  | 12,061                             | 5,821                                | 6,240            | 7,447                                  | 13,688                      |
| 510            | Administrative Law                       | Hours     | 27        | 0                  | 4,974                              | 4,654                                | 320              | 5,320                                  | 5,640                       |
| 520            | State Library                            | Dollars   | 175,430   | 0                  | 15,879                             | 16,655                               | -776             | 14,357                                 | 13,581                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,281,319 | 0                  | 907,909                            | 747,199                              | 160,710          | 1,046,288                              | 1,206,998                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 56,095    | 0                  | 42,546                             | 37,729                               | 4,816            | 44,806                                 | 49,623                      |
| 799            | State Auditors                           | Hours     | 414       | 0                  | 53,745                             | 77,160                               | -23,415          | 61,645                                 | 38,230                      |
| 800            | Legislature                              | Dollars   | 1,935,670 | 2,189,244          | 113,409                            | 105,936                              | 7,473            | 118,066                                | 125,539                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,935,670 | 2,189,244          | 55,118                             | 53,198                               | 1,920            | 54,880                                 | 56,800                      |
| 810            | Governor's Office                        | Dollars   | 1,935,670 | 2,189,244          | 7,416                              | 8,017                                | -602             | 7,419                                  | 6,818                       |
| 815            | Office of Planning and Research          | Dollars   | 1,935,670 | 2,189,244          | 1,845                              | 1,465                                | 379              | 1,607                                  | 1,986                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>2,113,457</b>                   | <b>2,049,746</b>                     | <b>63,711</b>    | <b>2,371,216</b>                       | <b>2,434,927</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0530 Secretary for California Health and Human Services Agency

| 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                  | 503                                | 787                                  | -283             | 564                                    | 280                         |
| 005            | Finance Budgets                          | Hours     | 415       | 0                  | 79,724                             | 24,014                               | 55,710           | 94,079                                 | 149,789                     |
| 011            | Finance FSCU                             | Dollars   | 2,240     | 0                  | 342                                | 591                                  | -249             | 484                                    | 235                         |
| 105            | Department of Technology                 | Dollars   | 2,240     | 0                  | 284                                | 397                                  | -114             | 347                                    | 234                         |
| 115            | Department of FISCAL                     | Users     | 9         | 0                  | 72,274                             | 28,754                               | 43,520           | 77,233                                 | 120,753                     |
| 150            | General Services CFS                     | Hours     | 1,009     | 0                  | 110,481                            | 77,880                               | 32,601           | 154,893                                | 187,494                     |
| 201            | Controller Accounting                    | Records   | 3,872     | 0                  | 24,347                             | 11,934                               | 12,413           | 25,564                                 | 37,977                      |
| 202            | Controller Claims Audits                 | Warrants  | 59        | 0                  | 265                                | 863                                  | -599             | 278                                    | -321                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 3,346     | 0                  | 1,158                              | 553                                  | 606              | 1,216                                  | 1,822                       |
| 204            | Controller General Disbursements         | Warrants  | 59        | 0                  | -169                               | 718                                  | -887             | 22                                     | -865                        |
| 205            | Controller Field Audits                  | Hours     | 19        | 0                  | 3,758                              | 2,995                                | 763              | 3,946                                  | 4,709                       |
| 211            | Controller PPSD                          | Positions | 126       | 0                  | 17,454                             | 8,680                                | 8,775            | 18,327                                 | 27,102                      |
| 212            | Controller CSPA Project                  | Positions | 126       | 0                  | 44,427                             | 4,762                                | 39,665           | 46,129                                 | 85,794                      |
| 301            | Treasurer Investments                    | Dollars   | 48,339    | 0                  | 32                                 | 16                                   | 16               | 31                                     | 47                          |
| 302            | Treasurer Item Processing                | Warrants  | 3,405     | 0                  | 140                                | 328                                  | -189             | 668                                    | 479                         |
| 303            | Treasurer Cash Management                | Dollars   | 2,240     | 0                  | 443                                | 522                                  | -79              | 441                                    | 363                         |
| 400            | Personnel Board                          | Positions | 126       | 0                  | 958                                | 735                                  | 223              | 1,231                                  | 1,454                       |
| 405            | Personnel Board CRU                      | Hours     | 0         | 0                  | 0                                  | 7,816                                | -7,816           | 6,845                                  | -971                        |
| 410            | Human Resources                          | Positions | 126       | 0                  | 20,324                             | 5,791                                | 14,533           | 12,549                                 | 27,082                      |
| 510            | Office of Administrative Law             | Hours     | 0         | 0                  | 64                                 | 65                                   | -1               | 68                                     | 67                          |
| 520            | State Library                            | Dollars   | 2,240     | 0                  | 203                                | 235                                  | -32              | 183                                    | 151                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,972,192 | 0                  | 1,397,444                          | 635,286                              | 762,157          | 1,610,434                              | 2,372,592                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 79,776    | 0                  | 60,506                             | 28,907                               | 31,600           | 63,722                                 | 95,321                      |
| 700            | Health and Human Services Agency         | Dollars   | 2,240     | 0                  | 8,383                              | 9,939                                | -1,556           | 7,038                                  | 5,482                       |
| 799            | State Auditors                           | Hours     | 5         | 0                  | 677                                | 1,222                                | -545             | 776                                    | 231                         |
| 800            | Legislature                              | Dollars   | 1,844,021 | 2,127,071          | 108,039                            | 48,081                               | 59,958           | 114,713                                | 174,671                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,844,021 | 2,127,071          | 52,508                             | 24,145                               | 28,363           | 53,321                                 | 81,685                      |
| 810            | Governor's Office                        | Dollars   | 1,844,021 | 2,127,071          | 7,064                              | 3,639                                | 3,426            | 7,209                                  | 10,634                      |
| 815            | Office of Planning and Research          | Dollars   | 1,844,021 | 2,127,071          | 1,757                              | 665                                  | 1,092            | 1,561                                  | 2,654                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>2,013,390</b>                   | <b>930,319</b>                       | <b>1,083,071</b> | <b>2,303,876</b>                       | <b>3,386,947</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0540 Secretary of the Natural Resources Agency

| 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     | 62        | 0                  | 13,774                             | 18,863                               | -5,088           | 15,427                                 | 10,339                      |
| 005            | Finance Budgets                              | Hours     | 1,324     | 0                  | 254,705                            | 343,296                              | -88,591          | 300,569                                | 211,978                     |
| 011            | Finance FSCU                                 | Dollars   | 61,317    | 0                  | 9,372                              | 14,154                               | -4,783           | 13,241                                 | 8,459                       |
| 105            | Department of Technology                     | Dollars   | 61,317    | 0                  | 7,767                              | 9,512                                | -1,745           | 9,500                                  | 7,756                       |
| 115            | Department of FISCAL                         | Users     | 17        | 0                  | 130,569                            | 92,198                               | 38,371           | 139,528                                | 177,900                     |
| 201            | Controller Accounting                        | Records   | 15,145    | 0                  | 95,224                             | 91,634                               | 3,590            | 99,985                                 | 103,575                     |
| 202            | Controller Claims Audits                     | Warrants  | 32        | 0                  | 144                                | 5,274                                | -5,130           | 151                                    | -4,980                      |
| 203            | Controller Payroll Disbursements             | Warrants  | 2,857     | 0                  | 989                                | 976                                  | 14               | 1,039                                  | 1,052                       |
| 204            | Controller General Disbursements             | Warrants  | 32        | 0                  | -92                                | 4,386                                | -4,478           | 12                                     | -4,466                      |
| 205            | Controller Field Audits                      | Hours     | 78        | 0                  | 15,398                             | 11,782                               | 3,616            | 16,168                                 | 19,784                      |
| 211            | Controller PPSD                              | Positions | 114       | 0                  | 15,731                             | 16,464                               | -733             | 16,517                                 | 15,784                      |
| 212            | Controller CSPS Project                      | Positions | 114       | 0                  | 40,040                             | 9,033                                | 31,007           | 41,574                                 | 72,581                      |
| 301            | Treasurer Investments                        | Dollars   | 1,052,990 | 0                  | 689                                | 1,176                                | -488             | 684                                    | 197                         |
| 302            | Treasurer Item Processing                    | Warrants  | 2,889     | 0                  | 118                                | 875                                  | -757             | 567                                    | -190                        |
| 303            | Treasurer Cash Management                    | Dollars   | 61,317    | 0                  | 12,127                             | 12,487                               | -361             | 12,083                                 | 11,722                      |
| 400            | Personnel Board                              | Positions | 114       | 0                  | 864                                | 1,394                                | -530             | 1,109                                  | 579                         |
| 405            | Personnel Board CRU                          | Hours     | 0         | 0                  | 0                                  | 68,984                               | -68,984          | 0                                      | -68,984                     |
| 410            | Human Resources Office of Administrative Law | Positions | 114       | 0                  | 18,317                             | 10,985                               | 7,332            | 11,310                                 | 18,642                      |
| 510            | State Library                                | Hours     | 209       | 0                  | 38,053                             | 3,088                                | 34,964           | 40,699                                 | 75,663                      |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 61,317    | 0                  | 5,550                              | 5,633                                | -82              | 5,018                                  | 4,936                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 1,604,297 | 0                  | 1,136,763                          | 1,020,859                            | 115,903          | 1,310,022                              | 1,425,925                   |
| 601            | State Auditors                               | Dollars   | 61,127    | 0                  | 46,362                             | 40,574                               | 5,788            | 48,826                                 | 54,614                      |
| 799            | Legislature                                  | Hours     | 143       | 0                  | 18,535                             | 29,224                               | -10,690          | 21,259                                 | 10,569                      |
| 800            | Legislative Counsel Bureau                   | Dollars   | 1,860,998 | 2,105,288          | 109,034                            | 102,091                              | 6,943            | 113,538                                | 120,482                     |
| 805            | Governor's Office                            | Dollars   | 1,860,998 | 2,105,288          | 52,992                             | 51,267                               | 1,725            | 52,775                                 | 54,500                      |
| 810            | Office of Planning and Research              | Dollars   | 1,860,998 | 2,105,288          | 7,129                              | 7,726                                | -597             | 7,135                                  | 6,538                       |
| 815            |                                              | Dollars   | 1,860,998 | 2,105,288          | 1,774                              | 1,412                                | 361              | 1,545                                  | 1,907                       |
| <b>TOTALS:</b> |                                              |           |           |                    | <b>2,031,927</b>                   | <b>1,975,347</b>                     | <b>56,580</b>    | <b>2,280,282</b>                       | <b>2,336,862</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0552 Office of the Inspector General

| 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     | 49        | 0                  | 10,981                             | 15,410                               | -4,428           | 12,299                                 | 7,870                       |
| 005            | Finance Budgets                          | Hours     | 191       | 0                  | 36,797                             | 76,472                               | -39,675          | 43,423                                 | 3,748                       |
| 011            | Finance FSCU                             | Dollars   | 48,886    | 0                  | 7,472                              | 11,562                               | -4,090           | 10,557                                 | 6,466                       |
| 105            | Department of Technology                 | Dollars   | 48,886    | 0                  | 6,193                              | 7,770                                | -1,577           | 7,574                                  | 5,997                       |
| 115            | Department of FISCAL                     | Users     | 10        | 0                  | 76,805                             | 46,099                               | 30,706           | 82,076                                 | 112,782                     |
| 150            | General Services CFS                     | Hours     | 1,657     | 0                  | 181,453                            | 205,262                              | -23,809          | 254,395                                | 230,586                     |
| 201            | Controller Accounting                    | Records   | 3,255     | 0                  | 20,466                             | 19,112                               | 1,354            | 21,489                                 | 22,843                      |
| 202            | Controller Claims Audits                 | Warrants  | 7         | 0                  | 31                                 | 1,261                                | -1,229           | 33                                     | -1,196                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 5,336     | 0                  | 1,848                              | 1,866                                | -18              | 1,940                                  | 1,922                       |
| 204            | Controller General Disbursements         | Warrants  | 7         | 0                  | -20                                | 1,048                                | -1,068           | 3                                      | -1,066                      |
| 205            | Controller Field Audits                  | Hours     | 46        | 0                  | 9,118                              | 8,190                                | 927              | 9,573                                  | 10,501                      |
| 211            | Controller PPSD                          | Positions | 205       | 0                  | 28,340                             | 23,911                               | 4,429            | 29,757                                 | 34,187                      |
| 212            | Controller CSPS Project                  | Positions | 205       | 0                  | 72,135                             | 13,118                               | 59,017           | 74,898                                 | 133,915                     |
| 302            | Treasurer Item Processing                | Warrants  | 5,343     | 0                  | 219                                | 979                                  | -760             | 1,048                                  | 288                         |
| 303            | Treasurer Cash Management                | Dollars   | 48,886    | 0                  | 9,668                              | 10,201                               | -532             | 9,633                                  | 9,101                       |
| 400            | Personnel Board                          | Positions | 205       | 0                  | 1,556                              | 2,024                                | -468             | 1,998                                  | 1,530                       |
| 410            | Human Resources Office of                | Positions | 205       | 0                  | 33,000                             | 15,954                               | 17,046           | 20,376                                 | 37,422                      |
| 510            | Administrative Law                       | Hours     | 8         | 0                  | 1,385                              | 1,285                                | 100              | 1,481                                  | 1,581                       |
| 520            | State Library                            | Dollars   | 48,886    | 0                  | 4,425                              | 4,601                                | -176             | 4,001                                  | 3,825                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 3,345,218 | 0                  | 2,370,334                          | 2,234,342                            | 135,992          | 2,731,608                              | 2,867,600                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 155,703   | 0                  | 118,094                            | 110,285                              | 7,808            | 124,369                                | 132,178                     |
| 799            | State Auditors                           | Hours     | 130       | 0                  | 16,932                             | 23,791                               | -6,859           | 19,420                                 | 12,561                      |
| 800            | Legislature                              | Dollars   | 3,007,230 | 3,461,953          | 176,191                            | 159,627                              | 16,563           | 186,703                                | 203,267                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 3,007,230 | 3,461,953          | 85,631                             | 80,161                               | 5,470            | 86,784                                 | 92,254                      |
| 810            | Governor's Office                        | Dollars   | 3,007,230 | 3,461,953          | 11,521                             | 12,081                               | -560             | 11,733                                 | 11,172                      |
| 815            | Office of Planning and Research          | Dollars   | 3,007,230 | 3,461,953          | 2,866                              | 2,208                                | 658              | 2,541                                  | 3,199                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>3,283,438</b>                   | <b>3,088,619</b>                     | <b>194,820</b>   | <b>3,749,714</b>                       | <b>3,944,533</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0555 Secretary for Environmental Protection

| 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                  | 6,112                              | 7,548                                | -1,436           | 6,845                                  | 5,409                       |
| 005            | Finance Budgets                          | Hours     | 781       | 0                  | 150,292                            | 174,174                              | -23,882          | 177,354                                | 153,473                     |
| 011            | Finance FSCU                             | Dollars   | 27,208    | 0                  | 4,159                              | 5,665                                | -1,506           | 5,875                                  | 4,369                       |
| 105            | Department of Technology                 | Dollars   | 27,208    | 0                  | 3,447                              | 3,807                                | -360             | 4,216                                  | 3,856                       |
| 115            | Department of FISCAL                     | Users     | 7         | 0                  | 53,764                             | 5,762                                | 48,001           | 57,453                                 | 105,454                     |
| 201            | Controller Accounting                    | Records   | 6,015     | 0                  | 37,819                             | 34,112                               | 3,708            | 39,710                                 | 43,418                      |
| 202            | Controller Claims Audits                 | Warrants  | 1         | 0                  | 4                                  | 1,667                                | -1,662           | 5                                      | -1,657                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 2,388     | 0                  | 827                                | 848                                  | -21              | 868                                    | 847                         |
| 204            | Controller General Disbursements         | Warrants  | 1         | 0                  | -3                                 | 1,386                                | -1,389           | 0                                      | -1,389                      |
| 205            | Controller Field Audits                  | Hours     | 26        | 0                  | 5,074                              | 4,012                                | 1,062            | 5,328                                  | 6,389                       |
| 211            | Controller PPSD                          | Positions | 97        | 0                  | 13,424                             | 13,494                               | -70              | 14,096                                 | 14,026                      |
| 212            | Controller CSPS Project                  | Positions | 97        | 0                  | 34,169                             | 7,403                                | 26,766           | 35,478                                 | 62,244                      |
| 301            | Treasurer Investments                    | Dollars   | 764,890   | 0                  | 500                                | 459                                  | 42               | 497                                    | 539                         |
| 302            | Treasurer Item Processing                | Warrants  | 2,389     | 0                  | 98                                 | 531                                  | -433             | 469                                    | 36                          |
| 303            | Treasurer Cash Management                | Dollars   | 27,208    | 0                  | 5,381                              | 4,997                                | 383              | 5,361                                  | 5,745                       |
| 400            | Personnel Board                          | Positions | 97        | 0                  | 737                                | 1,142                                | -405             | 947                                    | 541                         |
| 405            | Personnel Board CRU                      | Hours     | 398       | 0                  | 54,469                             | 0                                    | 54,469           | 0                                      | 54,469                      |
| 410            | Human Resources                          | Positions | 97        | 0                  | 15,631                             | 9,003                                | 6,628            | 9,652                                  | 16,280                      |
| 510            | Office of Administrative Law             | Hours     | 73        | 0                  | 13,301                             | 37,835                               | -24,534          | 14,226                                 | -10,308                     |
| 520            | State Library                            | Dollars   | 27,208    | 0                  | 2,463                              | 2,254                                | 209              | 2,227                                  | 2,435                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,801,194 | 0                  | 1,276,279                          | 1,165,041                            | 111,238          | 1,470,802                              | 1,582,040                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 69,454    | 0                  | 52,678                             | 49,153                               | 3,525            | 55,477                                 | 59,002                      |
| 799            | State Auditors                           | Hours     | 82        | 0                  | 10,627                             | 12,484                               | -1,857           | 12,189                                 | 10,332                      |
| 800            | Legislature                              | Dollars   | 1,741,251 | 1,919,075          | 102,018                            | 86,881                               | 15,137           | 103,496                                | 118,632                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,741,251 | 1,919,075          | 49,582                             | 43,630                               | 5,952            | 48,107                                 | 54,060                      |
| 810            | Governor's Office                        | Dollars   | 1,741,251 | 1,919,075          | 6,671                              | 6,575                                | 95               | 6,504                                  | 6,599                       |
| 815            | Office of Planning and Research          | Dollars   | 1,741,251 | 1,919,075          | 1,659                              | 1,202                                | 458              | 1,409                                  | 1,866                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,901,182</b>                   | <b>1,681,065</b>                     | <b>220,116</b>   | <b>2,078,590</b>                       | <b>2,298,707</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0559 Secretary for Labor and Workforce Development Agency

| 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     | 11         | 0                  | 2,461                              | 1,763                                | 699              | 2,757                                  | 3,455                       |
| 005            | Finance Budgets                              | Hours     | 469        | 0                  | 90,236                             | 101,191                              | -10,955          | 106,485                                | 95,530                      |
| 011            | Finance FSCU                                 | Dollars   | 10,953     | 0                  | 1,674                              | 1,323                                | 352              | 2,365                                  | 2,717                       |
| 105            | Department of Technology                     | Dollars   | 10,953     | 0                  | 1,387                              | 889                                  | 499              | 1,697                                  | 2,196                       |
| 115            | Department of FISCAL                         | Users     | 3          | 0                  | 23,042                             | 28,812                               | -5,770           | 24,623                                 | 18,852                      |
| 201            | Controller Accounting                        | Records   | 1,555      | 0                  | 9,777                              | 9,229                                | 548              | 10,266                                 | 10,814                      |
| 202            | Controller Claims Audits                     | Warrants  | 0          | 0                  | 0                                  | 223                                  | -223             | 0                                      | -223                        |
| 203            | Controller Payroll Disbursements             | Warrants  | 1,203      | 0                  | 417                                | 374                                  | 42               | 437                                    | 480                         |
| 204            | Controller General Disbursements             | Warrants  | 0          | 0                  | 0                                  | 186                                  | -186             | 0                                      | -186                        |
| 205            | Controller Field Audits                      | Hours     | 37         | 0                  | 7,332                              | 937                                  | 6,395            | 7,699                                  | 14,094                      |
| 211            | Controller PPSD                              | Positions | 44         | 0                  | 6,146                              | 5,308                                | 838              | 6,453                                  | 7,291                       |
| 212            | Controller CSPS Project                      | Positions | 44         | 0                  | 15,643                             | 2,912                                | 12,731           | 16,243                                 | 28,974                      |
| 301            | Treasurer Investments                        | Dollars   | 22,422,436 | 0                  | 14,664                             | 0                                    | 14,664           | 14,575                                 | 29,239                      |
| 302            | Treasurer Item Processing                    | Warrants  | 1,203      | 0                  | 49                                 | 194                                  | -145             | 236                                    | 91                          |
| 303            | Treasurer Cash Management                    | Dollars   | 10,953     | 0                  | 2,166                              | 1,167                                | 999              | 2,158                                  | 3,158                       |
| 400            | Personnel Board                              | Positions | 44         | 0                  | 337                                | 449                                  | -112             | 433                                    | 321                         |
| 405            | Personnel Board CRU                          | Hours     | 0          | 0                  | 0                                  | 30,086                               | -30,086          | 0                                      | -30,086                     |
| 410            | Human Resources Office of Administrative Law | Positions | 44         | 0                  | 7,156                              | 3,542                                | 3,614            | 4,419                                  | 8,033                       |
| 510            | State Library                                | Hours     | 2          | 0                  | 310                                | 251                                  | 59               | 331                                    | 390                         |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 10,953     | 0                  | 991                                | 526                                  | 465              | 896                                    | 1,362                       |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 649,065    | 0                  | 459,910                            | 381,364                              | 78,546           | 530,008                                | 608,554                     |
| 601            | State Auditors                               | Dollars   | 28,117     | 0                  | 21,325                             | 17,617                               | 3,708            | 22,458                                 | 26,167                      |
| 799            | Legislature                                  | Hours     | 25         | 0                  | 3,310                              | 4,782                                | -1,472           | 3,797                                  | 2,325                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 668,337    | 758,336            | 39,157                             | 33,402                               | 5,755            | 40,897                                 | 46,652                      |
| 805            | Governor's Office                            | Dollars   | 668,337    | 758,336            | 19,031                             | 16,774                               | 2,257            | 19,010                                 | 21,267                      |
| 810            | Office of Planning and Research              | Dollars   | 668,337    | 758,336            | 2,560                              | 2,528                                | 33               | 2,570                                  | 2,603                       |
| 815            |                                              | Dollars   | 668,337    | 758,336            | 637                                | 462                                  | 175              | 557                                    | 732                         |
| <b>TOTALS:</b> |                                              |           |            |                    | <b>729,722</b>                     | <b>646,290</b>                       | <b>83,432</b>    | <b>821,370</b>                         | <b>904,802</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0650 Office of Planning and Research

| 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     | 470       | 0                  | 90,304                             | 150,591                              | -60,287          | 106,564                                | 46,277                      |
| 011            | Finance FSCU                             | Dollars   | 7,435     | 0                  | 1,136                              | 1,057                                | 79               | 1,605                                  | 1,684                       |
| 105            | Department of Technology                 | Dollars   | 7,435     | 0                  | 942                                | 711                                  | 231              | 1,152                                  | 1,383                       |
| 115            | Department of FISCAL                     | Users     | 17        | 0                  | 132,028                            | 106,315                              | 25,713           | 141,088                                | 166,800                     |
| 201            | Controller Accounting                    | Records   | 7,256     | 0                  | 45,621                             | 78,939                               | -33,318          | 47,902                                 | 14,583                      |
| 202            | Controller Claims Audits                 | Warrants  | 1         | 0                  | 3                                  | 4,168                                | -4,165           | 3                                      | -4,162                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 3,179     | 0                  | 1,101                              | 1,294                                | -193             | 1,156                                  | 962                         |
| 204            | Controller General Disbursements         | Warrants  | 1         | 0                  | -2                                 | 3,467                                | -3,469           | 0                                      | -3,468                      |
| 205            | Controller Field Audits                  | Hours     | 7         | 0                  | 1,387                              | 749                                  | 637              | 1,456                                  | 2,094                       |
| 211            | Controller PPSD                          | Positions | 112       | 0                  | 15,517                             | 17,132                               | -1,615           | 16,293                                 | 14,678                      |
| 212            | Controller CSPS Project                  | Positions | 112       | 0                  | 39,495                             | 9,399                                | 30,096           | 41,008                                 | 71,104                      |
| 302            | Treasurer Item Processing                | Warrants  | 3,180     | 0                  | 130                                | 938                                  | -808             | 624                                    | -184                        |
| 303            | Treasurer Cash Management                | Dollars   | 7,435     | 0                  | 1,470                              | 933                                  | 537              | 1,465                                  | 2,002                       |
| 400            | Personnel Board                          | Positions | 112       | 0                  | 852                                | 1,450                                | -598             | 1,094                                  | 496                         |
| 410            | Human Resources                          | Positions | 112       | 0                  | 18,068                             | 11,430                               | 6,637            | 11,156                                 | 17,794                      |
| 510            | Office of Administrative Law             | Hours     | 78        | 0                  | 14,221                             | 117                                  | 14,104           | 15,210                                 | 29,314                      |
| 520            | State Library                            | Dollars   | 7,435     | 0                  | 673                                | 421                                  | 252              | 608                                    | 861                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,330,687 | 0                  | 942,890                            | 1,141,794                            | -198,903         | 1,086,601                              | 887,698                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 53,646    | 0                  | 40,688                             | 55,244                               | -14,555          | 42,850                                 | 28,295                      |
| 799            | State Auditors                           | Hours     | 31        | 0                  | 4,014                              | 1,949                                | 2,066            | 4,604                                  | 6,670                       |
| 800            | Legislature                              | Dollars   | 1,350,538 | 1,522,440          | 79,127                             | 89,434                               | -10,307          | 82,105                                 | 71,798                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,350,538 | 1,522,440          | 38,457                             | 44,911                               | -6,455           | 38,165                                 | 31,710                      |
| 810            | Governor's Office                        | Dollars   | 1,350,538 | 1,522,440          | 5,174                              | 6,768                                | -1,595           | 5,160                                  | 3,565                       |
| 815            | Office of Planning and Research          | Dollars   | 1,350,538 | 1,522,440          | 1,287                              | 1,237                                | 50               | 1,117                                  | 1,167                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,474,583</b>                   | <b>1,730,449</b>                     | <b>-255,866</b>  | <b>1,648,987</b>                       | <b>1,393,121</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0680 Governor's Office of Service and Community Engagement

| FUNCTION CODE  | FUNCTION                                 | UNITS     | WORKLOAD  | BUDGET YR WORKLOAD | 2025-26 PAST YEAR ACTUAL COSTS (+) | 2025-26 PAST YEAR ESTIMATE COSTS (-) | ROLL FORWARD (=) | 2027-28 BUDGET YEAR ESTIMATE COSTS (+) | 2027-28 TOTAL ALLOCATED (=) |
|----------------|------------------------------------------|-----------|-----------|--------------------|------------------------------------|--------------------------------------|------------------|----------------------------------------|-----------------------------|
| 004            | Finance Audits                           | Hours     | 123       | 0                  | 27,400                             | 34,812                               | -7,412           | 30,687                                 | 23,275                      |
| 005            | Finance Budgets                          | Hours     | 772       | 0                  | 148,425                            | 19,468                               | 128,957          | 175,151                                | 304,107                     |
| 011            | Finance FSCU                             | Dollars   | 121,967   | 0                  | 18,642                             | 26,122                               | -7,481           | 26,338                                 | 18,858                      |
| 105            | Department of Technology                 | Dollars   | 121,967   | 0                  | 15,450                             | 17,554                               | -2,104           | 18,897                                 | 16,793                      |
| 115            | Department of FISCAL                     | Users     | 11        | 0                  | 84,486                             | 23,049                               | 61,436           | 90,283                                 | 151,719                     |
| 201            | Controller Accounting                    | Records   | 7,412     | 0                  | 46,603                             | 18                                   | 46,585           | 48,933                                 | 95,518                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 3,050     | 0                  | 1,056                              | 0                                    | 1,056            | 1,109                                  | 2,165                       |
| 205            | Controller Field Audits                  | Hours     | 115       | 0                  | 22,748                             | 18,504                               | 4,244            | 23,886                                 | 28,130                      |
| 211            | Controller PPSD                          | Positions | 112       | 0                  | 15,496                             | 0                                    | 15,496           | 16,271                                 | 31,767                      |
| 212            | Controller CSPS Project                  | Positions | 112       | 0                  | 39,442                             | 0                                    | 39,442           | 40,953                                 | 80,395                      |
| 302            | Treasurer Item Processing                | Warrants  | 3,050     | 0                  | 125                                | 0                                    | 125              | 598                                    | 724                         |
| 303            | Treasurer Cash Management                | Dollars   | 121,967   | 0                  | 24,121                             | 23,046                               | 1,075            | 24,034                                 | 25,109                      |
| 400            | Personnel Board                          | Positions | 112       | 0                  | 851                                | 0                                    | 851              | 1,093                                  | 1,943                       |
| 410            | Human Resources Office of                | Positions | 112       | 0                  | 18,044                             | 0                                    | 18,044           | 11,141                                 | 29,185                      |
| 510            | Administrative Law                       | Hours     | 19        | 0                  | 3,457                              | 2,905                                | 553              | 3,698                                  | 4,251                       |
| 520            | State Library                            | Dollars   | 121,967   | 0                  | 11,040                             | 10,395                               | 645              | 9,982                                  | 10,627                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,487,798 | 0                  | 1,054,215                          | 0                                    | 1,054,215        | 1,214,893                              | 2,269,108                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 57,981    | 0                  | 43,976                             | 0                                    | 43,976           | 46,313                                 | 90,289                      |
| 799            | State Auditors                           | Hours     | 284       | 0                  | 36,867                             | 48,160                               | -11,294          | 42,286                                 | 30,992                      |
| 800            | Legislature                              | Dollars   | 1,612,443 | 1,826,545          | 94,471                             | 12,616                               | 81,855           | 98,506                                 | 180,361                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,612,443 | 1,826,545          | 45,914                             | 6,336                                | 39,579           | 45,788                                 | 85,366                      |
| 810            | Governor's Office                        | Dollars   | 1,612,443 | 1,826,545          | 6,177                              | 955                                  | 5,222            | 6,190                                  | 11,413                      |
| 815            | Office of Planning and Research          | Dollars   | 1,612,443 | 1,826,545          | 1,537                              | 175                                  | 1,362            | 1,341                                  | 2,703                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,760,542</b>                   | <b>244,115</b>                       | <b>1,516,427</b> | <b>1,978,369</b>                       | <b>3,494,797</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0690 Office of Emergency 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     | 659        | 0                  | 146,792                            | 172,646                              | -25,853          | 164,402                                | 138,549                     |
| 005            | Finance Budgets                          | Hours     | 3,566      | 0                  | 685,862                            | 770,839                              | -84,977          | 809,361                                | 724,384                     |
| 011            | Finance FSCU                             | Dollars   | 653,432    | 0                  | 99,872                             | 129,550                              | -29,678          | 141,106                                | 111,428                     |
| 105            | Department of Technology                 | Dollars   | 653,432    | 0                  | 82,773                             | 87,059                               | -4,285           | 101,242                                | 96,957                      |
| 115            | Department of FISCAL                     | Users     | 377        | 0                  | 2,895,555                          | 2,581,536                            | 314,019          | 3,094,249                              | 3,408,268                   |
| 201            | Controller Accounting                    | Records   | 186,492    | 0                  | 1,172,568                          | 1,037,075                            | 135,493          | 1,231,196                              | 1,366,689                   |
| 202            | Controller Claims Audits                 | Warrants  | 1          | 0                  | 4                                  | 89,931                               | -89,927          | 5                                      | -89,922                     |
| 203            | Controller Payroll Disbursements         | Warrants  | 41,026     | 0                  | 14,205                             | 13,814                               | 391              | 14,916                                 | 15,307                      |
| 204            | Controller General Disbursements         | Warrants  | 1          | 0                  | -3                                 | 74,793                               | -74,796          | 0                                      | -74,795                     |
| 205            | Controller Field Audits                  | Hours     | 1,056      | 0                  | 209,220                            | 179,241                              | 29,979           | 219,681                                | 249,660                     |
| 211            | Controller PPSD                          | Positions | 1,734      | 0                  | 239,470                            | 228,816                              | 10,654           | 251,443                                | 262,097                     |
| 212            | Controller CSPS Project                  | Positions | 1,734      | 0                  | 609,526                            | 125,537                              | 483,989          | 632,878                                | 1,116,867                   |
| 301            | Treasurer Investments                    | Dollars   | 168,120    | 0                  | 110                                | 619                                  | -509             | 109                                    | -400                        |
| 302            | Treasurer Item Processing                | Warrants  | 41,027     | 0                  | 1,682                              | 13,590                               | -11,908          | 8,050                                  | -3,857                      |
| 303            | Treasurer Cash Management                | Dollars   | 653,432    | 0                  | 129,228                            | 114,293                              | 14,935           | 128,760                                | 143,695                     |
| 400            | Personnel Board                          | Positions | 1,734      | 0                  | 13,146                             | 19,368                               | -6,222           | 16,886                                 | 10,663                      |
| 410            | Human Resources Office of                | Positions | 1,734      | 0                  | 278,840                            | 152,669                              | 126,171          | 172,175                                | 298,346                     |
| 510            | Administrative Law                       | Hours     | 104        | 0                  | 18,887                             | 14,408                               | 4,479            | 20,200                                 | 24,679                      |
| 520            | State Library                            | Dollars   | 653,432    | 0                  | 59,145                             | 51,553                               | 7,592            | 53,477                                 | 61,069                      |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 24,791,132 | 0                  | 17,566,352                         | 15,682,826                           | 1,883,526        | 20,243,720                             | 22,127,246                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 955,611    | 0                  | 724,790                            | 677,818                              | 46,972           | 763,305                                | 810,277                     |
| 799            | State Auditors                           | Hours     | 3,806      | 0                  | 494,470                            | 320,060                              | 174,410          | 567,151                                | 741,561                     |
| 800            | Legislature                              | Dollars   | 25,442,494 | 28,634,312         | 1,490,650                          | 1,269,230                            | 221,421          | 1,544,248                              | 1,765,669                   |
| 805            | Legislative Counsel Bureau               | Dollars   | 25,442,494 | 28,634,312         | 724,475                            | 637,376                              | 87,099           | 717,805                                | 804,904                     |
| 810            | Governor's Office                        | Dollars   | 25,442,494 | 28,634,312         | 97,470                             | 96,057                               | 1,413            | 97,042                                 | 98,455                      |
| 815            | Office of Planning and Research          | Dollars   | 25,442,494 | 28,634,312         | 24,247                             | 17,557                               | 6,690            | 21,018                                 | 27,707                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>27,779,337</b>                  | <b>24,558,258</b>                    | <b>3,221,079</b> | <b>31,014,424</b>                      | <b>34,235,503</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0750 Office of the Lieutenant Governor (Total)

| 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                  | 635                                | 845                                  | -210             | 711                                    | 501                         |
| 005            | Finance Budgets                          | Hours     | 93       | 0                  | 17,981                             | 11,050                               | 6,931            | 21,219                                 | 28,150                      |
| 011            | Finance FSCU                             | Dollars   | 2,828    | 0                  | 432                                | 633                                  | -201             | 611                                    | 410                         |
| 105            | Department of Technology                 | Dollars   | 2,828    | 0                  | 358                                | 425                                  | -67              | 438                                    | 371                         |
| 115            | Department of FISCAL                     | Users     | 2        | 0                  | 15,361                             | 11,525                               | 3,836            | 16,415                                 | 20,251                      |
| 201            | Controller Accounting                    | Records   | 955      | 0                  | 6,005                              | 5,898                                | 106              | 6,305                                  | 6,411                       |
| 202            | Controller Claims Audits                 | Warrants  | 0        | 0                  | 0                                  | 444                                  | -444             | 0                                      | -444                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 383      | 0                  | 133                                | 120                                  | 13               | 139                                    | 152                         |
| 204            | Controller General Disbursements         | Warrants  | 0        | 0                  | 0                                  | 369                                  | -369             | 0                                      | -369                        |
| 205            | Controller Field Audits                  | Hours     | 3        | 0                  | 527                                | 449                                  | 78               | 553                                    | 631                         |
| 211            | Controller PPSD                          | Positions | 11       | 0                  | 1,547                              | 1,616                                | -69              | 1,624                                  | 1,555                       |
| 212            | Controller CSPS Project                  | Positions | 11       | 0                  | 3,937                              | 886                                  | 3,051            | 4,088                                  | 7,139                       |
| 302            | Treasurer Item Processing                | Warrants  | 383      | 0                  | 16                                 | 91                                   | -76              | 75                                     | -0                          |
| 303            | Treasurer Cash Management                | Dollars   | 2,828    | 0                  | 559                                | 558                                  | 1                | 557                                    | 558                         |
| 400            | Personnel Board                          | Positions | 11       | 0                  | 85                                 | 137                                  | -52              | 109                                    | 57                          |
| 410            | Human Resources                          | Positions | 11       | 0                  | 1,801                              | 1,078                                | 723              | 1,112                                  | 1,835                       |
| 510            | Office of Administrative Law             | Hours     | 0        | 0                  | 80                                 | 71                                   | 9                | 86                                     | 95                          |
| 520            | State Library                            | Dollars   | 2,828    | 0                  | 256                                | 252                                  | 4                | 231                                    | 236                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 178,347  | 0                  | 126,372                            | 141,530                              | -15,159          | 145,633                                | 130,474                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 7,615    | 0                  | 5,776                              | 6,577                                | -802             | 6,083                                  | 5,281                       |
| 799            | State Auditors                           | Hours     | 7        | 0                  | 855                                | 1,166                                | -312             | 980                                    | 669                         |
| 800            | Legislature                              | Dollars   | 182,715  | 206,970            | 10,705                             | 10,459                               | 246              | 11,162                                 | 11,408                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 182,715  | 206,970            | 5,203                              | 5,252                                | -49              | 5,188                                  | 5,139                       |
| 810            | Governor's Office                        | Dollars   | 182,715  | 206,970            | 700                                | 792                                  | -92              | 701                                    | 610                         |
| 815            | Office of Planning and Research          | Dollars   | 182,715  | 206,970            | 174                                | 145                                  | 29               | 152                                    | 181                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>199,497</b>                     | <b>202,369</b>                       | <b>-2,872</b>    | <b>224,174</b>                         | <b>221,301</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0820 Department of Justice

| 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     | 1,253      | 0                  | 279,153                            | 365,401                              | -86,248          | 312,641                                | 226,393                     |
| 005            | Finance Budgets                          | Hours     | 3,286      | 0                  | 632,011                            | 768,505                              | -136,494         | 745,814                                | 609,319                     |
| 011            | Finance FSCU                             | Dollars   | 1,242,623  | 0                  | 189,925                            | 274,190                              | -84,265          | 268,339                                | 184,075                     |
| 105            | Department of Technology                 | Dollars   | 1,242,623  | 0                  | 157,409                            | 184,258                              | -26,848          | 192,531                                | 165,682                     |
| 115            | Department of FISCAL                     | Users     | 106        | 0                  | 814,135                            | 455,226                              | 358,909          | 870,001                                | 1,228,910                   |
| 201            | Controller Accounting                    | Records   | 56,183     | 0                  | 353,250                            | 339,063                              | 14,188           | 370,913                                | 385,101                     |
| 202            | Controller Claims Audits                 | Warrants  | 12,479     | 0                  | 55,997                             | 28,849                               | 27,148           | 58,797                                 | 85,945                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 124,729    | 0                  | 43,188                             | 48,844                               | -5,656           | 45,347                                 | 39,691                      |
| 204            | Controller General Disbursements         | Warrants  | 12,479     | 0                  | -35,755                            | 23,993                               | -59,748          | 4,721                                  | -55,027                     |
| 205            | Controller Field Audits                  | Hours     | 1,176      | 0                  | 233,082                            | 199,468                              | 33,614           | 244,736                                | 278,350                     |
| 211            | Controller PPSD                          | Positions | 5,511      | 0                  | 761,126                            | 792,215                              | -31,089          | 799,183                                | 768,094                     |
| 212            | Controller CSPS Project                  | Positions | 5,511      | 0                  | 1,937,308                          | 434,638                              | 1,502,669        | 2,011,528                              | 3,514,197                   |
| 301            | Treasurer Investments                    | Dollars   | 40,403,850 | 0                  | 26,424                             | 36,426                               | -10,002          | 26,263                                 | 16,261                      |
| 302            | Treasurer Item Processing                | Warrants  | 137,208    | 0                  | 5,626                              | 25,302                               | -19,676          | 26,923                                 | 7,247                       |
| 303            | Treasurer Cash Management                | Dollars   | 1,242,623  | 0                  | 245,751                            | 241,898                              | 3,853            | 244,861                                | 248,715                     |
| 400            | Personnel Board                          | Positions | 5,511      | 0                  | 41,782                             | 67,057                               | -25,275          | 53,669                                 | 28,395                      |
| 410            | Human Resources Office of                | Positions | 5,511      | 0                  | 886,261                            | 528,577                              | 357,684          | 547,238                                | 904,922                     |
| 510            | Administrative Law                       | Hours     | 1,441      | 0                  | 262,550                            | 141,086                              | 121,464          | 280,805                                | 402,269                     |
| 520            | State Library                            | Dollars   | 1,242,623  | 0                  | 112,476                            | 109,111                              | 3,365            | 101,696                                | 105,062                     |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 84,036,300 | 0                  | 59,545,937                         | 56,745,162                           | 2,800,776        | 68,621,606                             | 71,422,381                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 3,463,055  | 0                  | 2,626,578                          | 2,599,169                            | 27,410           | 2,766,153                              | 2,793,563                   |
| 799            | State Auditors                           | Hours     | 3,089      | 0                  | 401,268                            | 600,727                              | -199,459         | 460,249                                | 260,790                     |
| 800            | Legislature                              | Dollars   | 69,575,483 | 79,054,014         | 4,076,358                          | 3,660,991                            | 415,367          | 4,263,383                              | 4,678,750                   |
| 805            | Legislative Counsel Bureau               | Dollars   | 69,575,483 | 79,054,014         | 1,981,162                          | 1,838,459                            | 142,703          | 1,981,726                              | 2,124,429                   |
| 810            | Governor's Office                        | Dollars   | 69,575,483 | 79,054,014         | 266,544                            | 277,069                              | -10,525          | 267,914                                | 257,389                     |
| 815            | Office of Planning and Research          | Dollars   | 69,575,483 | 79,054,014         | 66,305                             | 50,642                               | 15,663           | 58,026                                 | 73,689                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>75,965,852</b>                  | <b>70,836,324</b>                    | <b>5,129,528</b> | <b>85,625,063</b>                      | <b>90,754,591</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0840 State Controller

| 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     | 90         | 0                  | 19,947                             | 27,473                               | -7,526            | 22,340                                 | 14,813                      |
| 005            | Finance Budgets                          | Hours     | 2,154      | 0                  | 414,212                            | 321,696                              | 92,516            | 488,797                                | 581,313                     |
| 011            | Finance FSCU                             | Dollars   | 88,793     | 0                  | 13,571                             | 20,614                               | -7,043            | 19,174                                 | 12,132                      |
| 105            | Department of Technology                 | Dollars   | 88,793     | 0                  | 11,248                             | 13,853                               | -2,605            | 13,757                                 | 11,152                      |
| 115            | Department of FISCAL                     | Users     | 156        | 0                  | 1,194,474                          | 1,202,258                            | -7,784            | 1,276,439                              | 1,268,655                   |
| 201            | Controller Accounting                    | Records   | 11,953     | 0                  | 75,157                             | 88,702                               | -13,544           | 78,915                                 | 65,371                      |
| 202            | Controller Claims Audits                 | Warrants  | 194,674    | 0                  | 873,564                            | 395,736                              | 477,828           | 917,242                                | 1,395,070                   |
| 203            | Controller Payroll Disbursements         | Warrants  | 19,279     | 0                  | 6,675                              | 8,201                                | -1,525            | 7,009                                  | 5,484                       |
| 204            | Controller General Disbursements         | Warrants  | 194,674    | 0                  | -557,786                           | 329,121                              | -886,907          | 73,646                                 | -813,261                    |
| 205            | Controller Field Audits                  | Hours     | 84         | 0                  | 16,559                             | 14,602                               | 1,957             | 17,387                                 | 19,344                      |
| 211            | Controller PPSD                          | Positions | 704        | 0                  | 97,198                             | 122,837                              | -25,639           | 102,058                                | 76,419                      |
| 212            | Controller CSPS Project                  | Positions | 704        | 0                  | 247,400                            | 67,393                               | 180,007           | 256,878                                | 436,885                     |
| 302            | Treasurer Item Processing                | Warrants  | 213,953    | 0                  | 8,773                              | 35,005                               | -26,233           | 41,983                                 | 15,750                      |
| 303            | Treasurer Cash Management                | Dollars   | 88,793     | 0                  | 17,560                             | 18,186                               | -626              | 17,497                                 | 16,871                      |
| 400            | Personnel Board                          | Positions | 704        | 0                  | 5,336                              | 10,397                               | -5,062            | 6,854                                  | 1,792                       |
| 405            | Personnel Board CRU                      | Hours     | 276        | 0                  | 37,727                             | 0                                    | 37,727            | 37,167                                 | 74,894                      |
| 410            | Human Resources Office of                | Positions | 704        | 0                  | 113,178                            | 81,958                               | 31,220            | 69,884                                 | 101,103                     |
| 510            | Administrative Law                       | Hours     | 15         | 0                  | 2,745                              | 17,802                               | -15,057           | 2,936                                  | -12,121                     |
| 520            | State Library                            | Dollars   | 88,793     | 0                  | 8,037                              | 8,203                                | -166              | 7,267                                  | 7,101                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 11,862,095 | 0                  | 8,405,172                          | 9,657,518                            | -1,252,346        | 9,686,243                              | 8,433,897                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 469,347    | 0                  | 355,980                            | 431,240                              | -75,260           | 374,896                                | 299,637                     |
| 799            | State Auditors                           | Hours     | 6,303      | 0                  | 818,819                            | 803,994                              | 14,825            | 939,175                                | 954,000                     |
| 800            | Legislature                              | Dollars   | 12,185,545 | 14,457,543         | 713,939                            | 770,208                              | -56,269           | 779,695                                | 723,426                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 12,185,545 | 14,457,543         | 346,983                            | 386,780                              | -39,796           | 362,422                                | 322,626                     |
| 810            | Governor's Office                        | Dollars   | 12,185,545 | 14,457,543         | 46,683                             | 58,290                               | -11,608           | 48,997                                 | 37,389                      |
| 815            | Office of Planning and Research          | Dollars   | 12,185,545 | 14,457,543         | 11,613                             | 10,654                               | 959               | 10,612                                 | 11,570                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>13,304,763</b>                  | <b>14,902,721</b>                    | <b>-1,597,958</b> | <b>15,659,269</b>                      | <b>14,061,311</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0845 Department of Insurance

| 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     | 288        | 0                  | 64,255                             | 78,347                               | -14,092          | 71,963                                 | 57,871                      |
| 005            | Finance Budgets                              | Hours     | 517        | 0                  | 99,515                             | 222,595                              | -123,081         | 117,434                                | -5,647                      |
| 011            | Finance FSCU                                 | Dollars   | 286,022    | 0                  | 43,716                             | 58,791                               | -15,074          | 61,765                                 | 46,691                      |
| 105            | Department of Technology                     | Dollars   | 286,022    | 0                  | 36,232                             | 39,508                               | -3,276           | 44,316                                 | 41,040                      |
| 115            | Department of FISCAL                         | Users     | 60         | 0                  | 460,831                            | 357,266                              | 103,565          | 492,453                                | 596,018                     |
| 201            | Controller Accounting                        | Records   | 23,028     | 0                  | 144,788                            | 140,128                              | 4,660            | 152,028                                | 156,688                     |
| 202            | Controller Claims Audits                     | Warrants  | 0          | 0                  | 0                                  | 8,355                                | -8,355           | 0                                      | -8,355                      |
| 203            | Controller Payroll Disbursements             | Warrants  | 31,664     | 0                  | 10,964                             | 11,821                               | -857             | 11,512                                 | 10,655                      |
| 204            | Controller General Disbursements             | Warrants  | 0          | 0                  | 0                                  | 6,949                                | -6,949           | 0                                      | -6,949                      |
| 205            | Controller Field Audits                      | Hours     | 269        | 0                  | 53,344                             | 41,645                               | 11,699           | 56,011                                 | 67,711                      |
| 211            | Controller PPSD                              | Positions | 1,243      | 0                  | 171,726                            | 188,056                              | -16,330          | 180,313                                | 163,983                     |
| 212            | Controller CSPS Project                      | Positions | 1,243      | 0                  | 437,098                            | 103,175                              | 333,924          | 453,844                                | 787,768                     |
| 301            | Treasurer Investments                        | Dollars   | 23,276,465 | 0                  | 15,223                             | 13,461                               | 1,762            | 15,130                                 | 16,892                      |
| 302            | Treasurer Item Processing                    | Warrants  | 31,664     | 0                  | 1,298                              | 6,232                                | -4,933           | 6,213                                  | 1,280                       |
| 303            | Treasurer Cash Management                    | Dollars   | 286,022    | 0                  | 56,566                             | 51,867                               | 4,699            | 56,361                                 | 61,060                      |
| 400            | Personnel Board                              | Positions | 1,243      | 0                  | 9,427                              | 15,918                               | -6,491           | 12,109                                 | 5,618                       |
| 405            | Personnel Board CRU                          | Hours     | 0          | 0                  | 0                                  | 95,419                               | -95,419          | 0                                      | -95,419                     |
| 410            | Human Resources Office of Administrative Law | Positions | 1,243      | 0                  | 199,959                            | 125,474                              | 74,486           | 123,469                                | 197,954                     |
| 510            | State Library                                | Hours     | 195        | 0                  | 35,629                             | 59,406                               | -23,777          | 38,106                                 | 14,329                      |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 286,022    | 0                  | 25,889                             | 23,395                               | 2,494            | 23,408                                 | 25,902                      |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 20,435,515 | 0                  | 14,480,075                         | 14,115,656                           | 364,418          | 16,687,049                             | 17,051,467                  |
| 601            | State Auditors                               | Dollars   | 816,301    | 0                  | 619,129                            | 622,912                              | -3,783           | 652,029                                | 648,247                     |
| 799            | Legislature                                  | Hours     | 873        | 0                  | 113,444                            | 147,399                              | -33,955          | 130,119                                | 96,164                      |
| 800            | Legislative Counsel Bureau                   | Dollars   | 17,079,109 | 19,385,632         | 1,000,648                          | 931,099                              | 69,548           | 1,045,467                              | 1,115,016                   |
| 805            | Governor's Office                            | Dollars   | 17,079,109 | 19,385,632         | 486,328                            | 467,575                              | 18,753           | 485,959                                | 504,712                     |
| 810            | Office of Planning and Research              | Dollars   | 17,079,109 | 19,385,632         | 65,430                             | 70,467                               | -5,037           | 65,698                                 | 60,661                      |
| 815            |                                              | Dollars   | 17,079,109 | 19,385,632         | 16,276                             | 12,880                               | 3,397            | 14,229                                 | 17,626                      |
| <b>TOTALS:</b> |                                              |           |            |                    | <b>18,647,791</b>                  | <b>18,015,795</b>                    | <b>631,996</b>   | <b>20,996,985</b>                      | <b>21,628,981</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0850 Lottery Commission, California State

| 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     | 1,252      | 0                  | 278,901                            | 330                                  | 278,572          | 312,359                                | 590,931                     |
| 005            | Finance Budgets                          | Hours     | 938        | 0                  | 180,342                            | 6,587                                | 173,755          | 212,815                                | 386,570                     |
| 011            | Finance FSCU                             | Dollars   | 1,241,500  | 0                  | 189,753                            | 246                                  | 189,507          | 268,097                                | 457,604                     |
| 105            | Department of Technology                 | Dollars   | 1,241,500  | 0                  | 157,267                            | 166                                  | 157,101          | 192,357                                | 349,458                     |
| 115            | Department of FISCAL                     | Users     | 18         | 0                  | 138,249                            | 103,722                              | 34,527           | 147,736                                | 182,263                     |
| 201            | Controller Accounting                    | Records   | 10,531     | 0                  | 66,214                             | 54,150                               | 12,064           | 69,524                                 | 81,588                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 23,228     | 0                  | 8,043                              | 8,014                                | 29               | 8,445                                  | 8,474                       |
| 205            | Controller Field Audits                  | Hours     | 1,169      | 0                  | 231,544                            | 174                                  | 231,371          | 243,122                                | 474,493                     |
| 211            | Controller PPSD                          | Positions | 1,024      | 0                  | 141,453                            | 143,312                              | -1,859           | 148,525                                | 146,666                     |
| 212            | Controller CSPA Project                  | Positions | 1,024      | 0                  | 360,042                            | 78,626                               | 281,416          | 373,835                                | 655,251                     |
| 301            | Treasurer Investments                    | Dollars   | 36,652,218 | 0                  | 23,971                             | 44,504                               | -20,533          | 23,824                                 | 3,291                       |
| 302            | Treasurer Item Processing                | Warrants  | 95,712     | 0                  | 3,924                              | 18,259                               | -14,335          | 18,781                                 | 4,446                       |
| 303            | Treasurer Cash Management                | Dollars   | 1,241,500  | 0                  | 245,529                            | 217                                  | 245,312          | 244,640                                | 489,952                     |
| 400            | Personnel Board                          | Positions | 1,024      | 0                  | 7,765                              | 12,131                               | -4,365           | 9,974                                  | 5,609                       |
| 410            | Human Resources Office of                | Positions | 1,024      | 0                  | 164,708                            | 95,620                               | 69,089           | 101,702                                | 170,791                     |
| 510            | Administrative Law                       | Hours     | 193        | 0                  | 35,193                             | 27                                   | 35,166           | 37,640                                 | 72,806                      |
| 520            | State Library                            | Dollars   | 1,241,500  | 0                  | 112,374                            | 98                                   | 112,276          | 101,604                                | 213,881                     |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 16,337,955 | 0                  | 11,576,650                         | 10,585,814                           | 990,836          | 13,341,100                             | 14,331,937                  |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 616,325    | 0                  | 467,456                            | 454,439                              | 13,017           | 492,296                                | 505,314                     |
| 799            | State Auditors                           | Hours     | 2,889      | 0                  | 375,266                            | 454                                  | 374,812          | 430,425                                | 805,237                     |
| 800            | Legislature                              | Dollars   | 14,764,646 | 16,778,804         | 865,046                            | 653,642                              | 211,404          | 904,881                                | 1,116,285                   |
| 805            | Legislative Counsel Bureau               | Dollars   | 14,764,646 | 16,778,804         | 420,423                            | 328,243                              | 92,180           | 420,611                                | 512,792                     |
| 810            | Governor's Office                        | Dollars   | 14,764,646 | 16,778,804         | 56,563                             | 49,469                               | 7,095            | 56,863                                 | 63,958                      |
| 815            | Office of Planning and Research          | Dollars   | 14,764,646 | 16,778,804         | 14,071                             | 9,042                                | 5,029            | 12,316                                 | 17,345                      |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>16,120,749</b>                  | <b>12,647,283</b>                    | <b>3,473,465</b> | <b>18,173,475</b>                      | <b>21,646,940</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0855 California Gambling Control 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     | 9         | 0                  | 1,987                              | 2,536                                | -549             | 2,225                                  | 1,676                       |
| 005            | Finance Budgets                          | Hours     | 564       | 0                  | 108,468                            | 63,402                               | 45,066           | 127,999                                | 173,064                     |
| 011            | Finance FSCU                             | Dollars   | 8,848     | 0                  | 1,352                              | 1,902                                | -550             | 1,911                                  | 1,361                       |
| 105            | Department of Technology                 | Dollars   | 8,848     | 0                  | 1,121                              | 1,278                                | -158             | 1,371                                  | 1,213                       |
| 115            | Department of FI\$Cal                    | Users     | 6         | 0                  | 46,083                             | 34,574                               | 11,509           | 49,245                                 | 60,754                      |
| 150            | General Services CFS                     | Hours     | 2,139     | 0                  | 234,274                            | 315,578                              | -81,304          | 328,450                                | 247,145                     |
| 201            | Controller Accounting                    | Records   | 1,870     | 0                  | 11,758                             | 12,771                               | -1,014           | 12,345                                 | 11,332                      |
| 202            | Controller Claims Audits                 | Warrants  | 350       | 0                  | 1,571                              | 1,339                                | 232              | 1,649                                  | 1,881                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,024     | 0                  | 355                                | 379                                  | -24              | 372                                    | 348                         |
| 204            | Controller General Disbursements         | Warrants  | 350       | 0                  | -1,003                             | 1,113                                | -2,116           | 132                                    | -1,984                      |
| 205            | Controller Field Audits                  | Hours     | 8         | 0                  | 1,650                              | 1,348                                | 303              | 1,733                                  | 2,036                       |
| 211            | Controller PPSD                          | Positions | 39        | 0                  | 5,414                              | 6,324                                | -910             | 5,685                                  | 4,775                       |
| 212            | Controller CSPS Project                  | Positions | 39        | 0                  | 13,780                             | 3,470                                | 10,311           | 14,308                                 | 24,619                      |
| 301            | Treasurer Investments                    | Dollars   | 9,594,525 | 0                  | 6,275                              | 8,860                                | -2,585           | 6,236                                  | 3,652                       |
| 302            | Treasurer Item Processing                | Warrants  | 1,374     | 0                  | 56                                 | 284                                  | -228             | 270                                    | 42                          |
| 303            | Treasurer Cash Management                | Dollars   | 8,848     | 0                  | 1,750                              | 1,678                                | 72               | 1,744                                  | 1,815                       |
| 400            | Personnel Board                          | Positions | 39        | 0                  | 297                                | 535                                  | -238             | 382                                    | 144                         |
| 405            | Personnel Board CRU                      | Hours     | 165       | 0                  | 22,581                             | 0                                    | 22,581           | 19,774                                 | 42,355                      |
| 410            | Human Resources                          | Positions | 39        | 0                  | 6,304                              | 4,219                                | 2,085            | 3,893                                  | 5,977                       |
| 510            | Office of Administrative Law             | Hours     | 189       | 0                  | 34,424                             | 44,302                               | -9,878           | 36,818                                 | 26,940                      |
| 520            | State Library                            | Dollars   | 8,848     | 0                  | 801                                | 757                                  | 44               | 724                                    | 768                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 773,271   | 0                  | 547,919                            | 527,904                              | 20,015           | 631,430                                | 651,446                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 31,504    | 0                  | 23,894                             | 24,486                               | -592             | 25,164                                 | 24,572                      |
| 799            | State Auditors                           | Hours     | 21        | 0                  | 2,675                              | 3,508                                | -833             | 3,068                                  | 2,235                       |
| 800            | Legislature                              | Dollars   | 1,073,786 | 1,276,928          | 62,912                             | 59,837                               | 3,075            | 68,865                                 | 71,939                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,073,786 | 1,276,928          | 30,576                             | 30,049                               | 527              | 32,010                                 | 32,537                      |
| 810            | Governor's Office                        | Dollars   | 1,073,786 | 1,276,928          | 4,114                              | 4,529                                | -415             | 4,328                                  | 3,913                       |
| 815            | Office of Planning and Research          | Dollars   | 1,073,786 | 1,276,928          | 1,023                              | 828                                  | 196              | 937                                    | 1,133                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,172,411</b>                   | <b>1,157,790</b>                     | <b>14,621</b>    | <b>1,383,067</b>                       | <b>1,397,689</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0860 State Board of Equalization

| 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     | 34        | 0                  | 7,607                              | 10,022                               | -2,416           | 8,519                                  | 6,104                       |
| 005            | Finance Budgets                          | Hours     | 309       | 0                  | 59,356                             | 65,183                               | -5,828           | 70,043                                 | 64,216                      |
| 011            | Finance FSCU                             | Dollars   | 33,857    | 0                  | 5,175                              | 7,520                                | -2,346           | 7,311                                  | 4,966                       |
| 105            | Department of Technology                 | Dollars   | 33,857    | 0                  | 4,289                              | 5,054                                | -765             | 5,246                                  | 4,481                       |
| 115            | Department of FISCAL                     | Users     | 3         | 0                  | 23,042                             | 17,287                               | 5,754            | 24,623                                 | 30,377                      |
| 201            | Controller Accounting                    | Records   | 5,358     | 0                  | 33,688                             | 33,458                               | 231              | 35,373                                 | 35,604                      |
| 202            | Controller Claims Audits                 | Warrants  | 1,460     | 0                  | 6,551                              | 3,875                                | 2,676            | 6,879                                  | 9,555                       |
| 203            | Controller Payroll Disbursements         | Warrants  | 4,557     | 0                  | 1,578                              | 1,652                                | -74              | 1,657                                  | 1,583                       |
| 204            | Controller General Disbursements         | Warrants  | 1,460     | 0                  | -4,183                             | 3,223                                | -7,406           | 552                                    | -6,854                      |
| 205            | Controller Field Audits                  | Hours     | 1,399     | 0                  | 277,205                            | 265,896                              | 11,310           | 291,066                                | 302,376                     |
| 211            | Controller PPSD                          | Positions | 166       | 0                  | 22,954                             | 24,603                               | -1,649           | 24,102                                 | 22,452                      |
| 212            | Controller CSPS Project                  | Positions | 166       | 0                  | 58,425                             | 13,498                               | 44,927           | 60,663                                 | 105,590                     |
| 302            | Treasurer Item Processing                | Warrants  | 6,017     | 0                  | 247                                | 1,084                                | -837             | 1,181                                  | 344                         |
| 303            | Treasurer Cash Management                | Dollars   | 33,857    | 0                  | 6,696                              | 6,635                                | 61               | 6,672                                  | 6,733                       |
| 400            | Personnel Board                          | Positions | 166       | 0                  | 1,260                              | 2,083                                | -822             | 1,619                                  | 796                         |
| 410            | Human Resources                          | Positions | 166       | 0                  | 26,728                             | 16,416                               | 10,312           | 16,504                                 | 26,816                      |
| 510            | Office of Administrative Law             | Hours     | 115       | 0                  | 20,963                             | 5,799                                | 15,164           | 22,420                                 | 37,585                      |
| 520            | State Library                            | Dollars   | 33,857    | 0                  | 3,065                              | 2,993                                | 72               | 2,771                                  | 2,843                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 2,760,164 | 0                  | 1,955,780                          | 1,883,225                            | 72,556           | 2,253,870                              | 2,326,426                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 102,923   | 0                  | 78,062                             | 78,694                               | -632             | 82,211                                 | 81,579                      |
| 799            | State Auditors                           | Hours     | 79        | 0                  | 10,233                             | 16,207                               | -5,974           | 11,737                                 | 5,764                       |
| 800            | Legislature                              | Dollars   | 2,598,720 | 2,935,017          | 152,256                            | 138,783                              | 13,473           | 158,285                                | 171,759                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 2,598,720 | 2,935,017          | 73,999                             | 69,693                               | 4,305            | 73,575                                 | 77,880                      |
| 810            | Governor's Office                        | Dollars   | 2,598,720 | 2,935,017          | 9,956                              | 10,503                               | -548             | 9,947                                  | 9,399                       |
| 815            | Office of Planning and Research          | Dollars   | 2,598,720 | 2,935,017          | 2,477                              | 1,920                                | 557              | 2,154                                  | 2,711                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>2,837,407</b>                   | <b>2,685,304</b>                     | <b>152,103</b>   | <b>3,178,979</b>                       | <b>3,331,082</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0870 Office of Tax Appeals

| 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     | 28        | 0                  | 6,261                              | 8,486                                | -2,225           | 7,012                                  | 4,787                       |
| 005            | Finance Budgets                          | Hours     | 117       | 0                  | 22,566                             | 70,851                               | -48,284          | 26,630                                 | -21,655                     |
| 011            | Finance FSCU                             | Dollars   | 27,871    | 0                  | 4,260                              | 6,368                                | -2,108           | 6,019                                  | 3,911                       |
| 105            | Department of Technology                 | Dollars   | 27,871    | 0                  | 3,531                              | 4,279                                | -749             | 4,318                                  | 3,570                       |
| 115            | Department of FISCAL                     | Users     | 6         | 0                  | 46,083                             | 46,099                               | -16              | 49,245                                 | 49,230                      |
| 150            | General Services CFS                     | Hours     | 2,277     | 0                  | 249,346                            | 326,172                              | -76,826          | 349,581                                | 272,756                     |
| 201            | Controller Accounting                    | Records   | 2,636     | 0                  | 16,574                             | 13,601                               | 2,973            | 17,403                                 | 20,375                      |
| 202            | Controller Claims Audits                 | Warrants  | 3         | 0                  | 13                                 | 665                                  | -651             | 14                                     | -637                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 2,478     | 0                  | 858                                | 947                                  | -89              | 901                                    | 811                         |
| 204            | Controller General Disbursements         | Warrants  | 3         | 0                  | -9                                 | 553                                  | -562             | 1                                      | -560                        |
| 205            | Controller Field Audits                  | Hours     | 26        | 0                  | 5,199                              | 4,511                                | 688              | 5,459                                  | 6,147                       |
| 211            | Controller PPSD                          | Positions | 107       | 0                  | 14,805                             | 15,141                               | -335             | 15,546                                 | 15,211                      |
| 212            | Controller CSPS Project                  | Positions | 107       | 0                  | 37,685                             | 8,307                                | 29,378           | 39,128                                 | 68,506                      |
| 302            | Treasurer Item Processing                | Warrants  | 2,481     | 0                  | 102                                | 499                                  | -397             | 487                                    | 89                          |
| 303            | Treasurer Cash Management                | Dollars   | 27,871    | 0                  | 5,512                              | 5,618                                | -106             | 5,492                                  | 5,386                       |
| 400            | Personnel Board                          | Positions | 107       | 0                  | 813                                | 1,282                                | -469             | 1,044                                  | 575                         |
| 410            | Human Resources Office of                | Positions | 107       | 0                  | 17,240                             | 10,102                               | 7,138            | 10,645                                 | 17,782                      |
| 510            | Administrative Law                       | Hours     | 7         | 0                  | 1,336                              | 1,388                                | -52              | 1,429                                  | 1,377                       |
| 520            | State Library                            | Dollars   | 27,871    | 0                  | 2,523                              | 2,534                                | -11              | 2,281                                  | 2,270                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,869,398 | 0                  | 1,324,607                          | 1,258,149                            | 66,458           | 1,526,496                              | 1,592,954                   |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 77,269    | 0                  | 58,605                             | 58,280                               | 325              | 61,720                                 | 62,044                      |
| 799            | State Auditors                           | Hours     | 92        | 0                  | 12,009                             | 11,740                               | 269              | 13,774                                 | 14,044                      |
| 800            | Legislature                              | Dollars   | 1,829,919 | 2,144,625          | 107,213                            | 104,496                              | 2,717            | 115,660                                | 118,376                     |
| 805            | Legislative Counsel Bureau               | Dollars   | 1,829,919 | 2,144,625          | 52,107                             | 52,476                               | -369             | 53,761                                 | 53,393                      |
| 810            | Governor's Office                        | Dollars   | 1,829,919 | 2,144,625          | 7,010                              | 7,908                                | -898             | 7,268                                  | 6,370                       |
| 815            | Office of Planning and Research          | Dollars   | 1,829,919 | 2,144,625          | 1,744                              | 1,445                                | 298              | 1,574                                  | 1,873                       |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>1,997,993</b>                   | <b>2,021,896</b>                     | <b>-23,903</b>   | <b>2,322,888</b>                       | <b>2,298,986</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0890 Secretary of State

| 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     | 233        | 0                  | 51,857                             | 49,208                               | 2,649            | 58,078                                 | 60,727                      |
| 005            | Finance Budgets                              | Hours     | 1,790      | 0                  | 344,203                            | 426,487                              | -82,284          | 406,182                                | 323,898                     |
| 011            | Finance FSCU                                 | Dollars   | 230,839    | 0                  | 35,282                             | 36,924                               | -1,642           | 49,849                                 | 48,207                      |
| 105            | Department of Technology                     | Dollars   | 230,839    | 0                  | 29,242                             | 24,813                               | 4,428            | 35,766                                 | 40,194                      |
| 115            | Department of FISCAL                         | Users     | 52         | 0                  | 399,387                            | 345,741                              | 53,645           | 426,793                                | 480,438                     |
| 201            | Controller Accounting                        | Records   | 49,951     | 0                  | 314,067                            | 214,661                              | 99,406           | 329,770                                | 429,175                     |
| 202            | Controller Claims Audits                     | Warrants  | 5,106      | 0                  | 22,912                             | 33,632                               | -10,720          | 24,058                                 | 13,338                      |
| 203            | Controller Payroll Disbursements             | Warrants  | 18,156     | 0                  | 6,287                              | 6,210                                | 76               | 6,601                                  | 6,677                       |
| 204            | Controller General Disbursements             | Warrants  | 5,106      | 0                  | -14,630                            | 27,971                               | -42,601          | 1,932                                  | -40,669                     |
| 205            | Controller Field Audits                      | Hours     | 284        | 0                  | 56,286                             | 64,645                               | -8,359           | 59,101                                 | 50,742                      |
| 211            | Controller PPSP                              | Positions | 687        | 0                  | 94,868                             | 91,382                               | 3,486            | 99,611                                 | 103,098                     |
| 212            | Controller CSPS Project                      | Positions | 687        | 0                  | 241,469                            | 50,135                               | 191,334          | 250,720                                | 442,054                     |
| 301            | Treasurer Investments                        | Dollars   | 4,582,341  | 0                  | 2,997                              | 3,188                                | -191             | 2,979                                  | 2,787                       |
| 302            | Treasurer Item Processing                    | Warrants  | 23,262     | 0                  | 954                                | 5,575                                | -4,621           | 4,565                                  | -56                         |
| 303            | Treasurer Cash Management                    | Dollars   | 230,839    | 0                  | 45,653                             | 32,575                               | 13,077           | 45,487                                 | 58,564                      |
| 400            | Personnel Board                              | Positions | 687        | 0                  | 5,208                              | 7,735                                | -2,527           | 6,689                                  | 4,162                       |
| 405            | Personnel Board CRU                          | Hours     | 608        | 0                  | 83,208                             | 0                                    | 83,208           | 0                                      | 83,208                      |
| 410            | Human Resources Office of Administrative Law | Positions | 687        | 0                  | 110,465                            | 60,971                               | 49,494           | 68,209                                 | 117,703                     |
| 510            | State Library                                | Hours     | 40         | 0                  | 7,272                              | 62,616                               | -55,344          | 7,778                                  | -47,566                     |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 230,839    | 0                  | 20,894                             | 14,693                               | 6,201            | 18,892                                 | 25,093                      |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 10,087,656 | 0                  | 7,147,851                          | 6,537,347                            | 610,504          | 8,237,287                              | 8,847,792                   |
| 601            | State Auditors                               | Dollars   | 364,754    | 0                  | 276,650                            | 263,594                              | 13,056           | 291,351                                | 304,407                     |
| 799            | Legislature                                  | Hours     | 633        | 0                  | 82,262                             | 72,891                               | 9,371            | 94,354                                 | 103,725                     |
| 800            | Legislative Counsel Bureau                   | Dollars   | 9,364,643  | 10,526,050         | 548,665                            | 474,904                              | 73,761           | 567,670                                | 641,431                     |
| 805            | Governor's Office                            | Dollars   | 9,364,643  | 10,526,050         | 266,658                            | 238,485                              | 28,173           | 263,867                                | 292,040                     |
| 810            | Office of Planning and Research              | Dollars   | 9,364,643  | 10,526,050         | 35,876                             | 35,941                               | -65              | 35,673                                 | 35,607                      |
| 815            |                                              | Dollars   | 9,364,643  | 10,526,050         | 8,925                              | 6,569                                | 2,355            | 7,726                                  | 10,081                      |
| <b>TOTALS:</b> |                                              |           |            |                    | <b>10,224,767</b>                  | <b>9,188,895</b>                     | <b>1,035,872</b> | <b>11,400,986</b>                      | <b>12,436,858</b>           |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0911 Citizens Redistricting Commission

| FUNCTION<br>CODE | FUNCTION                               | UNITS     | WORKLOAD | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|----------------------------------------|-----------|----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                         | Hours     | 0        | 0                     | 42                                             | 86                                               | -44                    | 47                                                    | 4                                    |
| 005              | Finance Budgets                        | Hours     | 29       | 0                     | 5,641                                          | 6,454                                            | -812                   | 6,657                                                 | 5,844                                |
| 011              | Finance FSCU                           | Dollars   | 186      | 0                     | 28                                             | 65                                               | -37                    | 40                                                    | 3                                    |
| 105              | Department of<br>Technology            | Dollars   | 186      | 0                     | 24                                             | 44                                               | -20                    | 29                                                    | 8                                    |
| 115              | Department of<br>FI\$Cal               | Users     | 2        | 0                     | 15,361                                         | 5,762                                            | 9,599                  | 16,415                                                | 26,014                               |
| 150              | General Services<br>CFS                | Hours     | 907      | 0                     | 99,379                                         | 166,099                                          | -66,720                | 139,329                                               | 72,609                               |
| 201              | Controller<br>Accounting               | Records   | 422      | 0                     | 2,653                                          | 3,070                                            | -417                   | 2,786                                                 | 2,369                                |
| 202              | Controller Claims<br>Audits            | Warrants  | 0        | 0                     | 0                                              | 129                                              | -129                   | 0                                                     | -129                                 |
| 203              | Controller Payroll<br>Disbursements    | Warrants  | 58       | 0                     | 20                                             | 26                                               | -6                     | 21                                                    | 15                                   |
| 204              | Controller<br>General<br>Disbursements | Warrants  | 0        | 0                     | 0                                              | 108                                              | -108                   | 0                                                     | -108                                 |
| 205              | Controller Field<br>Audits             | Hours     | 0        | 0                     | 36                                             | 47                                               | -11                    | 37                                                    | 26                                   |
| 211              | Controller PPSD                        | Positions | 18       | 0                     | 2,417                                          | 4,770                                            | -2,353                 | 2,538                                                 | 185                                  |
| 212              | Controller CSPA<br>Project             | Positions | 18       | 0                     | 6,152                                          | 2,617                                            | 3,535                  | 6,388                                                 | 9,922                                |
| 302              | Treasurer Item<br>Processing           | Warrants  | 58       | 0                     | 2                                              | 22                                               | -20                    | 11                                                    | -9                                   |
| 303              | Treasurer Cash<br>Management           | Dollars   | 186      | 0                     | 37                                             | 58                                               | -21                    | 37                                                    | 16                                   |
| 400              | Personnel Board                        | Positions | 18       | 0                     | 133                                            | 404                                              | -271                   | 170                                                   | -101                                 |
| 410              | Human<br>Resources<br>Office of        | Positions | 18       | 0                     | 2,814                                          | 3,183                                            | -368                   | 1,738                                                 | 1,370                                |
| 510              | Administrative<br>Law                  | Hours     | 0        | 0                     | 5                                              | 6                                                | -1                     | 6                                                     | 5                                    |
| 520              | State Library                          | Dollars   | 186      | 0                     | 17                                             | 26                                               | -9                     | 15                                                    | 6                                    |
| 799              | State Auditors                         | Hours     | 0        | 0                     | 56                                             | 120                                              | -64                    | 64                                                    | 0                                    |
| 800              | Legislature                            | Dollars   | 134,818  | 176,328               | 7,899                                          | 11,296                                           | -3,397                 | 9,509                                                 | 6,112                                |
| 805              | Legislative<br>Counsel Bureau          | Dollars   | 134,818  | 176,328               | 3,839                                          | 5,673                                            | -1,834                 | 4,420                                                 | 2,587                                |
| 810              | Governor's Office                      | Dollars   | 134,818  | 176,328               | 516                                            | 855                                              | -338                   | 598                                                   | 259                                  |
| 815              | Office of Planning<br>and Research     | Dollars   | 134,818  | 176,328               | 128                                            | 156                                              | -28                    | 129                                                   | 102                                  |
| <b>TOTALS:</b>   |                                        |           |          |                       | <b>147,201</b>                                 | <b>211,075</b>                                   | <b>-63,875</b>         | <b>190,985</b>                                        | <b>127,110</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0950 State Treasurer

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 5        | 0                     | 1,011                                          | 2,086                                            | -1,074                 | 1,133                                                 | 58                                   |
| 005              | Finance Budgets                                | Hours     | 153      | 0                     | 29,409                                         | 50,925                                           | -21,516                | 34,705                                                | 13,189                               |
| 011              | Finance FSCU                                   | Dollars   | 4,499    | 0                     | 688                                            | 1,566                                            | -878                   | 972                                                   | 93                                   |
| 105              | Department of<br>Technology                    | Dollars   | 4,499    | 0                     | 570                                            | 1,052                                            | -482                   | 697                                                   | 215                                  |
| 115              | Department of<br>FI\$Cal                       | Users     | 13       | 0                     | 100,384                                        | 120,548                                          | -20,164                | 107,273                                               | 87,109                               |
| 201              | Controller<br>Accounting                       | Records   | 1,446    | 0                     | 9,090                                          | 18,293                                           | -9,203                 | 9,544                                                 | 341                                  |
| 202              | Controller Claims<br>Audits                    | Warrants  | 2        | 0                     | 11                                             | 642                                              | -631                   | 11                                                    | -620                                 |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 1,210    | 0                     | 419                                            | 570                                              | -151                   | 440                                                   | 289                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants  | 2        | 0                     | -7                                             | 534                                              | -541                   | 1                                                     | -540                                 |
| 205              | Controller Field<br>Audits                     | Hours     | 10       | 0                     | 1,902                                          | 1,109                                            | 793                    | 1,997                                                 | 2,790                                |
| 211              | Controller PPSD                                | Positions | 44       | 0                     | 6,116                                          | 8,715                                            | -2,599                 | 6,421                                                 | 3,822                                |
| 212              | Controller CSPS<br>Project                     | Positions | 44       | 0                     | 15,566                                         | 4,781                                            | 10,785                 | 16,162                                                | 26,947                               |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 1,213    | 0                     | 50                                             | 319                                              | -270                   | 238                                                   | -32                                  |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 4,499    | 0                     | 890                                            | 1,381                                            | -492                   | 887                                                   | 395                                  |
| 400              | Personnel Board                                | Positions | 44       | 0                     | 336                                            | 738                                              | -402                   | 431                                                   | 29                                   |
| 405              | Personnel Board<br>CRU                         | Hours     | 0        | 0                     | 0                                              | 18,267                                           | -18,267                | 0                                                     | -18,267                              |
| 410              | Human<br>Resources                             | Positions | 44       | 0                     | 7,121                                          | 5,815                                            | 1,306                  | 4,397                                                 | 5,703                                |
| 510              | Office of<br>Administrative<br>Law             | Hours     | 9        | 0                     | 1,562                                          | 203                                              | 1,359                  | 1,671                                                 | 3,030                                |
| 520              | State Library                                  | Dollars   | 4,499    | 0                     | 407                                            | 623                                              | -216                   | 368                                                   | 152                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 669,064  | 0                     | 474,081                                        | 605,456                                          | -131,375               | 546,338                                               | 414,963                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 25,026   | 0                     | 18,981                                         | 25,753                                           | -6,772                 | 19,989                                                | 13,218                               |
| 799              | State Auditors                                 | Hours     | 817      | 0                     | 106,164                                        | 161,727                                          | -55,564                | 121,768                                               | 66,205                               |
| 800              | Legislature                                    | Dollars   | 774,750  | 875,444               | 45,392                                         | 58,067                                           | -12,675                | 47,213                                                | 34,538                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 774,750  | 875,444               | 22,061                                         | 29,160                                           | -7,099                 | 21,946                                                | 14,847                               |
| 810              | Governor's Office                              | Dollars   | 774,750  | 875,444               | 2,968                                          | 4,395                                            | -1,427                 | 2,967                                                 | 1,540                                |
| 815              | Office of Planning<br>and Research             | Dollars   | 774,750  | 875,444               | 738                                            | 803                                              | -65                    | 643                                                   | 578                                  |
| <b>TOTALS:</b>   |                                                |           |          |                       | <b>845,909</b>                                 | <b>1,123,529</b>                                 | <b>-277,620</b>        | <b>948,211</b>                                        | <b>670,592</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0954 Scholarshare Investment Board

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD  | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|-----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 7         | 0                     | 1,581                                          | 1,866                                            | -284                   | 1,771                                                 | 1,487                                |
| 005              | Finance Budgets                                | Hours     | 66        | 0                     | 12,675                                         | 114,539                                          | -101,864               | 14,957                                                | -86,907                              |
| 011              | Finance FSCU                                   | Dollars   | 7,044     | 0                     | 1,077                                          | 1,400                                            | -323                   | 1,521                                                 | 1,198                                |
| 105              | Department of<br>Technology                    | Dollars   | 7,044     | 0                     | 892                                            | 941                                              | -48                    | 1,091                                                 | 1,043                                |
| 115              | Department of<br>FI\$Cal                       | Users     | 3         | 0                     | 23,042                                         | 34,574                                           | -11,533                | 24,623                                                | 13,090                               |
| 201              | Controller<br>Accounting                       | Records   | 2,057     | 0                     | 12,933                                         | 11,554                                           | 1,379                  | 13,580                                                | 14,959                               |
| 202              | Controller Claims<br>Audits                    | Warrants  | 16        | 0                     | 72                                             | 477                                              | -406                   | 75                                                    | -330                                 |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 438       | 0                     | 152                                            | 146                                              | 6                      | 159                                                   | 165                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants  | 16        | 0                     | -46                                            | 397                                              | -443                   | 6                                                     | -437                                 |
| 205              | Controller Field<br>Audits                     | Hours     | 7         | 0                     | 1,314                                          | 992                                              | 321                    | 1,379                                                 | 1,700                                |
| 211              | Controller PPSD                                | Positions | 15        | 0                     | 2,072                                          | 2,031                                            | 41                     | 2,175                                                 | 2,216                                |
| 212              | Controller CSPS<br>Project                     | Positions | 15        | 0                     | 5,273                                          | 1,114                                            | 4,159                  | 5,475                                                 | 9,634                                |
| 301              | Treasurer<br>Investments                       | Dollars   | 1,206,655 | 0                     | 789                                            | 871                                              | -82                    | 784                                                   | 702                                  |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 454       | 0                     | 19                                             | 106                                              | -88                    | 89                                                    | 1                                    |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 7,044     | 0                     | 1,393                                          | 1,235                                            | 158                    | 1,388                                                 | 1,546                                |
| 400              | Personnel Board                                | Positions | 15        | 0                     | 114                                            | 172                                              | -58                    | 146                                                   | 88                                   |
| 410              | Human<br>Resources<br>Office of                | Positions | 15        | 0                     | 2,412                                          | 1,355                                            | 1,057                  | 1,489                                                 | 2,547                                |
| 510              | Administrative<br>Law                          | Hours     | 95        | 0                     | 17,332                                         | 14,678                                           | 2,655                  | 18,537                                                | 21,192                               |
| 520              | State Library                                  | Dollars   | 7,044     | 0                     | 638                                            | 557                                              | 81                     | 576                                                   | 657                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 231,877   | 0                     | 164,302                                        | 128,302                                          | 36,000                 | 189,344                                               | 225,344                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 7,895     | 0                     | 5,988                                          | 6,786                                            | -798                   | 6,306                                                 | 5,508                                |
| 799              | State Auditors                                 | Hours     | 16        | 0                     | 2,129                                          | 6,059                                            | -3,930                 | 2,442                                                 | -1,488                               |
| 800              | Legislature                                    | Dollars   | 256,151   | 287,917               | 15,008                                         | 18,593                                           | -3,585                 | 15,527                                                | 11,942                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 256,151   | 287,917               | 7,294                                          | 9,337                                            | -2,043                 | 7,217                                                 | 5,175                                |
| 810              | Governor's Office                              | Dollars   | 256,151   | 287,917               | 981                                            | 1,407                                            | -426                   | 976                                                   | 550                                  |
| 815              | Office of Planning<br>and Research             | Dollars   | 256,151   | 287,917               | 244                                            | 257                                              | -13                    | 211                                                   | 198                                  |
| <b>TOTALS:</b>   |                                                |           |           |                       | <b>279,678</b>                                 | <b>359,746</b>                                   | <b>-80,068</b>         | <b>311,848</b>                                        | <b>231,780</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0956 Debt and Investment Advisory Commission, 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     | 4        | 0                  | 976                                | 1,203                                | -227             | 1,093                                  | 866                         |
| 005            | Finance Budgets                              | Hours     | 25       | 0                  | 4,899                              | 672                                  | 4,227            | 5,781                                  | 10,008                      |
| 011            | Finance FSCU                                 | Dollars   | 4,341    | 0                  | 663                                | 902                                  | -239             | 937                                    | 699                         |
| 105            | Department of Technology                     | Dollars   | 4,341    | 0                  | 550                                | 606                                  | -57              | 673                                    | 616                         |
| 115            | Department of FISCAL                         | Users     | 4        | 0                  | 30,722                             | 34,574                               | -3,852           | 32,830                                 | 28,978                      |
| 201            | Controller Accounting                        | Records   | 1,514    | 0                  | 9,519                              | 9,792                                | -273             | 9,995                                  | 9,722                       |
| 202            | Controller Claims Audits                     | Warrants  | 2        | 0                  | 9                                  | 232                                  | -223             | 9                                      | -214                        |
| 203            | Controller Payroll Disbursements             | Warrants  | 492      | 0                  | 170                                | 168                                  | 3                | 179                                    | 182                         |
| 204            | Controller General Disbursements             | Warrants  | 2        | 0                  | -6                                 | 193                                  | -199             | 1                                      | -198                        |
| 205            | Controller Field Audits                      | Hours     | 4        | 0                  | 810                                | 639                                  | 171              | 851                                    | 1,022                       |
| 211            | Controller PPSD                              | Positions | 18       | 0                  | 2,417                              | 2,616                                | -199             | 2,538                                  | 2,339                       |
| 212            | Controller CSPS Project                      | Positions | 18       | 0                  | 6,152                              | 1,435                                | 4,717            | 6,388                                  | 11,104                      |
| 301            | Treasurer Investments                        | Dollars   | 256,450  | 0                  | 168                                | 160                                  | 7                | 167                                    | 174                         |
| 302            | Treasurer Item Processing                    | Warrants  | 494      | 0                  | 20                                 | 97                                   | -77              | 97                                     | 20                          |
| 303            | Treasurer Cash Management                    | Dollars   | 4,341    | 0                  | 859                                | 796                                  | 62               | 855                                    | 918                         |
| 400            | Personnel Board                              | Positions | 18       | 0                  | 133                                | 221                                  | -89              | 170                                    | 82                          |
| 405            | Personnel Board CRU                          | Hours     | 0        | 0                  | 0                                  | 24,925                               | -24,925          | 0                                      | -24,925                     |
| 410            | Human Resources Office of Administrative Law | Positions | 18       | 0                  | 2,814                              | 1,745                                | 1,069            | 1,738                                  | 2,807                       |
| 510            | State Library                                | Hours     | 1        | 0                  | 124                                | 100                                  | 24               | 133                                    | 156                         |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 4,341    | 0                  | 393                                | 359                                  | 34               | 355                                    | 389                         |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 285,995  | 0                  | 202,649                            | 216,209                              | -13,560          | 233,535                                | 219,975                     |
| 601            | State Auditors                               | Dollars   | 9,138    | 0                  | 6,931                              | 8,713                                | -1,782           | 7,299                                  | 5,517                       |
| 799            | Legislature                                  | Hours     | 10       | 0                  | 1,312                              | 1,663                                | -351             | 1,505                                  | 1,154                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 272,284  | 307,128            | 15,953                             | 17,346                               | -1,393           | 16,563                                 | 15,170                      |
| 805            | Governor's Office                            | Dollars   | 272,284  | 307,128            | 7,753                              | 8,711                                | -958             | 7,699                                  | 6,742                       |
| 810            | Office of Planning and Research              | Dollars   | 272,284  | 307,128            | 1,043                              | 1,313                                | -270             | 1,041                                  | 771                         |
| 815            |                                              | Dollars   | 272,284  | 307,128            | 259                                | 240                                  | 20               | 225                                    | 245                         |
| <b>TOTALS:</b> |                                              |           |          |                    | <b>297,292</b>                     | <b>335,632</b>                       | <b>-38,339</b>   | <b>332,657</b>                         | <b>294,318</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0957 California Hope, Opportunity, Perseverance and Empowerment (HOPE) for Children Trust Account Program

| 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                  | 789                                | 588                                  | 201              | 883                                    | 1,084                       |
| 005            | Finance Budgets                          | Hours     | 94        | 0                  | 18,158                             | 30,990                               | -12,832          | 21,428                                 | 8,595                       |
| 011            | Finance FSCU                             | Dollars   | 3,513     | 0                  | 537                                | 440                                  | 97               | 759                                    | 855                         |
| 105            | Department of Technology                 | Dollars   | 3,513     | 0                  | 445                                | 296                                  | 149              | 544                                    | 693                         |
| 115            | Department of FISCAL                     | Users     | 1         | 0                  | 7,681                              | 17,287                               | -9,607           | 8,208                                  | -1,399                      |
| 201            | Controller Accounting                    | Records   | 428       | 0                  | 2,691                              | 2,253                                | 438              | 2,826                                  | 3,264                       |
| 202            | Controller Claims Audits                 | Warrants  | 4         | 0                  | 18                                 | 67                                   | -49              | 19                                     | -30                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 95        | 0                  | 33                                 | 29                                   | 4                | 35                                     | 38                          |
| 204            | Controller General Disbursements         | Warrants  | 4         | 0                  | -11                                | 56                                   | -67              | 2                                      | -66                         |
| 205            | Controller Field Audits                  | Hours     | 3         | 0                  | 656                                | 312                                  | 343              | 689                                    | 1,032                       |
| 211            | Controller PPSD                          | Positions | 4         | 0                  | 580                                | 185                                  | 395              | 609                                    | 1,004                       |
| 212            | Controller CSPS Project                  | Positions | 4         | 0                  | 1,476                              | 101                                  | 1,375            | 1,533                                  | 2,908                       |
| 301            | Treasurer Investments                    | Dollars   | 2,797,378 | 0                  | 1,829                              | 1,453                                | 377              | 1,818                                  | 2,195                       |
| 302            | Treasurer Item Processing                | Warrants  | 99        | 0                  | 4                                  | 19                                   | -15              | 19                                     | 5                           |
| 303            | Treasurer Cash Management                | Dollars   | 3,513     | 0                  | 695                                | 388                                  | 306              | 692                                    | 999                         |
| 400            | Personnel Board                          | Positions | 4         | 0                  | 32                                 | 16                                   | 16               | 41                                     | 57                          |
| 405            | Personnel Board CRU                      | Hours     | 0         | 0                  | 0                                  | 0                                    | 0                | 5,992                                  | 5,992                       |
| 410            | Human Resources Office of                | Positions | 4         | 0                  | 675                                | 123                                  | 552              | 417                                    | 969                         |
| 510            | Administrative Law                       | Hours     | 21        | 0                  | 3,836                              | 48                                   | 3,788            | 4,103                                  | 7,892                       |
| 520            | State Library                            | Dollars   | 3,513     | 0                  | 318                                | 175                                  | 143              | 288                                    | 430                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 20,681    | 0                  | 14,654                             | 35,104                               | -20,450          | 16,887                                 | -3,563                      |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 600       | 0                  | 455                                | 1,368                                | -913             | 479                                    | -433                        |
| 799            | State Auditors                           | Hours     | 8         | 0                  | 1,061                              | 812                                  | 250              | 1,217                                  | 1,467                       |
| 800            | Legislature                              | Dollars   | 56,612    | 69,487             | 3,317                              | 5,187                                | -1,870           | 3,747                                  | 1,877                       |
| 805            | Legislative Counsel Bureau               | Dollars   | 56,612    | 69,487             | 1,612                              | 2,605                                | -993             | 1,742                                  | 749                         |
| 810            | Governor's Office                        | Dollars   | 56,612    | 69,487             | 217                                | 393                                  | -176             | 235                                    | 60                          |
| 815            | Office of Planning and Research          | Dollars   | 56,612    | 69,487             | 54                                 | 72                                   | -18              | 51                                     | 33                          |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>61,812</b>                      | <b>100,365</b>                       | <b>-38,554</b>   | <b>75,263</b>                          | <b>36,709</b>               |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0959 Debt Limit Allocation Committee, 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     | 4        | 0                  | 838                                | 1,065                                | -228             | 938                                    | 710                         |
| 005            | Finance Budgets                          | Hours     | 162      | 0                  | 31,079                             | 41,423                               | -10,344          | 36,675                                 | 26,331                      |
| 011            | Finance FSCU                             | Dollars   | 3,728    | 0                  | 570                                | 798                                  | -228             | 805                                    | 577                         |
| 105            | Department of Technology                 | Dollars   | 3,728    | 0                  | 472                                | 536                                  | -64              | 578                                    | 513                         |
| 115            | Department of FISCAL                     | Users     | 1        | 0                  | 7,681                              | 5,762                                | 1,918            | 8,208                                  | 10,126                      |
| 201            | Controller Accounting                    | Records   | 790      | 0                  | 4,967                              | 3,991                                | 976              | 5,215                                  | 6,192                       |
| 202            | Controller Claims Audits                 | Warrants  | 6        | 0                  | 27                                 | 71                                   | -44              | 28                                     | -16                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 504      | 0                  | 175                                | 191                                  | -16              | 183                                    | 167                         |
| 204            | Controller General Disbursements         | Warrants  | 6        | 0                  | -17                                | 59                                   | -77              | 2                                      | -74                         |
| 205            | Controller Field Audits                  | Hours     | 4        | 0                  | 695                                | 566                                  | 130              | 730                                    | 860                         |
| 211            | Controller PPSD                          | Positions | 20       | 0                  | 2,762                              | 2,954                                | -192             | 2,900                                  | 2,708                       |
| 212            | Controller CSPS Project                  | Positions | 20       | 0                  | 7,031                              | 1,621                                | 5,410            | 7,300                                  | 12,710                      |
| 301            | Treasurer Investments                    | Dollars   | 261,846  | 0                  | 171                                | 83                                   | 89               | 170                                    | 259                         |
| 302            | Treasurer Item Processing                | Warrants  | 510      | 0                  | 21                                 | 95                                   | -75              | 100                                    | 25                          |
| 303            | Treasurer Cash Management                | Dollars   | 3,728    | 0                  | 737                                | 704                                  | 33               | 735                                    | 768                         |
| 400            | Personnel Board                          | Positions | 20       | 0                  | 152                                | 250                                  | -98              | 195                                    | 96                          |
| 410            | Human Resources Office of                | Positions | 20       | 0                  | 3,216                              | 1,971                                | 1,245            | 1,986                                  | 3,231                       |
| 510            | Administrative Law                       | Hours     | 131      | 0                  | 23,844                             | 8,969                                | 14,876           | 25,502                                 | 40,378                      |
| 520            | State Library                            | Dollars   | 3,728    | 0                  | 337                                | 318                                  | 20               | 305                                    | 325                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 294,306  | 0                  | 208,537                            | 212,309                              | -3,772           | 240,322                                | 236,550                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 9,302    | 0                  | 7,055                              | 7,137                                | -82              | 7,430                                  | 7,348                       |
| 799            | State Auditors                           | Hours     | 9        | 0                  | 1,126                              | 1,472                                | -346             | 1,292                                  | 946                         |
| 800            | Legislature                              | Dollars   | 301,477  | 341,600            | 17,663                             | 16,463                               | 1,200            | 18,422                                 | 19,622                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 301,477  | 341,600            | 8,585                              | 8,268                                | 317              | 8,563                                  | 8,880                       |
| 810            | Governor's Office                        | Dollars   | 301,477  | 341,600            | 1,155                              | 1,246                                | -91              | 1,158                                  | 1,067                       |
| 815            | Office of Planning and Research          | Dollars   | 301,477  | 341,600            | 287                                | 228                                  | 60               | 251                                    | 310                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>329,167</b>                     | <b>318,551</b>                       | <b>10,616</b>    | <b>369,994</b>                         | <b>380,610</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0968 California Tax Credit Allocation Committee

| 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     | 16         | 0                  | 3,542                              | 4,240                                | -698             | 3,966                                  | 3,268                       |
| 005            | Finance Budgets                          | Hours     | 443        | 0                  | 85,265                             | 70,332                               | 14,932           | 100,618                                | 115,550                     |
| 011            | Finance FSCU                             | Dollars   | 15,763     | 0                  | 2,409                              | 3,181                                | -772             | 3,404                                  | 2,632                       |
| 105            | Department of Technology                 | Dollars   | 15,763     | 0                  | 1,997                              | 2,138                                | -141             | 2,442                                  | 2,301                       |
| 115            | Department of FISCAL                     | Users     | 6          | 0                  | 46,083                             | 40,336                               | 5,747            | 49,245                                 | 54,992                      |
| 201            | Controller Accounting                    | Records   | 2,967      | 0                  | 18,655                             | 15,103                               | 3,552            | 19,588                                 | 23,140                      |
| 202            | Controller Claims Audits                 | Warrants  | 20         | 0                  | 90                                 | 810                                  | -720             | 94                                     | -626                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 1,937      | 0                  | 671                                | 609                                  | 61               | 704                                    | 766                         |
| 204            | Controller General Disbursements         | Warrants  | 20         | 0                  | -57                                | 674                                  | -731             | 8                                      | -723                        |
| 205            | Controller Field Audits                  | Hours     | 15         | 0                  | 2,940                              | 2,254                                | 686              | 3,087                                  | 3,773                       |
| 211            | Controller PPSD                          | Positions | 73         | 0                  | 10,082                             | 9,340                                | 742              | 10,586                                 | 11,328                      |
| 212            | Controller CSPS Project                  | Positions | 73         | 0                  | 25,662                             | 5,124                                | 20,538           | 26,645                                 | 47,183                      |
| 301            | Treasurer Investments                    | Dollars   | 10,834,731 | 0                  | 7,086                              | 3,590                                | 3,496            | 7,043                                  | 10,539                      |
| 302            | Treasurer Item Processing                | Warrants  | 1,957      | 0                  | 80                                 | 351                                  | -271             | 384                                    | 113                         |
| 303            | Treasurer Cash Management                | Dollars   | 15,763     | 0                  | 3,117                              | 2,807                                | 311              | 3,106                                  | 3,417                       |
| 400            | Personnel Board                          | Positions | 73         | 0                  | 553                                | 791                                  | -237             | 711                                    | 474                         |
| 410            | Human Resources Office of                | Positions | 73         | 0                  | 11,740                             | 6,232                                | 5,508            | 7,249                                  | 12,757                      |
| 510            | Administrative Law                       | Hours     | 64         | 0                  | 11,701                             | 13,100                               | -1,399           | 12,514                                 | 11,115                      |
| 520            | State Library                            | Dollars   | 15,763     | 0                  | 1,427                              | 1,266                                | 161              | 1,290                                  | 1,451                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 1,020,753  | 0                  | 723,279                            | 633,415                              | 89,865           | 833,518                                | 923,382                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 32,902     | 0                  | 24,954                             | 26,018                               | -1,063           | 26,281                                 | 25,217                      |
| 799            | State Auditors                           | Hours     | 37         | 0                  | 4,765                              | 5,865                                | -1,099           | 5,466                                  | 4,366                       |
| 800            | Legislature                              | Dollars   | 986,041    | 1,117,949          | 57,771                             | 47,731                               | 10,040           | 60,291                                 | 70,331                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 986,041    | 1,117,949          | 28,078                             | 23,969                               | 4,108            | 28,025                                 | 32,133                      |
| 810            | Governor's Office                        | Dollars   | 986,041    | 1,117,949          | 3,778                              | 3,612                                | 165              | 3,789                                  | 3,954                       |
| 815            | Office of Planning and Research          | Dollars   | 986,041    | 1,117,949          | 940                                | 660                                  | 279              | 821                                    | 1,100                       |
| <b>TOTALS:</b> |                                          |           |            |                    | <b>1,076,607</b>                   | <b>923,547</b>                       | <b>153,060</b>   | <b>1,210,874</b>                       | <b>1,363,933</b>            |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0971 California Alternative Energy Advanced Transportation Financing Authority

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 3        | 0                     | 619                                            | 835                                              | -216                   | 694                                                   | 478                                  |
| 005              | Finance Budgets                                | Hours     | 175      | 0                     | 33,741                                         | 41,053                                           | -7,312                 | 39,816                                                | 32,504                               |
| 011              | Finance FSCU                                   | Dollars   | 2,755    | 0                     | 421                                            | 625                                              | -204                   | 595                                                   | 391                                  |
| 105              | Department of<br>Technology                    | Dollars   | 2,755    | 0                     | 349                                            | 420                                              | -71                    | 427                                                   | 356                                  |
| 115              | Department of<br>FI\$Cal                       | Users     | 4        | 0                     | 30,722                                         | 40,336                                           | -9,614                 | 32,830                                                | 23,216                               |
| 201              | Controller<br>Accounting                       | Records   | 2,223    | 0                     | 13,977                                         | 9,774                                            | 4,203                  | 14,676                                                | 18,879                               |
| 202              | Controller Claims<br>Audits                    | Warrants  | 7        | 0                     | 31                                             | 274                                              | -243                   | 33                                                    | -210                                 |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 909      | 0                     | 315                                            | 265                                              | 50                     | 330                                                   | 381                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants  | 7        | 0                     | -20                                            | 228                                              | -248                   | 3                                                     | -246                                 |
| 205              | Controller Field<br>Audits                     | Hours     | 3        | 0                     | 513                                            | 443                                              | 70                     | 539                                                   | 609                                  |
| 211              | Controller PPSD                                | Positions | 34       | 0                     | 4,723                                          | 3,724                                            | 1,000                  | 4,960                                                 | 5,959                                |
| 212              | Controller CSPS<br>Project                     | Positions | 34       | 0                     | 12,022                                         | 2,043                                            | 9,980                  | 12,483                                                | 22,463                               |
| 301              | Treasurer<br>Investments                       | Dollars   | 576,824  | 0                     | 377                                            | 317                                              | 60                     | 375                                                   | 435                                  |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 916      | 0                     | 38                                             | 146                                              | -109                   | 180                                                   | 71                                   |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 2,755    | 0                     | 545                                            | 552                                              | -7                     | 543                                                   | 536                                  |
| 400              | Personnel Board                                | Positions | 34       | 0                     | 259                                            | 315                                              | -56                    | 333                                                   | 277                                  |
| 410              | Human<br>Resources<br>Office of                | Positions | 34       | 0                     | 5,500                                          | 2,484                                            | 3,016                  | 3,396                                                 | 6,412                                |
| 510              | Administrative<br>Law                          | Hours     | 184      | 0                     | 33,513                                         | 29,857                                           | 3,656                  | 35,843                                                | 39,499                               |
| 520              | State Library                                  | Dollars   | 2,755    | 0                     | 249                                            | 249                                              | 1                      | 225                                                   | 226                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 476,558  | 0                     | 337,677                                        | 267,187                                          | 70,489                 | 389,144                                               | 459,633                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 15,417   | 0                     | 11,693                                         | 10,013                                           | 1,680                  | 12,315                                                | 13,995                               |
| 799              | State Auditors                                 | Hours     | 6        | 0                     | 833                                            | 1,152                                            | -320                   | 955                                                   | 635                                  |
| 800              | Legislature                                    | Dollars   | 488,098  | 550,694               | 28,597                                         | 23,218                                           | 5,379                  | 29,699                                                | 35,078                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 488,098  | 550,694               | 13,899                                         | 11,660                                           | 2,239                  | 13,805                                                | 16,044                               |
| 810              | Governor's Office                              | Dollars   | 488,098  | 550,694               | 1,870                                          | 1,757                                            | 113                    | 1,866                                                 | 1,979                                |
| 815              | Office of Planning<br>and Research             | Dollars   | 488,098  | 550,694               | 465                                            | 321                                              | 144                    | 404                                                   | 548                                  |
| <b>TOTALS:</b>   |                                                |           |          |                       | <b>532,929</b>                                 | <b>449,250</b>                                   | <b>83,679</b>          | <b>596,468</b>                                        | <b>680,147</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0974 Capital Programs and Climate Financing 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     | 24        | 0                  | 5,299                              | 563                                  | 4,736            | 5,935                                  | 10,671                      |
| 005            | Finance Budgets                          | Hours     | 106       | 0                  | 20,408                             | 14,445                               | 5,963            | 24,083                                 | 30,047                      |
| 011            | Finance FSCU                             | Dollars   | 23,593    | 0                  | 3,606                              | 423                                  | 3,183            | 5,095                                  | 8,278                       |
| 105            | Department of Technology                 | Dollars   | 23,593    | 0                  | 2,989                              | 284                                  | 2,705            | 3,655                                  | 6,360                       |
| 115            | Department of FISCAL                     | Users     | 3         | 0                  | 23,042                             | 17,478                               | 5,563            | 24,623                                 | 30,186                      |
| 201            | Controller Accounting                    | Records   | 983       | 0                  | 6,181                              | 2,524                                | 3,656            | 6,490                                  | 10,146                      |
| 202            | Controller Claims Audits                 | Warrants  | 91        | 0                  | 408                                | 132                                  | 276              | 429                                    | 705                         |
| 203            | Controller Payroll Disbursements         | Warrants  | 951       | 0                  | 329                                | 127                                  | 203              | 346                                    | 548                         |
| 204            | Controller General Disbursements         | Warrants  | 91        | 0                  | -261                               | 110                                  | -371             | 34                                     | -336                        |
| 205            | Controller Field Audits                  | Hours     | 22        | 0                  | 4,400                              | 299                                  | 4,101            | 4,620                                  | 8,722                       |
| 211            | Controller PPSD                          | Positions | 36        | 0                  | 5,041                              | 1,913                                | 3,128            | 5,293                                  | 8,421                       |
| 212            | Controller CSPS Project                  | Positions | 36        | 0                  | 12,831                             | 1,050                                | 11,781           | 13,323                                 | 25,104                      |
| 301            | Treasurer Investments                    | Dollars   | 2,303,153 | 0                  | 1,506                              | 782                                  | 724              | 1,497                                  | 2,221                       |
| 302            | Treasurer Item Processing                | Warrants  | 1,042     | 0                  | 43                                 | 70                                   | -27              | 204                                    | 177                         |
| 303            | Treasurer Cash Management                | Dollars   | 23,593    | 0                  | 4,666                              | 373                                  | 4,293            | 4,649                                  | 8,942                       |
| 400            | Personnel Board                          | Positions | 36        | 0                  | 277                                | 162                                  | 115              | 355                                    | 470                         |
| 405            | Personnel Board CRU                      | Hours     | 165       | 0                  | 22,581                             | 13,037                               | 9,545            | 0                                      | 9,545                       |
| 410            | Human Resources Office of                | Positions | 36        | 0                  | 5,870                              | 1,277                                | 4,593            | 3,624                                  | 8,218                       |
| 510            | Administrative Law                       | Hours     | 93        | 0                  | 16,890                             | 14,874                               | 2,016            | 18,064                                 | 20,079                      |
| 520            | State Library                            | Dollars   | 23,593    | 0                  | 2,136                              | 168                                  | 1,967            | 1,931                                  | 3,898                       |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 508,301   | 0                  | 360,169                            | 136,784                              | 223,385          | 415,064                                | 638,449                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 19,295    | 0                  | 14,635                             | 5,446                                | 9,189            | 15,412                                 | 24,601                      |
| 799            | State Auditors                           | Hours     | 55        | 0                  | 7,131                              | 780                                  | 6,351            | 8,179                                  | 14,530                      |
| 800            | Legislature                              | Dollars   | 520,176   | 562,906            | 30,477                             | 12,001                               | 18,476           | 30,358                                 | 48,833                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 520,176   | 562,906            | 14,812                             | 6,026                                | 8,786            | 14,111                                 | 22,896                      |
| 810            | Governor's Office                        | Dollars   | 520,176   | 562,906            | 1,993                              | 908                                  | 1,085            | 1,908                                  | 2,992                       |
| 815            | Office of Planning and Research          | Dollars   | 520,176   | 562,906            | 496                                | 166                                  | 330              | 413                                    | 743                         |
| <b>TOTALS:</b> |                                          |           |           |                    | <b>567,953</b>                     | <b>232,202</b>                       | <b>335,751</b>   | <b>609,695</b>                         | <b>945,446</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0977 Health Facilities Financing Authority, California

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD  | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|-----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 3         | 0                     | 737                                            | 1,209                                            | -472                   | 826                                                   | 354                                  |
| 005              | Finance Budgets                                | Hours     | 235       | 0                     | 45,148                                         | 139,290                                          | -94,142                | 53,278                                                | -40,864                              |
| 011              | Finance FSCU                                   | Dollars   | 3,280     | 0                     | 501                                            | 908                                              | -407                   | 708                                                   | 301                                  |
| 105              | Department of<br>Technology                    | Dollars   | 3,280     | 0                     | 415                                            | 611                                              | -195                   | 508                                                   | 313                                  |
| 115              | Department of<br>FI\$Cal                       | Users     | 3         | 0                     | 23,042                                         | 34,574                                           | -11,533                | 24,623                                                | 13,090                               |
| 201              | Controller<br>Accounting                       | Records   | 3,298     | 0                     | 20,736                                         | 24,477                                           | -3,741                 | 21,773                                                | 18,032                               |
| 202              | Controller Claims<br>Audits                    | Warrants  | 59        | 0                     | 265                                            | 716                                              | -451                   | 278                                                   | -173                                 |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 475       | 0                     | 164                                            | 205                                              | -41                    | 173                                                   | 132                                  |
| 204              | Controller<br>General<br>Disbursements         | Warrants  | 59        | 0                     | -169                                           | 596                                              | -765                   | 22                                                    | -742                                 |
| 205              | Controller Field<br>Audits                     | Hours     | 3         | 0                     | 612                                            | 643                                              | -31                    | 643                                                   | 612                                  |
| 211              | Controller PPSD                                | Positions | 21        | 0                     | 2,859                                          | 3,031                                            | -172                   | 3,002                                                 | 2,830                                |
| 212              | Controller CSPS<br>Project                     | Positions | 21        | 0                     | 7,277                                          | 1,663                                            | 5,614                  | 7,556                                                 | 13,169                               |
| 301              | Treasurer<br>Investments                       | Dollars   | 9,240,504 | 0                     | 6,043                                          | 5,994                                            | 50                     | 6,006                                                 | 6,056                                |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 534       | 0                     | 22                                             | 153                                              | -131                   | 105                                                   | -26                                  |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 3,280     | 0                     | 649                                            | 801                                              | -153                   | 646                                                   | 494                                  |
| 400              | Personnel Board                                | Positions | 21        | 0                     | 157                                            | 257                                              | -100                   | 202                                                   | 102                                  |
| 410              | Human<br>Resources<br>Office of                | Positions | 21        | 0                     | 3,329                                          | 2,022                                            | 1,306                  | 2,055                                                 | 3,362                                |
| 510              | Administrative<br>Law                          | Hours     | 28        | 0                     | 5,059                                          | 100                                              | 4,959                  | 5,411                                                 | 10,370                               |
| 520              | State Library                                  | Dollars   | 3,280     | 0                     | 297                                            | 362                                              | -65                    | 268                                                   | 204                                  |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 237,763   | 0                     | 168,473                                        | 182,756                                          | -14,283                | 194,151                                               | 179,868                              |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 7,832     | 0                     | 5,940                                          | 6,206                                            | -266                   | 6,256                                                 | 5,990                                |
| 799              | State Auditors                                 | Hours     | 8         | 0                     | 991                                            | 1,676                                            | -684                   | 1,137                                                 | 453                                  |
| 800              | Legislature                                    | Dollars   | 292,548   | 329,626               | 17,140                                         | 22,991                                           | -5,850                 | 17,777                                                | 11,926                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 292,548   | 329,626               | 8,330                                          | 11,545                                           | -3,215                 | 8,263                                                 | 5,048                                |
| 810              | Governor's Office                              | Dollars   | 292,548   | 329,626               | 1,121                                          | 1,740                                            | -619                   | 1,117                                                 | 498                                  |
| 815              | Office of Planning<br>and Research             | Dollars   | 292,548   | 329,626               | 279                                            | 318                                              | -39                    | 242                                                   | 203                                  |
| <b>TOTALS:</b>   |                                                |           |           |                       | <b>319,418</b>                                 | <b>444,844</b>                                   | <b>-125,426</b>        | <b>357,025</b>                                        | <b>231,599</b>                       |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0981 California ABLE Act 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     | 2        | 0                  | 374                                | 426                                  | -52              | 419                                    | 367                         |
| 005            | Finance Budgets                          | Hours     | 1        | 0                  | 217                                | 1,942                                | -1,725           | 256                                    | -1,468                      |
| 011            | Finance FSCU                             | Dollars   | 1,662    | 0                  | 254                                | 318                                  | -64              | 359                                    | 294                         |
| 105            | Department of Technology                 | Dollars   | 1,662    | 0                  | 211                                | 214                                  | -3               | 258                                    | 254                         |
| 115            | Department of FISCAL                     | Users     | 4        | 0                  | 30,722                             | 23,049                               | 7,673            | 32,830                                 | 40,503                      |
| 201            | Controller Accounting                    | Records   | 954      | 0                  | 5,998                              | 5,359                                | 639              | 6,298                                  | 6,937                       |
| 202            | Controller Claims Audits                 | Warrants  | 3        | 0                  | 13                                 | 297                                  | -283             | 14                                     | -269                        |
| 203            | Controller Payroll Disbursements         | Warrants  | 124      | 0                  | 43                                 | 42                                   | 1                | 45                                     | 46                          |
| 204            | Controller General Disbursements         | Warrants  | 3        | 0                  | -9                                 | 247                                  | -255             | 1                                      | -254                        |
| 205            | Controller Field Audits                  | Hours     | 2        | 0                  | 309                                | 225                                  | 84               | 325                                    | 409                         |
| 211            | Controller PPSD                          | Positions | 5        | 0                  | 649                                | 615                                  | 34               | 682                                    | 715                         |
| 212            | Controller CSPS Project                  | Positions | 5        | 0                  | 1,652                              | 338                                  | 1,315            | 1,716                                  | 3,030                       |
| 301            | Treasurer Investments                    | Dollars   | 30,121   | 0                  | 20                                 | 38                                   | -18              | 20                                     | 2                           |
| 302            | Treasurer Item Processing                | Warrants  | 127      | 0                  | 5                                  | 43                                   | -38              | 25                                     | -13                         |
| 303            | Treasurer Cash Management                | Dollars   | 1,662    | 0                  | 329                                | 281                                  | 48               | 328                                    | 375                         |
| 400            | Personnel Board                          | Positions | 5        | 0                  | 36                                 | 52                                   | -16              | 46                                     | 29                          |
| 410            | Human Resources                          | Positions | 5        | 0                  | 756                                | 411                                  | 345              | 467                                    | 812                         |
| 510            | Office of Administrative Law             | Hours     | 0        | 0                  | 47                                 | 36                                   | 12               | 51                                     | 63                          |
| 520            | State Library                            | Dollars   | 1,662    | 0                  | 150                                | 127                                  | 24               | 136                                    | 160                         |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 60,729   | 0                  | 43,031                             | 48,760                               | -5,729           | 49,590                                 | 43,861                      |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 2,100    | 0                  | 1,593                              | 1,500                                | 93               | 1,678                                  | 1,771                       |
| 799            | State Auditors                           | Hours     | 4        | 0                  | 503                                | 588                                  | -85              | 577                                    | 492                         |
| 800            | Legislature                              | Dollars   | 86,904   | 96,118             | 5,092                              | 4,781                                | 310              | 5,184                                  | 5,494                       |
| 805            | Legislative Counsel Bureau               | Dollars   | 86,904   | 96,118             | 2,475                              | 2,401                                | 73               | 2,409                                  | 2,483                       |
| 810            | Governor's Office                        | Dollars   | 86,904   | 96,118             | 333                                | 362                                  | -29              | 326                                    | 297                         |
| 815            | Office of Planning and Research          | Dollars   | 86,904   | 96,118             | 83                                 | 66                                   | 17               | 71                                     | 87                          |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>94,886</b>                      | <b>92,516</b>                        | <b>2,370</b>     | <b>104,107</b>                         | <b>106,477</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0984 CalSavers Retirement Savings 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     | 8        | 0                  | 1,682                              | 1,378                                | 304              | 1,883                                  | 2,187                       |
| 005            | Finance Budgets                              | Hours     | 153      | 0                  | 29,469                             | 39,065                               | -9,596           | 34,775                                 | 25,180                      |
| 011            | Finance FSCU                                 | Dollars   | 7,490    | 0                  | 1,145                              | 1,035                                | 110              | 1,617                                  | 1,727                       |
| 105            | Department of Technology                     | Dollars   | 7,490    | 0                  | 949                                | 696                                  | 253              | 1,160                                  | 1,414                       |
| 115            | Department of FI\$Cal                        | Users     | 4        | 0                  | 30,722                             | 23,049                               | 7,673            | 32,830                                 | 40,503                      |
| 201            | Controller Accounting                        | Records   | 767      | 0                  | 4,823                              | 5,063                                | -240             | 5,064                                  | 4,824                       |
| 202            | Controller Claims Audits                     | Warrants  | 8        | 0                  | 36                                 | 248                                  | -212             | 38                                     | -174                        |
| 203            | Controller Payroll Disbursements             | Warrants  | 452      | 0                  | 157                                | 124                                  | 33               | 164                                    | 197                         |
| 204            | Controller General Disbursements             | Warrants  | 8        | 0                  | -23                                | 206                                  | -229             | 3                                      | -226                        |
| 205            | Controller Field Audits                      | Hours     | 7        | 0                  | 1,397                              | 733                                  | 664              | 1,467                                  | 2,130                       |
| 211            | Controller PPSD                              | Positions | 16       | 0                  | 2,210                              | 1,723                                | 486              | 2,320                                  | 2,807                       |
| 212            | Controller CSPS Project                      | Positions | 16       | 0                  | 5,625                              | 945                                  | 4,679            | 5,840                                  | 10,519                      |
| 301            | Treasurer Investments                        | Dollars   | 434,251  | 0                  | 284                                | 204                                  | 80               | 282                                    | 362                         |
| 302            | Treasurer Item Processing                    | Warrants  | 460      | 0                  | 19                                 | 78                                   | -59              | 90                                     | 31                          |
| 303            | Treasurer Cash Management                    | Dollars   | 7,490    | 0                  | 1,481                              | 913                                  | 568              | 1,476                                  | 2,044                       |
| 400            | Personnel Board                              | Positions | 16       | 0                  | 121                                | 146                                  | -25              | 156                                    | 131                         |
| 405            | Personnel Board CRU                          | Hours     | 0        | 0                  | 0                                  | 24,925                               | -24,925          | 0                                      | -24,925                     |
| 410            | Human Resources Office of Administrative Law | Positions | 16       | 0                  | 2,573                              | 1,150                                | 1,423            | 1,589                                  | 3,012                       |
| 510            | State Library                                | Hours     | 29       | 0                  | 5,360                              | 11,712                               | -6,352           | 5,733                                  | -620                        |
| 520            | Health Benefits for Annuitants (Retired)     | Dollars   | 7,490    | 0                  | 678                                | 412                                  | 266              | 613                                    | 879                         |
| 600            | Dental Benefits for Annuitants (Retired)     | Dollars   | 236,247  | 0                  | 167,399                            | 130,675                              | 36,724           | 192,913                                | 229,637                     |
| 601            | State Auditors                               | Dollars   | 7,677    | 0                  | 5,822                              | 4,861                                | 961              | 6,132                                  | 7,093                       |
| 799            | Legislature                                  | Hours     | 17       | 0                  | 2,264                              | 1,909                                | 356              | 2,597                                  | 2,953                       |
| 800            | Legislative Counsel Bureau                   | Dollars   | 264,192  | 298,743            | 15,479                             | 14,149                               | 1,330            | 16,111                                 | 17,441                      |
| 805            | Governor's Office                            | Dollars   | 264,192  | 298,743            | 7,523                              | 7,105                                | 418              | 7,489                                  | 7,906                       |
| 810            | Office of Planning and Research              | Dollars   | 264,192  | 298,743            | 1,012                              | 1,071                                | -59              | 1,012                                  | 954                         |
| 815            |                                              | Dollars   | 264,192  | 298,743            | 252                                | 196                                  | 56               | 219                                    | 275                         |
| <b>TOTALS:</b> |                                              |           |          |                    | <b>288,457</b>                     | <b>273,770</b>                       | <b>14,688</b>    | <b>323,575</b>                         | <b>338,263</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

## BUSINESS UNIT 0985 School Finance Authority, 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     | 2        | 0                  | 388                                | 938                                  | -550             | 434                                    | -116                        |
| 005            | Finance Budgets                          | Hours     | 648      | 0                  | 124,708                            | 163,423                              | -38,715          | 147,164                                | 108,449                     |
| 011            | Finance FSCU                             | Dollars   | 1,729    | 0                  | 264                                | 703                                  | -439             | 373                                    | -65                         |
| 105            | Department of Technology                 | Dollars   | 1,729    | 0                  | 219                                | 472                                  | -253             | 268                                    | 15                          |
| 115            | Department of FISCAL                     | Users     | 3        | 0                  | 23,042                             | 17,287                               | 5,754            | 24,623                                 | 30,377                      |
| 201            | Controller Accounting                    | Records   | 7,698    | 0                  | 48,401                             | 30,212                               | 18,189           | 50,821                                 | 69,011                      |
| 202            | Controller Claims Audits                 | Warrants  | 59       | 0                  | 265                                | 2,608                                | -2,343           | 278                                    | -2,065                      |
| 203            | Controller Payroll Disbursements         | Warrants  | 432      | 0                  | 150                                | 113                                  | 37               | 157                                    | 194                         |
| 204            | Controller General Disbursements         | Warrants  | 59       | 0                  | -169                               | 2,169                                | -2,338           | 22                                     | -2,316                      |
| 205            | Controller Field Audits                  | Hours     | 2        | 0                  | 323                                | 498                                  | -175             | 339                                    | 164                         |
| 211            | Controller PPSD                          | Positions | 17       | 0                  | 2,375                              | 1,831                                | 544              | 2,494                                  | 3,039                       |
| 212            | Controller CSPS Project                  | Positions | 17       | 0                  | 6,046                              | 1,005                                | 5,042            | 6,278                                  | 11,320                      |
| 301            | Treasurer Investments                    | Dollars   | 599,090  | 0                  | 392                                | 1,275                                | -883             | 389                                    | -494                        |
| 302            | Treasurer Item Processing                | Warrants  | 491      | 0                  | 20                                 | 258                                  | -238             | 96                                     | -142                        |
| 303            | Treasurer Cash Management                | Dollars   | 1,729    | 0                  | 342                                | 620                                  | -278             | 341                                    | 63                          |
| 400            | Personnel Board                          | Positions | 17       | 0                  | 130                                | 155                                  | -25              | 168                                    | 143                         |
| 410            | Human Resources Office of                | Positions | 17       | 0                  | 2,766                              | 1,222                                | 1,544            | 1,708                                  | 3,252                       |
| 510            | Administrative Law                       | Hours     | 117      | 0                  | 21,373                             | 13,712                               | 7,661            | 22,859                                 | 30,520                      |
| 520            | State Library                            | Dollars   | 1,729    | 0                  | 157                                | 280                                  | -123             | 142                                    | 18                          |
| 600            | Health Benefits for Annuitants (Retired) | Dollars   | 184,166  | 0                  | 130,495                            | 85,276                               | 45,219           | 150,384                                | 195,604                     |
| 601            | Dental Benefits for Annuitants (Retired) | Dollars   | 7,234    | 0                  | 5,487                              | 4,875                                | 612              | 5,779                                  | 6,391                       |
| 799            | State Auditors                           | Hours     | 4        | 0                  | 522                                | 1,297                                | -774             | 599                                    | -175                        |
| 800            | Legislature                              | Dollars   | 367,696  | 415,716            | 21,543                             | 18,597                               | 2,946            | 22,420                                 | 25,366                      |
| 805            | Legislative Counsel Bureau               | Dollars   | 367,696  | 415,716            | 10,470                             | 9,339                                | 1,131            | 10,421                                 | 11,552                      |
| 810            | Governor's Office                        | Dollars   | 367,696  | 415,716            | 1,409                              | 1,407                                | 1                | 1,409                                  | 1,410                       |
| 815            | Office of Planning and Research          | Dollars   | 367,696  | 415,716            | 350                                | 257                                  | 93               | 305                                    | 398                         |
| <b>TOTALS:</b> |                                          |           |          |                    | <b>401,468</b>                     | <b>359,828</b>                       | <b>41,640</b>    | <b>450,271</b>                         | <b>491,911</b>              |

# PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

**BUSINESS UNIT 0989 Educational Facilities Authority, California**  
(Info. Display Only)

| FUNCTION<br>CODE | FUNCTION                                       | UNITS     | WORKLOAD | BUDGET YR<br>WORKLOAD | 2025-26<br>PAST YEAR<br>ACTUAL<br>COSTS<br>(+) | 2025-26<br>PAST YEAR<br>ESTIMATE<br>COSTS<br>(-) | ROLL<br>FORWARD<br>(=) | 2027-28<br>BUDGET<br>YEAR<br>ESTIMATE<br>COSTS<br>(+) | 2027-28<br>TOTAL<br>ALLOCATED<br>(=) |
|------------------|------------------------------------------------|-----------|----------|-----------------------|------------------------------------------------|--------------------------------------------------|------------------------|-------------------------------------------------------|--------------------------------------|
| 004              | Finance Audits                                 | Hours     | 1        | 0                     | 160                                            | 1,622                                            | -1,461                 | 180                                                   | -1,282                               |
| 005              | Finance Budgets                                | Hours     | 48       | 0                     | 9,326                                          | 73,321                                           | -63,995                | 11,005                                                | -52,989                              |
| 011              | Finance FSCU                                   | Dollars   | 712      | 0                     | 109                                            | 1,218                                            | -1,109                 | 154                                                   | -955                                 |
| 105              | Department of<br>Technology                    | Dollars   | 712      | 0                     | 90                                             | 818                                              | -728                   | 110                                                   | -618                                 |
| 201              | Controller Accounting                          | Records   | 458      | 0                     | 2,880                                          | 3,803                                            | -923                   | 3,024                                                 | 2,100                                |
| 202              | Controller Claims<br>Audits                    | Warrants  | 2        | 0                     | 9                                              | 91                                               | -82                    | 9                                                     | -73                                  |
| 203              | Controller Payroll<br>Disbursements            | Warrants  | 87       | 0                     | 30                                             | 31                                               | -1                     | 32                                                    | 30                                   |
| 204              | Controller General<br>Disbursements            | Warrants  | 2        | 0                     | -6                                             | 76                                               | -82                    | 1                                                     | -81                                  |
| 205              | Controller Field<br>Audits                     | Hours     | 1        | 0                     | 133                                            | 862                                              | -729                   | 139                                                   | -590                                 |
| 211              | Controller PPSD                                | Positions | 3        | 0                     | 414                                            | 415                                              | -1                     | 435                                                   | 434                                  |
| 212              | Controller CSPS<br>Project                     | Positions | 3        | 0                     | 1,055                                          | 228                                              | 827                    | 1,095                                                 | 1,922                                |
| 301              | Treasurer Investments                          | Dollars   | 201,714  | 0                     | 132                                            | 3,200                                            | -3,069                 | 131                                                   | -2,937                               |
| 302              | Treasurer Item<br>Processing                   | Warrants  | 89       | 0                     | 4                                              | 22                                               | -18                    | 17                                                    | -1                                   |
| 303              | Treasurer Cash<br>Management                   | Dollars   | 712      | 0                     | 141                                            | 1,074                                            | -934                   | 140                                                   | -793                                 |
| 400              | Personnel Board                                | Positions | 3        | 0                     | 23                                             | 35                                               | -12                    | 29                                                    | 17                                   |
| 410              | Human Resources<br>Office of                   | Positions | 3        | 0                     | 482                                            | 277                                              | 205                    | 298                                                   | 503                                  |
| 510              | Administrative<br>Law                          | Hours     | 0        | 0                     | 20                                             | 136                                              | -116                   | 21                                                    | -94                                  |
| 520              | State Library                                  | Dollars   | 712      | 0                     | 64                                             | 485                                              | -420                   | 58                                                    | -362                                 |
| 600              | Health Benefits<br>for Annuitants<br>(Retired) | Dollars   | 39,074   | 0                     | 27,687                                         | 27,985                                           | -299                   | 31,907                                                | 31,608                               |
| 601              | Dental Benefits<br>for Annuitants<br>(Retired) | Dollars   | 1,829    | 0                     | 1,387                                          | 1,446                                            | -59                    | 1,461                                                 | 1,402                                |
| 799              | State Auditors                                 | Hours     | 2        | 0                     | 216                                            | 2,246                                            | -2,030                 | 247                                                   | -1,783                               |
| 800              | Legislature                                    | Dollars   | 44,356   | 50,494                | 2,599                                          | 6,724                                            | -4,125                 | 2,723                                                 | -1,402                               |
| 805              | Legislative<br>Counsel Bureau                  | Dollars   | 44,356   | 50,494                | 1,263                                          | 3,376                                            | -2,113                 | 1,266                                                 | -848                                 |
| 810              | Governor's Office                              | Dollars   | 44,356   | 50,494                | 170                                            | 509                                              | -339                   | 171                                                   | -168                                 |
| 815              | Office of Planning<br>and Research             | Dollars   | 44,356   | 50,494                | 42                                             | 93                                               | -51                    | 37                                                    | -14                                  |
| <b>TOTALS:</b>   |                                                |           |          |                       | <b>48,430</b>                                  | <b>130,093</b>                                   | <b>-81,664</b>         | <b>54,692</b>                                         | <b>-26,972</b>                       |