

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3100 Exposition Park

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	45	0	9,930	13,056	-3,126	11,121	7,995
005	Finance Budgets	Hours	708	0	136,244	225,357	-89,113	160,777	71,664
011	Finance FSCU	Dollars	44,203	0	6,756	9,798	-3,041	9,545	6,504
105	Department of Technology	Dollars	44,203	0	5,599	6,584	-985	6,849	5,864
115	Department of FI\$Cal	Users	31	0	238,096	190,158	47,938	254,434	302,372
150	General Services CFS	Hours	2,019	0	221,105	229,942	-8,837	309,987	301,150
201	Controller Accounting	Records	14,693	0	92,382	81,503	10,879	97,001	107,880
202	Controller Claims Audits	Warrants	12	0	54	5,479	-5,425	57	-5,369
203	Controller Payroll Disbursements	Warrants	3,303	0	1,144	1,206	-62	1,201	1,138
204	Controller General Disbursements	Warrants	12	0	-34	4,557	-4,591	5	-4,587
205	Controller Field Audits	Hours	42	0	8,244	6,940	1,303	8,656	9,959
211	Controller PPSD	Positions	167	0	23,092	24,373	-1,280	24,247	22,966
212	Controller CSPS Project	Positions	167	0	58,777	13,372	45,405	61,028	106,433
302	Treasurer Item Processing	Warrants	3,315	0	136	1,000	-864	650	-213
303	Treasurer Cash Management	Dollars	44,203	0	8,742	8,644	98	8,710	8,809
400	Personnel Board	Positions	167	0	1,268	2,063	-795	1,628	833
410	Human Resources Office of	Positions	167	0	26,889	16,262	10,627	16,603	27,230
510	Administrative Law	Hours	7	0	1,254	1,089	165	1,341	1,506
520	State Library	Dollars	44,203	0	4,001	3,899	102	3,618	3,720
600	Health Benefits for Annuitants (Retired)	Dollars	2,302,211	0	1,631,287	1,624,477	6,809	1,879,919	1,886,728
601	Dental Benefits for Annuitants (Retired)	Dollars	88,712	0	67,284	71,297	-4,012	70,860	66,847
799	State Auditors	Hours	103	0	13,362	20,234	-6,873	15,326	8,453
800	Legislature	Dollars	2,555,610	2,943,562	149,731	144,239	5,492	158,746	164,238
805	Legislative Counsel Bureau	Dollars	2,555,610	2,943,562	72,771	72,433	338	73,789	74,127
810	Governor's Office	Dollars	2,555,610	2,943,562	9,791	10,916	-1,126	9,976	8,850
815	Office of Planning and Research	Dollars	2,555,610	2,943,562	2,435	1,995	440	2,161	2,601
TOTALS:					2,790,337	2,790,872	-535	3,188,234	3,187,699

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3110 Special Resources Programs

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 (=)
201	Controller Accounting	Records	0	0	0	702	-702	0	-702
202	Controller Claims Audits	Warrants	0	0	0	40	-40	0	-40
204	Controller General	Warrants	0	0	0	33	-33	0	-33
302	Treasurer Item Processing	Warrants	0	0	0	3	-3	0	-3
800	Legislature	Dollars	0	0	0	1,720	-1,720	0	-1,720
805	Legislative Counsel Bureau	Dollars	0	0	0	864	-864	0	-864
810	Governor's Office	Dollars	0	0	0	130	-130	0	-130
815	Office of Planning and Research	Dollars	0	0	0	24	-24	0	-24
TOTALS:					0	3,516	-3,516	0	-3,516

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3125 California Tahoe Conservancy

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	2,432	6,394	-3,962	2,724	-1,238
005	Finance Budgets	Hours	1,162	0	223,567	267,924	-44,357	263,823	219,466
011	Finance FSCU	Dollars	10,827	0	1,655	4,798	-3,143	2,338	-805
105	Department of Technology	Dollars	10,827	0	1,372	3,224	-1,853	1,678	-175
115	Department of FI\$Cal	Users	6	0	46,083	57,624	-11,540	49,245	37,705
150	General Services CFS	Hours	4,077	0	446,530	466,937	-20,407	626,031	605,624
201	Controller Accounting	Records	7,088	0	44,566	43,365	1,201	46,794	47,995
202	Controller Claims Audits	Warrants	28	0	126	2,229	-2,103	132	-1,971
203	Controller Payroll Disbursements	Warrants	1,178	0	408	437	-29	428	399
204	Controller General Disbursements	Warrants	28	0	-80	1,854	-1,934	11	-1,923
205	Controller Field Audits	Hours	10	0	2,019	3,398	-1,379	2,120	741
211	Controller PPSD	Positions	51	0	7,002	8,109	-1,107	7,352	6,246
212	Controller CSPS Project	Positions	51	0	17,823	4,449	13,374	18,506	31,880
301	Treasurer Investments	Dollars	15	0	0	10	-10	0	-10
302	Treasurer Item Processing	Warrants	1,206	0	49	381	-332	237	-95
303	Treasurer Cash Management	Dollars	10,827	0	2,141	4,233	-2,092	2,133	42
400	Personnel Board	Positions	51	0	384	686	-302	494	192
405	Personnel Board CRU	Hours	0	0	0	40,660	-40,660	0	-40,660
410	Human Resources	Positions	51	0	8,153	5,410	2,743	5,034	7,778
510	Office of Administrative Law	Hours	2	0	306	8,473	-8,167	327	-7,840
520	State Library	Dollars	10,827	0	980	1,909	-929	886	-43
600	Health Benefits for Annuitants (Retired)	Dollars	959,563	0	679,922	630,315	49,607	783,552	833,159
601	Dental Benefits for Annuitants (Retired)	Dollars	38,262	0	29,020	27,620	1,400	30,562	31,962
799	State Auditors	Hours	342	0	44,484	8,846	35,638	51,022	86,660
800	Legislature	Dollars	1,558,941	1,895,429	91,337	90,064	1,273	102,221	103,494
805	Legislative Counsel Bureau	Dollars	1,558,941	1,895,429	44,391	45,228	-837	47,515	46,678
810	Governor's Office	Dollars	1,558,941	1,895,429	5,972	6,816	-844	6,424	5,580
815	Office of Planning and Research	Dollars	1,558,941	1,895,429	1,486	1,246	240	1,391	1,631
TOTALS:					1,702,127	1,742,638	-40,511	2,052,979	2,012,468

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3340 California Conservation Corps

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	133	0	29,527	38,752	-9,226	33,069	23,843
005	Finance Budgets	Hours	1,245	0	239,415	330,024	-90,609	282,525	191,916
011	Finance FSCU	Dollars	131,434	0	20,089	29,080	-8,991	28,383	19,391
105	Department of Technology	Dollars	131,434	0	16,649	19,542	-2,892	20,364	17,472
115	Department of FISCAL	Users	154	0	1,182,800	991,125	191,674	1,263,964	1,455,638
201	Controller Accounting	Records	52,174	0	328,044	311,709	16,335	344,446	360,780
202	Controller Claims Audits	Warrants	0	0	0	31,923	-31,923	0	-31,923
203	Controller Payroll Disbursements	Warrants	37,531	0	12,995	13,232	-237	13,645	13,408
204	Controller General Disbursements	Warrants	0	0	0	26,549	-26,549	0	-26,549
205	Controller Field Audits	Hours	124	0	24,514	20,599	3,915	25,739	29,654
211	Controller PPSD	Positions	2,137	0	295,197	323,105	-27,908	309,957	282,049
212	Controller CSPS Project	Positions	2,137	0	751,370	177,268	574,103	780,156	1,354,259
301	Treasurer Investments	Dollars	2,858,936	0	1,870	2,053	-183	1,858	1,675
302	Treasurer Item Processing	Warrants	37,531	0	1,539	8,752	-7,213	7,364	152
303	Treasurer Cash Management	Dollars	131,434	0	25,993	25,655	338	25,899	26,238
400	Personnel Board	Positions	2,137	0	16,205	27,349	-11,144	20,815	9,671
405	Personnel Board CRU	Hours	0	0	0	95,419	-95,419	0	-95,419
410	Human Resources Office of Administrative Law	Positions	2,137	0	343,730	215,580	128,149	212,242	340,391
510	State Library	Hours	20	0	3,725	3,653	73	3,984	4,057
520	Health Benefits for Annuitants (Retired)	Dollars	131,434	0	11,897	11,572	325	10,757	11,081
600	Dental Benefits for Annuitants (Retired)	Dollars	6,844,806	0	4,850,052	4,663,042	187,010	5,589,270	5,776,280
601	State Auditors	Dollars	267,747	0	203,075	201,987	1,088	213,866	214,954
799	Legislature	Hours	322	0	41,884	56,693	-14,809	48,040	33,231
800	Legislative Counsel Bureau	Dollars	8,400,569	9,236,345	492,181	429,383	62,798	498,116	560,914
805	Governor's Office	Dollars	8,400,569	9,236,345	239,206	215,626	23,581	231,537	255,117
810	Office of Planning and Research	Dollars	8,400,569	9,236,345	32,183	32,496	-314	31,302	30,988
815		Dollars	8,400,569	9,236,345	8,006	5,940	2,066	6,779	8,846
TOTALS:					9,172,144	8,308,109	864,035	10,004,079	10,868,114

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3355 Office of Energy Infrastructure Safety

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	10,926	14,111	-3,185	12,236	9,051
005	Finance Budgets	Hours	853	0	164,134	108,246	55,888	193,689	249,577
011	Finance FSCU	Dollars	48,638	0	7,434	10,588	-3,154	10,503	7,350
105	Department of Technology	Dollars	48,638	0	6,161	7,115	-954	7,536	6,582
115	Department of FISCAL	Users	14	0	107,527	86,435	21,092	114,906	135,998
150	General Services CFS	Hours	3,751	0	410,830	367,289	43,541	575,980	619,521
201	Controller Accounting	Records	6,934	0	43,597	26,221	17,376	45,777	63,154
202	Controller Claims Audits	Warrants	47	0	211	1,568	-1,357	221	-1,136
203	Controller Payroll Disbursements	Warrants	4,405	0	1,525	934	591	1,602	2,193
204	Controller General Disbursements	Warrants	47	0	-135	1,304	-1,439	18	-1,421
205	Controller Field Audits	Hours	46	0	9,072	7,500	1,572	9,526	11,098
302	Treasurer Item Processing	Warrants	4,452	0	183	564	-381	874	492
303	Treasurer Cash Management	Dollars	48,638	0	9,619	9,341	278	9,584	9,863
510	Office of Administrative Law	Hours	9	0	1,560	6,087	-4,527	1,669	-2,858
520	State Library	Dollars	48,638	0	4,402	4,213	189	3,981	4,170
600	Health Benefits for Annuitants (Retired)	Dollars	2,425,614	0	1,718,727	934,786	783,941	1,980,686	2,764,627
601	Dental Benefits for Annuitants (Retired)	Dollars	80,522	0	61,072	36,948	24,124	64,318	88,442
799	State Auditors	Hours	143	0	18,611	19,520	-909	21,347	20,438
800	Legislature	Dollars	2,575,458	3,054,451	150,893	92,513	58,381	164,727	223,107
805	Legislative Counsel Bureau	Dollars	2,575,458	3,054,451	73,336	46,458	26,879	76,569	103,448
810	Governor's Office	Dollars	2,575,458	3,054,451	9,867	7,001	2,865	10,352	13,217
815	Office of Planning and Research	Dollars	2,575,458	3,054,451	2,454	1,280	1,175	2,242	3,417
TOTALS:					2,812,008	1,790,022	1,021,987	3,308,340	4,330,327

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3360 Energy Resources Conservation and Development 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	229	0	50,906	128,506	-77,600	57,013	-20,588
005	Finance Budgets	Hours	1,555	0	298,992	679,863	-380,871	352,830	-28,042
011	Finance FSCU	Dollars	226,599	0	34,634	96,428	-61,795	48,933	-12,861
105	Department of Technology	Dollars	226,599	0	28,704	64,801	-36,096	35,109	-987
115	Department of FISCAL	Users	56	0	430,109	351,504	78,605	459,623	538,228
201	Controller Accounting	Records	34,235	0	215,252	176,371	38,881	226,015	264,896
202	Controller Claims Audits	Warrants	0	0	0	8,991	-8,991	0	-8,991
203	Controller Payroll Disbursements	Warrants	18,205	0	6,304	7,735	-1,432	6,619	5,187
204	Controller General Disbursements	Warrants	0	0	0	7,477	-7,477	0	-7,477
205	Controller Field Audits	Hours	220	0	43,589	68,304	-24,715	45,768	21,053
211	Controller PPSD	Positions	931	0	128,567	118,124	10,443	134,995	145,439
212	Controller CSPS Project	Positions	931	0	327,244	64,807	262,437	339,781	602,217
301	Treasurer Investments	Dollars	97,508,455	0	63,771	63,194	577	63,380	63,957
302	Treasurer Item Processing	Warrants	18,205	0	746	4,355	-3,608	3,572	-36
303	Treasurer Cash Management	Dollars	226,599	0	44,814	85,072	-40,258	44,652	4,394
400	Personnel Board	Positions	931	0	7,058	9,999	-2,941	9,066	6,125
405	Personnel Board CRU	Hours	0	0	0	0	0	81,973	81,973
410	Human Resources Office of	Positions	931	0	149,704	78,814	70,891	92,438	163,328
510	Administrative Law	Hours	258	0	46,965	66,099	-19,134	50,231	31,096
520	State Library	Dollars	226,599	0	20,511	38,373	-17,862	18,545	683
600	Health Benefits for Annuitants (Retired)	Dollars	13,336,901	0	9,450,181	8,551,070	899,111	10,890,526	11,789,637
601	Dental Benefits for Annuitants (Retired)	Dollars	509,527	0	386,454	351,447	35,007	406,990	441,998
799	State Auditors	Hours	870	0	113,076	192,662	-79,586	129,697	50,112
800	Legislature	Dollars	11,847,580	13,497,755	694,138	631,516	62,622	727,934	790,556
805	Legislative Counsel Bureau	Dollars	11,847,580	13,497,755	337,360	317,132	20,228	338,362	358,590
810	Governor's Office	Dollars	11,847,580	13,497,755	45,388	47,794	-2,406	45,744	43,338
815	Office of Planning and Research	Dollars	11,847,580	13,497,755	11,291	8,736	2,555	9,907	12,462
TOTALS:					12,935,757	12,219,172	716,584	14,619,702	15,336,286

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3480 Department of Conservation

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	208	0	46,342	71,434	-25,092	51,901	26,809
005	Finance Budgets	Hours	1,237	0	237,920	332,104	-94,184	280,762	186,578
011	Finance FSCU	Dollars	206,287	0	31,529	53,603	-22,074	44,547	22,473
105	Department of Technology	Dollars	206,287	0	26,131	36,022	-9,890	31,962	22,072
115	Department of FISCAL	Users	70	0	537,636	478,276	59,361	574,529	633,890
201	Controller Accounting	Records	28,313	0	178,018	161,904	16,114	186,919	203,032
202	Controller Claims Audits	Warrants	15	0	67	11,164	-11,097	71	-11,026
203	Controller Payroll Disbursements	Warrants	16,124	0	5,583	6,770	-1,187	5,862	4,675
204	Controller General Disbursements	Warrants	15	0	-43	9,285	-9,328	6	-9,322
205	Controller Field Audits	Hours	194	0	38,473	37,969	504	40,397	40,901
211	Controller PPSD	Positions	797	0	110,129	104,414	5,715	115,636	121,351
212	Controller CSPS Project	Positions	797	0	280,314	57,285	223,028	291,053	514,081
301	Treasurer Investments	Dollars	7,228,660	0	4,728	3,178	1,550	4,699	6,249
302	Treasurer Item Processing	Warrants	16,139	0	662	4,071	-3,409	3,167	-242
303	Treasurer Cash Management	Dollars	206,287	0	40,797	47,290	-6,493	40,649	34,156
400	Personnel Board	Positions	797	0	6,046	8,838	-2,793	7,766	4,973
410	Human Resources Office of	Positions	797	0	128,235	69,667	58,569	79,181	137,750
510	Administrative Law	Hours	107	0	19,425	44,829	-25,404	20,775	-4,629
520	State Library	Dollars	206,287	0	18,672	21,331	-2,659	16,883	14,224
600	Health Benefits for Annuitants (Retired)	Dollars	12,865,767	0	9,116,348	8,250,646	865,702	10,505,812	11,371,514
601	Dental Benefits for Annuitants (Retired)	Dollars	475,108	0	360,349	334,624	25,725	379,498	405,223
799	State Auditors	Hours	508	0	65,967	104,429	-38,462	75,664	37,202
800	Legislature	Dollars	11,253,329	12,757,736	659,321	577,180	82,141	688,025	770,166
805	Legislative Counsel Bureau	Dollars	11,253,329	12,757,736	320,439	289,845	30,593	319,811	350,404
810	Governor's Office	Dollars	11,253,329	12,757,736	43,112	43,682	-570	43,236	42,666
815	Office of Planning and Research	Dollars	11,253,329	12,757,736	10,724	7,984	2,740	9,364	12,105
TOTALS:					12,286,925	11,167,823	1,119,102	13,818,172	14,937,274

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3540 Department of Forestry and Fire 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	3,151	0	701,871	744,670	-42,799	786,070	743,271
005	Finance Budgets	Hours	6,794	0	1,306,613	1,473,202	-166,588	1,541,888	1,375,300
011	Finance FSCU	Dollars	3,124,312	0	477,526	558,787	-81,260	674,683	593,422
105	Department of Technology	Dollars	3,124,312	0	395,772	375,509	20,263	484,078	504,341
115	Department of FISCAL	Users	2,368	0	18,187,463	16,826,081	1,361,382	19,435,494	20,796,876
201	Controller Accounting	Records	412,447	0	2,593,258	2,136,910	456,348	2,722,921	3,179,269
202	Controller Claims Audits	Warrants	14	0	63	199,685	-199,622	66	-199,556
203	Controller Payroll Disbursements	Warrants	318,095	0	110,141	130,923	-20,781	115,648	94,867
204	Controller General Disbursements	Warrants	14	0	-40	166,071	-166,111	5	-166,106
205	Controller Field Audits	Hours	2,961	0	586,659	402,816	183,843	615,992	799,835
211	Controller PPSD	Positions	11,423	0	1,577,690	1,578,614	-924	1,656,575	1,655,651
212	Controller CSPS Project	Positions	11,423	0	4,015,722	866,086	3,149,636	4,169,568	7,319,204
301	Treasurer Investments	Dollars	2,154,924	0	1,409	1,039	370	1,401	1,771
302	Treasurer Item Processing	Warrants	318,109	0	13,043	77,448	-64,405	62,420	-1,985
303	Treasurer Cash Management	Dollars	3,124,312	0	617,889	492,977	124,912	615,652	740,564
400	Personnel Board	Positions	11,423	0	86,608	133,622	-47,013	111,248	64,234
405	Personnel Board CRU	Hours	1,713	0	234,434	0	234,434	232,377	466,811
410	Human Resources Office of Administrative Law	Positions	11,423	0	1,837,073	1,053,273	783,801	1,134,334	1,918,135
510	State Library	Hours	824	0	150,240	147,035	3,205	160,686	163,890
520	Health Benefits for Annuitants (Retired)	Dollars	3,124,312	0	282,797	222,363	60,434	255,694	316,128
600	Dental Benefits for Annuitants (Retired)	Dollars	189,476,451	0	134,258,087	119,222,258	15,035,828	154,720,975	169,756,803
601	State Auditors	Dollars	8,114,206	0	6,154,276	5,598,280	555,996	6,481,311	7,037,307
799	Legislature	Hours	9,044	0	1,174,934	1,170,458	4,475	1,347,635	1,352,110
800	Legislative Counsel Bureau	Dollars	174,763,529	197,326,719	10,239,220	8,648,751	1,590,469	10,641,830	12,232,299
805	Governor's Office	Dollars	174,763,529	197,326,719	4,976,391	4,343,189	633,203	4,946,586	5,579,789
810	Office of Planning and Research	Dollars	174,763,529	197,326,719	669,519	654,550	14,969	668,740	683,709
815		Dollars	174,763,529	197,326,719	166,550	119,637	46,912	144,838	191,750
TOTALS:					190,815,210	167,344,233	23,470,977	213,728,714	237,199,691

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3560 State Lands 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	73	0	16,205	14,224	1,980	18,149	20,129
005	Finance Budgets	Hours	539	0	103,732	169,278	-65,545	122,411	56,866
011	Finance FSCU	Dollars	72,134	0	11,025	10,674	351	15,577	15,928
105	Department of Technology	Dollars	72,134	0	9,138	7,173	1,964	11,176	13,141
115	Department of FISCAL	Users	25	0	192,013	172,871	19,142	205,189	224,331
201	Controller Accounting	Records	16,519	0	103,863	107,966	-4,103	109,056	104,953
202	Controller Claims Audits	Warrants	0	0	0	3,768	-3,768	0	-3,768
203	Controller Payroll Disbursements	Warrants	4,372	0	1,514	1,892	-378	1,590	1,211
204	Controller General Disbursements	Warrants	0	0	0	3,134	-3,134	0	-3,134
205	Controller Field Audits	Hours	68	0	13,452	7,561	5,891	14,125	20,016
211	Controller PPSD	Positions	205	0	28,340	32,158	-3,818	29,757	25,939
212	Controller CSPS Project	Positions	205	0	72,135	17,643	54,492	74,898	129,390
301	Treasurer Investments	Dollars	21,027,725	0	13,752	10,958	2,794	13,668	16,462
302	Treasurer Item Processing	Warrants	4,372	0	179	1,189	-1,009	858	-151
303	Treasurer Cash Management	Dollars	72,134	0	14,266	9,417	4,849	14,214	19,063
400	Personnel Board	Positions	205	0	1,556	2,722	-1,166	1,998	832
405	Personnel Board CRU	Hours	398	0	54,469	68,984	-14,515	0	-14,515
410	Human Resources Office of Administrative Law	Positions	205	0	33,000	21,456	11,543	20,376	31,919
510	State Library	Hours	121	0	22,093	1,187	20,906	23,629	44,535
520	Health Benefits for Annuitants (Retired)	Dollars	72,134	0	6,529	4,248	2,282	5,903	8,185
600	Dental Benefits for Annuitants (Retired)	Dollars	3,229,543	0	2,288,370	2,260,967	27,403	2,637,151	2,664,553
601	State Auditors	Dollars	131,950	0	100,079	98,583	1,495	105,397	106,892
799	Legislature	Hours	173	0	22,522	19,680	2,842	25,832	28,674
800	Legislative Counsel Bureau	Dollars	3,108,231	3,450,955	182,108	171,633	10,475	186,110	196,585
805	Governor's Office	Dollars	3,108,231	3,450,955	88,507	86,190	2,317	86,509	88,825
810	Office of Planning and Research	Dollars	3,108,231	3,450,955	11,908	12,989	-1,082	11,695	10,613
815		Dollars	3,108,231	3,450,955	2,962	2,374	588	2,533	3,121
TOTALS:					3,393,715	3,320,921	72,794	3,737,802	3,810,596

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3600 Department of Fish and Wildlife

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	660	0	146,991	252,745	-105,754	164,624	58,870
005	Finance Budgets	Hours	1,523	0	292,852	576,815	-283,962	345,585	61,622
011	Finance FSCU	Dollars	654,315	0	100,007	189,655	-89,648	141,297	51,649
105	Department of Technology	Dollars	654,315	0	82,885	127,449	-44,564	101,379	56,815
115	Department of FISCAL	Users	335	0	2,572,973	2,385,616	187,357	2,749,531	2,936,889
201	Controller Accounting	Records	139,087	0	874,509	860,782	13,727	918,234	931,961
202	Controller Claims Audits	Warrants	226	0	1,014	73,141	-72,127	1,065	-71,062
203	Controller Payroll Disbursements	Warrants	65,329	0	22,620	27,501	-4,881	23,751	18,871
204	Controller General Disbursements	Warrants	226	0	-648	60,829	-61,476	85	-61,391
205	Controller Field Audits	Hours	623	0	123,360	137,833	-14,473	129,528	115,055
211	Controller PPSD	Positions	3,194	0	441,180	483,127	-41,947	463,239	421,292
212	Controller CSPS Project	Positions	3,194	0	1,122,943	265,061	857,881	1,165,963	2,023,845
301	Treasurer Investments	Dollars	11,003,471	0	7,196	5,732	1,464	7,152	8,616
302	Treasurer Item Processing	Warrants	65,555	0	2,688	18,723	-16,035	12,863	-3,172
303	Treasurer Cash Management	Dollars	654,315	0	129,403	167,319	-37,916	128,934	91,018
400	Personnel Board	Positions	3,194	0	24,219	40,894	-16,675	31,109	14,434
405	Personnel Board CRU	Hours	0	0	0	158,613	-158,613	0	-158,613
410	Human Resources Office of Administrative Law	Positions	3,194	0	513,713	322,349	191,364	317,201	508,565
510	State Library	Hours	1,424	0	259,479	249,509	9,971	277,520	287,491
520	Health Benefits for Annuitants (Retired)	Dollars	654,315	0	59,225	75,471	-16,246	53,549	37,304
600	Dental Benefits for Annuitants (Retired)	Dollars	41,637,485	0	29,503,239	29,694,103	-190,864	33,999,963	33,809,099
601	State Auditors	Dollars	1,653,920	0	1,254,427	1,295,097	-40,670	1,321,087	1,280,417
799	Legislature	Hours	1,965	0	255,238	379,185	-123,947	292,754	168,807
800	Legislative Counsel Bureau	Dollars	37,789,513	42,646,416	2,214,050	2,131,385	82,665	2,299,921	2,382,586
805	Governor's Office	Dollars	37,789,513	42,646,416	1,076,056	1,070,329	5,728	1,069,060	1,074,788
810	Office of Planning and Research	Dollars	37,789,513	42,646,416	144,772	161,306	-16,535	144,529	127,994
815		Dollars	37,789,513	42,646,416	36,013	29,483	6,530	31,302	37,833
TOTALS:					41,260,405	41,240,051	20,354	46,191,228	46,211,582

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3640 Wildlife Conservation 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	12	0	2,562	4,728	-2,166	2,869	703
005	Finance Budgets	Hours	351	0	67,543	206,400	-138,857	79,705	-59,152
011	Finance FSCU	Dollars	11,400	0	1,742	3,547	-1,805	2,462	657
105	Department of Technology	Dollars	11,400	0	1,444	2,384	-940	1,766	827
115	Department of FISCAL	Users	12	0	92,166	63,386	28,780	98,491	127,271
201	Controller Accounting	Records	9,491	0	59,675	66,394	-6,720	62,658	55,939
202	Controller Claims Audits	Warrants	46	0	206	3,259	-3,053	217	-2,836
203	Controller Payroll Disbursements	Warrants	1,038	0	359	383	-24	377	353
204	Controller General Disbursements	Warrants	46	0	-132	2,711	-2,843	17	-2,825
205	Controller Field Audits	Hours	11	0	2,126	2,512	-386	2,232	1,846
211	Controller PPSD	Positions	44	0	6,104	5,878	227	6,410	6,636
212	Controller CSPS Project	Positions	44	0	15,538	3,225	12,313	16,133	28,446
301	Treasurer Investments	Dollars	636,247	0	416	266	150	414	563
302	Treasurer Item Processing	Warrants	1,084	0	44	437	-393	213	-180
303	Treasurer Cash Management	Dollars	11,400	0	2,255	3,129	-875	2,246	1,372
400	Personnel Board	Positions	44	0	335	498	-162	430	268
405	Personnel Board CRU	Hours	0	0	0	0	0	29,841	29,841
410	Human Resources Office of Administrative Law	Positions	44	0	7,108	3,922	3,186	4,389	7,575
510	State Library	Hours	59	0	10,666	395	10,271	11,407	21,678
520	Health Benefits for Annuitants (Retired)	Dollars	11,400	0	1,032	1,411	-380	933	553
600	Dental Benefits for Annuitants (Retired)	Dollars	626,772	0	444,114	447,937	-3,823	511,803	507,981
601	State Auditors	Dollars	30,644	0	23,243	21,701	1,541	24,478	26,019
799	Legislature	Hours	27	0	3,445	6,539	-3,094	3,952	858
800	Legislative Counsel Bureau	Dollars	741,992	863,444	43,473	47,926	-4,454	46,566	42,112
805	Governor's Office	Dollars	741,992	863,444	21,128	24,067	-2,939	21,645	18,706
810	Office of Planning and Research	Dollars	741,992	863,444	2,843	3,627	-785	2,926	2,142
815		Dollars	741,992	863,444	707	663	44	634	678
TOTALS:					810,142	927,326	-117,184	935,214	818,030

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3720 California Coastal 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	48	0	10,598	12,067	-1,468	11,870	10,401
005	Finance Budgets	Hours	415	0	79,908	99,683	-19,774	94,297	74,522
011	Finance FSCU	Dollars	47,176	0	7,210	9,054	-1,844	10,187	8,344
105	Department of Technology	Dollars	47,176	0	5,976	6,084	-108	7,309	7,201
115	Department of FI\$Cal	Users	15	0	115,208	92,198	23,010	123,113	146,123
201	Controller Accounting	Records	8,770	0	55,141	54,265	877	57,898	58,775
202	Controller Claims Audits	Warrants	5	0	22	4,377	-4,355	24	-4,331
203	Controller Payroll Disbursements	Warrants	5,643	0	1,954	1,962	-8	2,052	2,044
204	Controller General Disbursements	Warrants	5	0	-14	3,640	-3,655	2	-3,653
205	Controller Field Audits	Hours	44	0	8,799	6,414	2,385	9,238	11,623
211	Controller PPSD	Positions	241	0	33,312	34,082	-769	34,978	34,209
212	Controller CSPS Project	Positions	241	0	84,790	18,698	66,092	88,039	154,130
301	Treasurer Investments	Dollars	246	0	0	0	-0	0	0
302	Treasurer Item Processing	Warrants	5,648	0	232	1,269	-1,038	1,108	70
303	Treasurer Cash Management	Dollars	47,176	0	9,330	7,988	1,342	9,296	10,638
400	Personnel Board	Positions	241	0	1,829	2,885	-1,056	2,349	1,293
405	Personnel Board CRU	Hours	398	0	54,469	0	54,469	0	54,469
410	Human Resources	Positions	241	0	38,789	22,740	16,049	23,951	40,000
510	Office of Administrative Law	Hours	127	0	23,072	3,201	19,870	24,676	44,546
520	State Library	Dollars	47,176	0	4,270	3,603	667	3,861	4,528
600	Health Benefits for Annuitants (Retired)	Dollars	2,974,186	0	2,107,431	1,980,695	126,736	2,428,634	2,555,371
601	Dental Benefits for Annuitants (Retired)	Dollars	115,322	0	87,467	84,474	2,993	92,115	95,108
799	State Auditors	Hours	115	0	14,978	16,692	-1,714	17,179	15,465
800	Legislature	Dollars	2,744,770	3,042,176	160,813	138,877	21,937	164,065	186,001
805	Legislative Counsel Bureau	Dollars	2,744,770	3,042,176	78,157	69,740	8,417	76,261	84,678
810	Governor's Office	Dollars	2,744,770	3,042,176	10,515	10,510	5	10,310	10,315
815	Office of Planning and Research	Dollars	2,744,770	3,042,176	2,616	1,921	695	2,233	2,928
TOTALS:					2,996,872	2,687,118	309,754	3,295,045	3,604,799

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3760 State Coastal Conservancy

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	18	0	3,943	1,879	2,063	4,416	6,479
005	Finance Budgets	Hours	592	0	113,809	125,319	-11,511	134,302	122,791
011	Finance FSCU	Dollars	17,547	0	2,682	1,410	1,272	3,789	5,061
105	Department of Technology	Dollars	17,547	0	2,223	947	1,275	2,719	3,994
115	Department of FISCAL	Users	20	0	153,610	109,485	44,126	164,151	208,277
201	Controller Accounting	Records	16,499	0	103,737	110,601	-6,863	108,924	102,061
202	Controller Claims Audits	Warrants	24	0	108	6,008	-5,900	113	-5,787
203	Controller Payroll Disbursements	Warrants	1,860	0	644	722	-78	676	598
204	Controller General Disbursements	Warrants	24	0	-69	4,997	-5,065	9	-5,056
205	Controller Field Audits	Hours	30	0	5,928	2,755	3,173	6,224	9,397
211	Controller PPSD	Positions	80	0	11,049	13,448	-2,399	11,601	9,202
212	Controller CSPS Project	Positions	80	0	28,123	7,378	20,745	29,200	49,945
301	Treasurer Investments	Dollars	1,167,177	0	763	830	-66	759	692
302	Treasurer Item Processing	Warrants	1,884	0	77	813	-736	370	-366
303	Treasurer Cash Management	Dollars	17,547	0	3,470	1,244	2,226	3,458	5,684
400	Personnel Board	Positions	80	0	607	1,138	-532	779	247
405	Personnel Board CRU	Hours	173	0	23,676	40,660	-16,984	0	-16,984
410	Human Resources Office of Administrative Law	Positions	80	0	12,865	8,973	3,893	7,944	11,837
510	State Library	Hours	31	0	5,646	1,724	3,922	6,039	9,961
520	Health Benefits for Annuitants (Retired)	Dollars	17,547	0	1,588	561	1,027	1,436	2,463
600	Dental Benefits for Annuitants (Retired)	Dollars	1,114,749	0	789,882	847,048	-57,166	910,272	853,105
601	State Auditors	Dollars	41,844	0	31,737	34,297	-2,560	33,423	30,863
799	Legislature	Hours	41	0	5,304	2,599	2,706	6,084	8,790
800	Legislative Counsel Bureau	Dollars	1,301,402	1,436,687	76,248	74,608	1,640	77,481	79,120
805	Governor's Office	Dollars	1,301,402	1,436,687	37,057	37,466	-409	36,015	35,606
810	Office of Planning and Research	Dollars	1,301,402	1,436,687	4,986	5,646	-661	4,869	4,208
815		Dollars	1,301,402	1,436,687	1,240	1,032	208	1,055	1,263
TOTALS:					1,420,934	1,443,588	-22,655	1,556,106	1,533,451

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3780 Native American Heritage Commission

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	4	0	855	1,117	-261	958	697
005	Finance Budgets	Hours	173	0	33,245	12,143	21,102	39,231	60,332
011	Finance FSCU	Dollars	3,807	0	582	837	-256	822	566
105	Department of Technology	Dollars	3,807	0	482	563	-81	590	509
115	Department of FISCAL	Users	1	0	7,681	11,525	-3,844	8,208	4,363
150	General Services CFS	Hours	1,209	0	132,439	184,072	-51,633	185,678	134,045
201	Controller Accounting	Records	1,091	0	6,860	7,376	-516	7,203	6,686
202	Controller Claims Audits	Warrants	0	0	0	513	-513	0	-513
203	Controller Payroll Disbursements	Warrants	297	0	103	104	-1	108	107
204	Controller General Disbursements	Warrants	0	0	0	427	-427	0	-427
205	Controller Field Audits	Hours	4	0	709	594	115	745	860
211	Controller PPSD	Positions	13	0	1,754	1,923	-169	1,842	1,672
212	Controller CSPA Project	Positions	13	0	4,464	1,055	3,409	4,636	8,045
302	Treasurer Item Processing	Warrants	297	0	12	89	-77	58	-19
303	Treasurer Cash Management	Dollars	3,807	0	753	739	14	750	764
400	Personnel Board	Positions	13	0	96	163	-67	124	57
405	Personnel Board CRU	Hours	124	0	16,970	0	16,970	0	16,970
410	Human Resources Office of Administrative Law	Positions	13	0	2,042	1,283	759	1,261	2,020
510	State Library	Hours	137	0	24,940	94	24,846	26,674	51,519
520	Health Benefits for Annuitants (Retired)	Dollars	3,807	0	345	333	11	312	323
600	Dental Benefits for Annuitants (Retired)	Dollars	184,866	0	130,991	114,581	16,410	150,956	167,366
601	State Auditors	Dollars	7,844	0	5,949	5,632	317	6,265	6,582
799	Legislature	Hours	9	0	1,151	1,544	-392	1,320	928
800	Legislative Counsel Bureau	Dollars	372,423	437,739	21,820	19,525	2,295	23,607	25,902
805	Governor's Office	Dollars	372,423	437,739	10,605	9,805	800	10,973	11,773
810	Office of Planning and Research	Dollars	372,423	437,739	1,427	1,478	-51	1,483	1,433
815		Dollars	372,423	437,739	355	270	85	321	406
TOTALS:					406,629	377,786	28,844	474,124	502,968

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3790 Department of Parks and Recreation

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	805	0	179,279	133,914	45,366	200,786	246,152
005	Finance Budgets	Hours	2,727	0	524,574	783,271	-258,697	619,031	360,334
011	Finance FSCU	Dollars	798,046	0	121,975	100,487	21,488	172,335	193,823
105	Department of Technology	Dollars	798,046	0	101,092	67,528	33,565	123,648	157,213
115	Department of FISCAL	Users	577	0	4,431,658	4,269,906	161,752	4,735,760	4,897,512
201	Controller Accounting	Records	249,516	0	1,568,831	1,469,885	98,946	1,647,272	1,746,218
202	Controller Claims Audits	Warrants	3	0	13	109,403	-109,390	14	-109,376
203	Controller Payroll Disbursements	Warrants	97,803	0	33,865	37,305	-3,440	35,558	32,118
204	Controller General Disbursements	Warrants	3	0	-9	90,987	-90,996	1	-90,995
205	Controller Field Audits	Hours	838	0	166,036	92,170	73,866	174,337	248,203
211	Controller PPSD	Positions	6,879	0	950,047	1,049,173	-99,125	997,550	898,425
212	Controller CSPS Project	Positions	6,879	0	2,418,172	575,615	1,842,557	2,510,815	4,353,372
301	Treasurer Investments	Dollars	39,158,648	0	25,610	25,775	-166	25,453	25,287
302	Treasurer Item Processing	Warrants	97,806	0	4,010	26,199	-22,189	19,192	-2,997
303	Treasurer Cash Management	Dollars	798,046	0	157,828	88,652	69,176	157,257	226,432
400	Personnel Board	Positions	6,879	0	52,153	88,807	-36,654	66,991	30,337
405	Personnel Board CRU	Hours	0	0	0	0	0	142,135	142,135
410	Human Resources Office of Administrative Law	Positions	6,879	0	1,106,242	700,023	406,219	683,069	1,089,288
510	State Library	Hours	187	0	34,012	60,282	-26,269	36,377	10,108
520	Health Benefits for Annuitants (Retired)	Dollars	798,046	0	72,235	39,988	32,248	65,312	97,560
600	Dental Benefits for Annuitants (Retired)	Dollars	41,280,349	0	29,250,182	29,816,680	-566,498	33,708,336	33,141,838
601	State Auditors	Dollars	1,644,122	0	1,246,996	1,280,659	-33,663	1,313,260	1,279,597
799	Legislature	Hours	6,200	0	805,475	276,236	529,239	923,871	1,453,109
800	Legislative Counsel Bureau	Dollars	43,250,278	48,358,360	2,533,991	2,319,218	214,773	2,607,966	2,822,739
805	Governor's Office	Dollars	43,250,278	48,358,360	1,231,552	1,164,654	66,898	1,212,247	1,279,145
810	Office of Planning and Research	Dollars	43,250,278	48,358,360	165,692	175,522	-9,830	163,886	154,057
815		Dollars	43,250,278	48,358,360	41,218	32,082	9,136	35,495	44,631
TOTALS:					47,222,729	44,874,419	2,348,310	52,377,955	54,726,265

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3810 Santa Monica Mountains Conservancy

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	0	203	1,429	-1,227	227	-1,000
005	Finance Budgets	Hours	120	0	22,993	37,699	-14,706	27,134	12,427
011	Finance FSCU	Dollars	907	0	139	1,072	-934	196	-738
105	Department of Technology	Dollars	907	0	115	721	-606	141	-465
115	Department of FISCAL	Users	3	0	23,042	11,525	11,517	24,623	36,140
150	General Services CFS	Hours	2,325	0	254,667	367,072	-112,405	357,041	244,636
201	Controller Accounting	Records	2,491	0	15,662	22,576	-6,913	16,445	9,532
202	Controller Claims Audits	Warrants	34	0	153	912	-760	160	-600
203	Controller Payroll Disbursements	Warrants	126	0	44	64	-21	46	25
204	Controller General Disbursements	Warrants	34	0	-97	759	-856	13	-843
205	Controller Field Audits	Hours	1	0	168	760	-591	177	-414
211	Controller PPSD	Positions	9	0	1,271	1,523	-253	1,334	1,081
212	Controller CSPS Project	Positions	9	0	3,234	836	2,398	3,358	5,756
302	Treasurer Item Processing	Warrants	160	0	7	102	-96	31	-64
303	Treasurer Cash Management	Dollars	907	0	179	946	-767	179	-588
400	Personnel Board	Positions	9	0	70	129	-59	90	30
410	Human Resources Office of	Positions	9	0	1,480	1,016	463	914	1,377
510	Administrative Law	Hours	36	0	6,632	119	6,513	7,093	13,606
520	State Library	Dollars	907	0	82	427	-345	74	-270
600	Health Benefits for Annuitants (Retired)	Dollars	56,348	0	39,927	36,801	3,125	46,012	49,138
601	Dental Benefits for Annuitants (Retired)	Dollars	2,123	0	1,610	1,710	-100	1,696	1,595
799	State Auditors	Hours	2	0	274	1,978	-1,704	314	-1,390
800	Legislature	Dollars	371,853	487,297	21,786	27,604	-5,818	26,280	20,462
805	Legislative Counsel Bureau	Dollars	371,853	487,297	10,589	13,862	-3,274	12,216	8,942
810	Governor's Office	Dollars	371,853	487,297	1,425	2,089	-665	1,651	987
815	Office of Planning and Research	Dollars	371,853	487,297	354	382	-27	358	330
TOTALS:					406,007	534,116	-128,109	527,802	399,693

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3820 San Francisco Bay Conservation and Development 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	14	0	3,210	3,292	-82	3,595	3,513
005	Finance Budgets	Hours	295	0	56,763	399,874	-343,111	66,984	-276,127
011	Finance FSCU	Dollars	14,291	0	2,184	2,470	-286	3,086	2,800
105	Department of Technology	Dollars	14,291	0	1,810	1,660	150	2,214	2,364
115	Department of FI\$Cal	Users	5	0	38,403	40,336	-1,934	41,038	39,104
150	General Services CFS	Hours	2,524	0	276,416	281,315	-4,898	387,533	382,635
201	Controller Accounting	Records	2,770	0	17,416	15,805	1,611	18,287	19,898
202	Controller Claims Audits	Warrants	2	0	9	721	-712	9	-702
203	Controller Payroll Disbursements	Warrants	1,858	0	643	606	37	676	712
204	Controller General Disbursements	Warrants	2	0	-6	599	-605	1	-604
205	Controller Field Audits	Hours	13	0	2,665	1,750	915	2,798	3,713
211	Controller PPSD	Positions	100	0	13,880	12,186	1,694	14,574	16,268
212	Controller CSPS Project	Positions	100	0	35,329	6,686	28,643	36,683	65,326
301	Treasurer Investments	Dollars	69,994	0	46	39	7	45	52
302	Treasurer Item Processing	Warrants	1,860	0	76	343	-266	365	99
303	Treasurer Cash Management	Dollars	14,291	0	2,826	2,179	647	2,816	3,463
400	Personnel Board	Positions	100	0	762	1,032	-270	979	709
405	Personnel Board CRU	Hours	0	0	0	30,086	-30,086	0	-30,086
410	Human Resources	Positions	100	0	16,162	8,131	8,031	9,980	18,011
510	Office of Administrative Law	Hours	83	0	15,076	10,722	4,354	16,124	20,478
520	State Library	Dollars	14,291	0	1,294	983	310	1,170	1,480
600	Health Benefits for Annuitants (Retired)	Dollars	855,687	0	606,317	559,862	46,455	698,729	745,184
601	Dental Benefits for Annuitants (Retired)	Dollars	30,922	0	23,453	22,655	798	24,699	25,497
799	State Auditors	Hours	33	0	4,320	5,726	-1,406	4,955	3,549
800	Legislature	Dollars	1,119,055	1,337,339	65,564	79,351	-13,787	72,123	58,336
805	Legislative Counsel Bureau	Dollars	1,119,055	1,337,339	31,865	39,848	-7,983	33,524	25,541
810	Governor's Office	Dollars	1,119,055	1,337,339	4,287	6,005	-1,718	4,532	2,814
815	Office of Planning and Research	Dollars	1,119,055	1,337,339	1,066	1,098	-31	982	950
TOTALS:					1,221,838	1,535,361	-313,522	1,448,500	1,134,978

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3825 San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	0	290	1,051	-762	324	-437
005	Finance Budgets	Hours	122	0	23,476	26,153	-2,677	27,703	25,027
011	Finance FSCU	Dollars	1,285	0	196	790	-593	277	-316
105	Department of Technology	Dollars	1,285	0	163	531	-368	199	-169
115	Department of FISCAL	Users	3	0	23,042	17,287	5,754	24,623	30,377
150	General Services CFS	Hours	2,794	0	305,987	334,256	-28,269	428,992	400,723
201	Controller Accounting	Records	3,298	0	20,736	21,007	-271	21,773	21,502
202	Controller Claims Audits	Warrants	13	0	58	774	-716	61	-655
203	Controller Payroll Disbursements	Warrants	391	0	135	104	31	142	173
204	Controller General Disbursements	Warrants	13	0	-37	644	-681	5	-676
205	Controller Field Audits	Hours	1	0	240	559	-320	252	-68
211	Controller PPSD	Positions	22	0	2,997	4,031	-1,034	3,147	2,113
212	Controller CSPS Project	Positions	22	0	7,628	2,212	5,417	7,921	13,337
302	Treasurer Item Processing	Warrants	404	0	17	110	-94	79	-14
303	Treasurer Cash Management	Dollars	1,285	0	254	697	-443	253	-189
400	Personnel Board	Positions	22	0	165	341	-177	211	35
410	Human Resources Office of	Positions	22	0	3,490	2,690	800	2,155	2,955
510	Administrative Law	Hours	0	0	36	88	-51	39	-12
520	State Library	Dollars	1,285	0	116	314	-198	105	-93
600	Health Benefits for Annuitants (Retired)	Dollars	218,629	0	154,915	134,577	20,338	178,526	198,863
601	Dental Benefits for Annuitants (Retired)	Dollars	6,821	0	5,174	4,608	566	5,449	6,015
799	State Auditors	Hours	3	0	388	1,457	-1,068	446	-623
800	Legislature	Dollars	549,466	702,682	32,193	31,214	978	37,896	38,874
805	Legislative Counsel Bureau	Dollars	549,466	702,682	15,646	15,675	-29	17,615	17,586
810	Governor's Office	Dollars	549,466	702,682	2,105	2,362	-257	2,381	2,124
815	Office of Planning and Research	Dollars	549,466	702,682	524	432	92	516	608
TOTALS:					599,933	603,964	-4,031	761,089	757,059

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3830 San Joaquin River Conservancy

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	2,401	141	2,260	2,689	4,950
005	Finance Budgets	Hours	115	0	22,095	19,701	2,394	26,074	28,467
011	Finance FSCU	Dollars	10,693	0	1,634	105	1,529	2,309	3,838
105	Department of Technology	Dollars	10,693	0	1,355	71	1,284	1,657	2,940
115	Department of FISCAL	Users	3	0	23,042	23,049	-8	24,623	24,615
201	Controller Accounting	Records	1,956	0	12,298	9,677	2,621	12,913	15,535
202	Controller Claims Audits	Warrants	0	0	0	482	-482	0	-482
203	Controller Payroll Disbursements	Warrants	117	0	41	29	12	43	54
204	Controller General Disbursements	Warrants	0	0	0	401	-401	0	-401
205	Controller Field Audits	Hours	10	0	1,995	76	1,920	2,095	4,014
211	Controller PPSD	Positions	6	0	898	692	205	943	1,148
212	Controller CSPS Project	Positions	6	0	2,285	380	1,905	2,373	4,278
302	Treasurer Item Processing	Warrants	117	0	5	51	-47	23	-24
303	Treasurer Cash Management	Dollars	10,693	0	2,115	93	2,022	2,107	4,129
400	Personnel Board	Positions	6	0	49	59	-9	63	54
410	Human Resources	Positions	6	0	1,045	462	583	645	1,229
510	Office of Administrative Law	Hours	106	0	19,257	13	19,244	20,596	39,840
520	State Library	Dollars	10,693	0	968	42	926	875	1,801
600	Health Benefits for Annuitants (Retired)	Dollars	96,510	0	68,385	47,738	20,647	78,808	99,455
601	Dental Benefits for Annuitants (Retired)	Dollars	3,587	0	2,721	2,413	307	2,865	3,173
799	State Auditors	Hours	25	0	3,232	195	3,038	3,707	6,745
800	Legislature	Dollars	165,820	185,407	9,715	5,962	3,753	9,999	13,752
805	Legislative Counsel Bureau	Dollars	165,820	185,407	4,722	2,994	1,728	4,648	6,376
810	Governor's Office	Dollars	165,820	185,407	635	451	184	628	812
815	Office of Planning and Research	Dollars	165,820	185,407	158	82	76	136	212
TOTALS:					181,050	115,359	65,691	200,818	266,510

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3835 Baldwin Hills Conservancy

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	0	0	111	131	-19	125	106
005	Finance Budgets	Hours	84	0	16,241	18,115	-1,874	19,165	17,291
011	Finance FSCU	Dollars	492	0	75	97	-22	106	85
105	Department of Technology	Dollars	492	0	62	65	-3	76	73
115	Department of FI\$Cal	Users	3	0	23,042	23,049	-8	24,623	24,615
201	Controller Accounting	Records	2,063	0	12,971	9,925	3,046	13,620	16,666
202	Controller Claims Audits	Warrants	0	0	0	152	-152	0	-152
203	Controller Payroll Disbursements	Warrants	124	0	43	41	2	45	47
204	Controller General Disbursements	Warrants	0	0	0	126	-126	0	-126
205	Controller Field Audits	Hours	0	0	91	69	22	96	117
211	Controller PPSD	Positions	16	0	2,237	2,077	160	2,349	2,509
212	Controller CSPS Project	Positions	16	0	5,695	1,140	4,555	5,913	10,468
302	Treasurer Item Processing	Warrants	124	0	5	31	-26	24	-2
303	Treasurer Cash Management	Dollars	492	0	97	86	12	97	109
400	Personnel Board	Positions	16	0	123	176	-53	158	105
410	Human Resources	Positions	16	0	2,605	1,386	1,219	1,609	2,828
510	Office of Administrative Law	Hours	58	0	10,631	10	10,620	11,370	21,991
520	State Library	Dollars	492	0	45	39	6	40	46
600	Health Benefits for Annuitants (Retired)	Dollars	89,529	0	63,438	43,806	19,632	73,107	92,739
601	Dental Benefits for Annuitants (Retired)	Dollars	2,929	0	2,222	1,518	704	2,340	3,043
799	State Auditors	Hours	1	0	148	179	-31	170	139
800	Legislature	Dollars	139,882	155,032	8,196	5,756	2,439	8,361	10,800
805	Legislative Counsel Bureau	Dollars	139,882	155,032	3,983	2,891	1,092	3,886	4,979
810	Governor's Office	Dollars	139,882	155,032	536	436	100	525	626
815	Office of Planning and Research	Dollars	139,882	155,032	133	80	54	114	167
TOTALS:					152,730	111,380	41,350	167,919	209,269

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3840 Delta Protection 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	2	0	468	574	-106	524	418
005	Finance Budgets	Hours	307	0	59,104	18,460	40,643	69,746	110,389
011	Finance FSCU	Dollars	2,087	0	319	431	-112	451	339
105	Department of Technology	Dollars	2,087	0	264	290	-25	323	298
115	Department of FI\$Cal	Users	1	0	7,681	17,287	-9,607	8,208	-1,399
150	General Services CFS	Hours	2,164	0	237,004	326,709	-89,705	332,278	242,573
201	Controller Accounting	Records	1,611	0	10,129	9,810	319	10,636	10,955
202	Controller Claims Audits	Warrants	0	0	0	310	-310	0	-310
203	Controller Payroll Disbursements	Warrants	151	0	52	58	-6	55	49
204	Controller General Disbursements	Warrants	0	0	0	258	-258	0	-258
205	Controller Field Audits	Hours	2	0	388	306	82	408	490
211	Controller PPSD	Positions	7	0	967	1,139	-172	1,015	843
212	Controller CSPS Project	Positions	7	0	2,461	625	1,836	2,555	4,391
302	Treasurer Item Processing	Warrants	151	0	6	52	-46	30	-16
303	Treasurer Cash Management	Dollars	2,087	0	413	380	32	411	444
400	Personnel Board	Positions	7	0	53	96	-43	68	25
410	Human Resources Office of	Positions	7	0	1,126	760	366	695	1,061
510	Administrative Law	Hours	0	0	58	48	10	62	73
520	State Library	Dollars	2,087	0	189	172	17	171	188
600	Health Benefits for Annuitants (Retired)	Dollars	97,710	0	69,235	76,585	-7,350	79,787	72,437
601	Dental Benefits for Annuitants (Retired)	Dollars	3,512	0	2,663	3,054	-391	2,805	2,414
799	State Auditors	Hours	5	0	631	794	-163	724	561
800	Legislature	Dollars	393,211	510,951	23,038	25,803	-2,766	27,556	24,790
805	Legislative Counsel Bureau	Dollars	393,211	510,951	11,197	12,958	-1,761	12,809	11,047
810	Governor's Office	Dollars	393,211	510,951	1,506	1,953	-446	1,732	1,285
815	Office of Planning and Research	Dollars	393,211	510,951	375	357	18	375	393
TOTALS:					429,327	499,269	-69,942	553,422	483,480

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3845 San Diego River Conservancy

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	0	216	450	-234	242	8
005	Finance Budgets	Hours	111	0	21,326	12,309	9,017	25,166	34,183
011	Finance FSCU	Dollars	957	0	146	338	-192	207	15
105	Department of Technology	Dollars	957	0	121	227	-106	148	42
115	Department of FI\$Cal	Users	2	0	15,361	11,525	3,836	16,415	20,251
150	General Services CFS	Hours	2,017	0	220,876	212,707	8,169	309,666	317,835
201	Controller Accounting	Records	1,140	0	7,168	8,429	-1,262	7,526	6,264
202	Controller Claims Audits	Warrants	35	0	157	515	-358	165	-193
203	Controller Payroll Disbursements	Warrants	49	0	17	28	-11	18	6
204	Controller General Disbursements	Warrants	35	0	-100	429	-529	13	-516
205	Controller Field Audits	Hours	1	0	178	239	-61	187	127
211	Controller PPSD	Positions	4	0	511	615	-104	537	432
212	Controller CSPS Project	Positions	4	0	1,301	338	963	1,351	2,314
302	Treasurer Item Processing	Warrants	84	0	3	54	-50	16	-34
303	Treasurer Cash Management	Dollars	957	0	189	298	-109	189	80
400	Personnel Board	Positions	4	0	28	52	-24	36	12
410	Human Resources Office of	Positions	4	0	595	411	184	367	552
510	Administrative Law	Hours	0	0	27	38	-10	29	19
520	State Library	Dollars	957	0	87	134	-48	78	31
600	Health Benefits for Annuitants (Retired)	Dollars	67,971	0	48,163	54,443	-6,280	55,503	49,223
601	Dental Benefits for Annuitants (Retired)	Dollars	2,823	0	2,141	2,420	-279	2,255	1,976
799	State Auditors	Hours	2	0	290	622	-333	332	-0
800	Legislature	Dollars	318,801	420,447	18,678	17,267	1,411	22,675	24,086
805	Legislative Counsel Bureau	Dollars	318,801	420,447	9,078	8,671	407	10,540	10,946
810	Governor's Office	Dollars	318,801	420,447	1,221	1,307	-85	1,425	1,339
815	Office of Planning and Research	Dollars	318,801	420,447	304	239	65	309	374
TOTALS:					348,082	334,105	13,977	455,394	469,371

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3850 Coachella Valley Mountains Conservancy

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	0	0	109	131	-21	122	101
005	Finance Budgets	Hours	109	0	20,947	22,617	-1,670	24,719	23,049
011	Finance FSCU	Dollars	486	0	74	98	-24	105	81
105	Department of Technology	Dollars	486	0	62	66	-4	75	71
115	Department of FISCAL	Users	3	0	23,042	23,049	-8	24,623	24,615
201	Controller Accounting	Records	1,437	0	9,035	9,701	-666	9,487	8,821
202	Controller Claims Audits	Warrants	0	0	0	346	-346	0	-346
203	Controller Payroll Disbursements	Warrants	90	0	31	39	-8	33	25
204	Controller General Disbursements	Warrants	0	0	0	288	-288	0	-288
205	Controller Field Audits	Hours	0	0	91	69	22	96	117
211	Controller PPSD	Positions	8	0	1,105	1,108	-3	1,160	1,157
212	Controller CSPS Project	Positions	8	0	2,812	608	2,204	2,920	5,124
302	Treasurer Item Processing	Warrants	90	0	4	45	-42	18	-24
303	Treasurer Cash Management	Dollars	486	0	96	86	10	96	105
400	Personnel Board	Positions	8	0	61	94	-33	78	45
410	Human Resources	Positions	8	0	1,287	739	547	794	1,342
510	Office of Administrative Law	Hours	15	0	2,794	10	2,784	2,988	5,772
520	State Library	Dollars	486	0	44	39	5	40	45
600	Health Benefits for Annuitants (Retired)	Dollars	61,537	0	43,604	35,327	8,276	50,250	58,526
601	Dental Benefits for Annuitants (Retired)	Dollars	2,344	0	1,778	1,443	335	1,873	2,207
799	State Auditors	Hours	1	0	147	181	-34	168	134
800	Legislature	Dollars	107,122	119,644	6,276	5,411	865	6,452	7,318
805	Legislative Counsel Bureau	Dollars	107,122	119,644	3,050	2,717	333	2,999	3,332
810	Governor's Office	Dollars	107,122	119,644	410	410	1	405	406
815	Office of Planning and Research	Dollars	107,122	119,644	102	75	27	88	115
TOTALS:					116,961	104,698	12,263	129,589	141,852

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3855 Sierra Nevada Conservancy

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	2,377	4,089	-1,712	2,662	950
005	Finance Budgets	Hours	421	0	81,049	85,461	-4,413	95,643	91,230
011	Finance FSCU	Dollars	10,583	0	1,618	3,069	-1,451	2,285	834
105	Department of Technology	Dollars	10,583	0	1,341	2,062	-721	1,640	918
115	Department of FISCAL	Users	6	0	46,083	46,099	-16	49,245	49,230
150	General Services CFS	Hours	2,454	0	268,820	291,007	-22,187	376,883	354,696
201	Controller Accounting	Records	5,477	0	34,437	29,788	4,649	36,158	40,807
202	Controller Claims Audits	Warrants	11	0	49	1,680	-1,631	52	-1,579
203	Controller Payroll Disbursements	Warrants	1,225	0	424	523	-99	445	347
204	Controller General Disbursements	Warrants	11	0	-32	1,397	-1,429	4	-1,425
205	Controller Field Audits	Hours	10	0	1,973	2,173	-199	2,072	1,873
211	Controller PPSD	Positions	72	0	9,944	11,186	-1,242	10,441	9,199
212	Controller CSPS Project	Positions	72	0	25,310	6,137	19,173	26,280	45,454
301	Treasurer Investments	Dollars	132,283	0	87	84	2	86	88
302	Treasurer Item Processing	Warrants	1,236	0	51	379	-328	243	-85
303	Treasurer Cash Management	Dollars	10,583	0	2,093	2,707	-614	2,085	1,471
400	Personnel Board	Positions	72	0	546	947	-401	701	300
405	Personnel Board CRU	Hours	165	0	22,581	0	22,581	0	22,581
410	Human Resources	Positions	72	0	11,579	7,464	4,115	7,150	11,265
510	Office of Administrative Law	Hours	2	0	301	341	-40	322	282
520	State Library	Dollars	10,583	0	958	1,221	-263	866	603
600	Health Benefits for Annuitants (Retired)	Dollars	823,832	0	583,746	615,592	-31,846	672,717	640,871
601	Dental Benefits for Annuitants (Retired)	Dollars	31,786	0	24,108	24,563	-454	25,390	24,935
799	State Auditors	Hours	25	0	3,198	5,658	-2,459	3,669	1,209
800	Legislature	Dollars	1,122,640	1,317,038	65,774	64,403	1,371	71,028	72,399
805	Legislative Counsel Bureau	Dollars	1,122,640	1,317,038	31,967	32,342	-375	33,016	32,641
810	Governor's Office	Dollars	1,122,640	1,317,038	4,301	4,874	-573	4,463	3,890
815	Office of Planning and Research	Dollars	1,122,640	1,317,038	1,070	891	179	967	1,146
TOTALS:					1,225,752	1,246,134	-20,382	1,426,512	1,406,130

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3860 Department of Water Resources

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	4,002	0	891,406	1,616,148	-724,742	998,341	273,599
005	Finance Budgets	Hours	5,118	0	984,348	1,524,842	-540,495	1,161,594	621,099
011	Finance FSCU	Dollars	3,968,006	0	606,478	1,212,730	-606,252	856,875	250,623
105	Department of Technology	Dollars	3,968,006	0	502,647	814,964	-312,317	614,799	302,482
115	Department of FISCAL	Users	104	0	798,774	570,473	228,300	853,586	1,081,886
201	Controller Accounting	Records	72,595	0	456,441	414,092	42,348	479,263	521,611
202	Controller Claims Audits	Warrants	18,000	0	80,772	37,958	42,814	84,810	127,624
203	Controller Payroll Disbursements	Warrants	83,826	0	29,025	34,976	-5,951	30,476	24,525
204	Controller General Disbursements	Warrants	18,000	0	-51,574	31,568	-83,143	6,809	-76,333
205	Controller Field Audits	Hours	4,244	0	840,833	1,453,347	-612,513	882,875	270,361
211	Controller PPSD	Positions	3,685	0	508,992	552,521	-43,529	534,442	490,913
212	Controller CSPS Project	Positions	3,685	0	1,295,546	303,133	992,413	1,345,180	2,337,592
301	Treasurer Investments	Dollars	86,475,256	0	56,555	53,358	3,197	56,209	59,406
302	Treasurer Item Processing	Warrants	101,826	0	4,175	19,479	-15,304	19,981	4,676
303	Treasurer Cash Management	Dollars	3,968,006	0	784,745	1,069,904	-285,160	781,904	496,744
400	Personnel Board	Positions	3,685	0	27,941	46,768	-18,827	35,891	17,064
405	Personnel Board CRU	Hours	960	0	131,382	0	131,382	142,135	273,516
410	Human Resources Office of Administrative Law	Positions	3,685	0	592,674	368,650	224,024	365,957	589,981
510	State Library	Hours	677	0	123,461	135,444	-11,983	132,045	120,062
520	Health Benefits for Annuitants (Retired)	Dollars	3,968,006	0	359,164	482,592	-123,428	324,742	201,313
600	Dental Benefits for Annuitants (Retired)	Dollars	59,099,473	0	41,876,350	41,993,470	-117,120	48,258,916	48,141,795
601	State Auditors	Dollars	2,402,449	0	1,822,155	1,863,081	-40,927	1,918,983	1,878,056
799	Legislature	Hours	13,663	0	1,774,997	2,347,548	-572,551	2,035,901	1,463,349
800	Legislative Counsel Bureau	Dollars	54,497,284	61,921,711	3,192,941	3,206,973	-14,032	3,339,438	3,325,406
805	Governor's Office	Dollars	54,497,284	61,921,711	1,551,810	1,610,463	-58,652	1,552,253	1,493,601
810	Office of Planning and Research	Dollars	54,497,284	61,921,711	208,779	242,708	-33,929	209,853	175,923
815		Dollars	54,497,284	61,921,711	51,936	44,362	7,574	45,451	53,025
TOTALS:					59,502,751	62,051,554	-2,548,803	67,068,705	64,519,902

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3875 Sacramento-San Joaquin Delta Conservancy

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	521	663	-142	584	442
005	Finance Budgets	Hours	170	0	32,616	23,228	9,388	38,489	47,877
011	Finance FSCU	Dollars	2,322	0	355	497	-142	501	359
105	Department of Technology	Dollars	2,322	0	294	334	-40	360	320
115	Department of FISCAL	Users	5	0	38,403	51,861	-13,459	41,038	27,579
150	General Services CFS	Hours	1,989	0	217,805	278,005	-60,200	305,360	245,160
201	Controller Accounting	Records	2,170	0	13,644	16,187	-2,543	14,326	11,783
202	Controller Claims Audits	Warrants	1	0	4	689	-685	5	-680
203	Controller Payroll Disbursements	Warrants	336	0	116	169	-53	122	69
204	Controller General Disbursements	Warrants	1	0	-3	573	-576	0	-576
205	Controller Field Audits	Hours	2	0	434	353	81	456	536
211	Controller PPSD	Positions	13	0	1,754	2,616	-862	1,842	980
212	Controller CSPA Project	Positions	13	0	4,464	1,435	3,029	4,636	7,665
302	Treasurer Item Processing	Warrants	337	0	14	134	-120	66	-54
303	Treasurer Cash Management	Dollars	2,322	0	459	439	21	458	478
400	Personnel Board	Positions	13	0	96	221	-125	124	-1
405	Personnel Board CRU	Hours	124	0	16,970	24,925	-7,955	0	-7,955
410	Human Resources Office of Administrative Law	Positions	13	0	2,042	1,745	297	1,261	1,558
510	State Library	Hours	28	0	5,169	54	5,114	5,528	10,643
520	Health Benefits for Annuitants (Retired)	Dollars	2,322	0	210	198	12	190	202
600	Dental Benefits for Annuitants (Retired)	Dollars	232,668	0	164,863	198,426	-33,563	189,990	156,428
601	State Auditors	Dollars	8,487	0	6,437	7,038	-601	6,779	6,178
799	Legislature	Hours	5	0	702	916	-215	805	590
800	Legislative Counsel Bureau	Dollars	507,370	612,918	29,726	34,392	-4,666	33,055	28,389
805	Governor's Office	Dollars	507,370	612,918	14,447	17,271	-2,823	15,365	12,541
810	Office of Planning and Research	Dollars	507,370	612,918	1,944	2,603	-659	2,077	1,418
815		Dollars	507,370	612,918	484	476	8	450	458
TOTALS:					553,971	665,448	-111,478	663,865	552,387

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3885 Delta Stewardship Council

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2025-26 PAST YEAR ACTUAL COSTS (+)	2025-26 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (-)	2027-28 BUDGET YEAR ESTIMATE COSTS (+)	2027-28 TOTAL ALLOCATED (-)
004	Finance Audits	Hours	25	0	5,537	7,129	-1,592	6,202	4,610
005	Finance Budgets	Hours	390	0	74,917	27,489	47,429	88,407	135,836
011	Finance FSCU	Dollars	24,650	0	3,768	5,349	-1,582	5,323	3,741
105	Department of Technology	Dollars	24,650	0	3,123	3,595	-472	3,819	3,347
115	Department of FISCAL	Users	8	0	61,444	97,960	-36,516	65,660	29,145
150	General Services CFS	Hours	1,595	0	174,686	293,829	-119,142	244,909	125,767
201	Controller Accounting	Records	2,853	0	17,938	24,719	-6,781	18,835	12,054
202	Controller Claims Audits	Warrants	4	0	18	1,573	-1,555	19	-1,536
203	Controller Payroll Disbursements	Warrants	1,588	0	550	670	-121	577	457
204	Controller General Disbursements	Warrants	4	0	-11	1,308	-1,320	2	-1,318
205	Controller Field Audits	Hours	23	0	4,596	3,790	807	4,826	5,633
211	Controller PPSD	Positions	74	0	10,151	11,371	-1,220	10,659	9,439
212	Controller CSPA Project	Positions	74	0	25,838	6,238	19,599	26,828	46,427
302	Treasurer Item Processing	Warrants	1,592	0	65	440	-375	312	-62
303	Treasurer Cash Management	Dollars	24,650	0	4,875	4,719	156	4,857	5,013
400	Personnel Board	Positions	74	0	557	962	-405	716	311
405	Personnel Board CRU	Hours	0	0	0	0	0	29,841	29,841
410	Human Resources Office of Administrative Law	Positions	74	0	11,820	7,587	4,233	7,298	11,532
510	State Library	Hours	46	0	8,353	26,716	-18,363	8,933	-9,430
520	Health Benefits for Annuitants (Retired)	Dollars	24,650	0	2,231	2,129	102	2,017	2,120
600	Dental Benefits for Annuitants (Retired)	Dollars	1,059,725	0	750,894	784,762	-33,868	865,341	831,473
601	State Auditors	Dollars	42,539	0	32,264	35,011	-2,747	33,979	31,232
799	Legislature	Hours	57	0	7,451	9,863	-2,412	8,546	6,134
800	Legislative Counsel Bureau	Dollars	1,201,065	1,437,907	70,369	76,431	-6,062	77,546	71,484
805	Governor's Office	Dollars	1,201,065	1,437,907	34,200	38,382	-4,182	36,045	31,864
810	Office of Planning and Research	Dollars	1,201,065	1,437,907	4,601	5,784	-1,183	4,873	3,690
815		Dollars	1,201,065	1,437,907	1,145	1,057	87	1,055	1,143
TOTALS:					1,311,380	1,478,864	-167,483	1,557,427	1,389,944