

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2600 California Transportation 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	1,969	2,907	-938	2,205	1,268
005	Finance Budgets	Hours	409	0	78,729	124,820	-46,091	92,906	46,814
011	Finance FSCU	Dollars	8,763	0	1,339	2,182	-843	1,892	1,049
105	Department of Technology	Dollars	8,763	0	1,110	1,466	-356	1,358	1,001
115	Department of FISCAL	Users	3	0	23,042	28,812	-5,770	24,623	18,852
150	General Services CFS	Hours	1,867	0	204,497	204,000	497	286,702	287,199
201	Controller Accounting	Records	4,717	0	29,658	25,942	3,716	31,141	34,857
202	Controller Claims Audits	Warrants	11	0	49	2,244	-2,195	52	-2,143
203	Controller Payroll Disbursements	Warrants	1,452	0	503	443	60	528	588
204	Controller General Disbursements	Warrants	11	0	-32	1,867	-1,898	4	-1,894
205	Controller Field Audits	Hours	8	0	1,635	1,546	89	1,716	1,805
211	Controller PPSD	Positions	71	0	9,833	9,494	340	10,325	10,665
212	Controller CSPA Project	Positions	71	0	25,029	5,209	19,821	25,988	45,809
301	Treasurer Investments	Dollars	26,837	0	18	260	-242	17	-225
302	Treasurer Item Processing	Warrants	1,463	0	60	385	-326	287	-38
303	Treasurer Cash Management	Dollars	8,763	0	1,733	1,925	-192	1,727	1,535
400	Personnel Board	Positions	71	0	540	804	-264	693	430
410	Human Resources Office of Administrative Law	Positions	71	0	11,450	6,334	5,116	7,070	12,186
510	State Library	Hours	1	0	248	11,265	-11,017	265	-10,752
520	Health Benefits for Annuitants (Retired)	Dollars	8,763	0	793	868	-75	717	642
600	Dental Benefits for Annuitants (Retired)	Dollars	636,681	0	451,136	424,596	26,540	519,896	546,436
601	State Auditors	Dollars	28,602	0	21,693	20,178	1,515	22,846	24,361
799	Legislature	Hours	40	0	5,203	541,388	-536,185	5,968	-530,217
800	Legislative Counsel Bureau	Dollars	870,235	1,038,927	50,986	79,907	-28,921	56,029	27,108
805	Governor's Office	Dollars	870,235	1,038,927	24,780	40,128	-15,348	26,044	10,696
810	Office of Planning and Research	Dollars	870,235	1,038,927	3,334	6,048	-2,714	3,521	807
815		Dollars	870,235	1,038,927	829	1,105	-276	763	487
TOTALS:					950,165	1,546,123	-595,959	1,125,283	529,325

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2660 Department of Transportation

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	5,083	0	1,132,209	1,794,013	-661,804	1,268,032	606,228
005	Finance Budgets	Hours	8,585	0	1,651,190	1,909,697	-258,508	1,948,511	1,690,003
011	Finance FSCU	Dollars	5,039,919	0	770,311	1,346,196	-575,885	1,088,350	512,466
105	Department of Technology	Dollars	5,039,919	0	638,432	904,654	-266,222	780,880	514,658
115	Department of FISCAL	Users	1,129	0	8,671,303	6,776,531	1,894,772	9,266,331	11,161,103
201	Controller Accounting	Records	106,744	0	671,152	581,870	89,282	704,710	793,992
202	Controller Claims Audits	Warrants	66,548	0	298,622	160,076	138,546	313,553	452,099
203	Controller Payroll Disbursements	Warrants	530,686	0	183,752	221,364	-37,612	192,939	155,327
204	Controller General Disbursements	Warrants	66,548	0	-190,675	133,130	-323,805	25,175	-298,630
205	Controller Field Audits	Hours	6,724	0	1,332,206	1,243,418	88,788	1,398,816	1,487,604
211	Controller PPSD	Positions	23,195	0	3,203,525	3,431,064	-227,539	3,363,702	3,136,163
212	Controller CSPS Project	Positions	23,195	0	8,153,988	1,882,409	6,271,579	8,466,375	14,737,955
301	Treasurer Investments	Dollars	408,195,755	0	266,960	278,478	-11,518	265,327	253,809
302	Treasurer Item Processing	Warrants	597,234	0	24,488	116,979	-92,490	117,191	24,701
303	Treasurer Cash Management	Dollars	5,039,919	0	996,735	1,187,651	-190,916	993,126	802,210
400	Personnel Board	Positions	23,195	0	175,859	290,422	-114,563	225,890	111,327
405	Personnel Board CRU	Hours	1,988	0	272,070	0	272,070	265,334	537,403
410	Human Resources Office of Administrative Law	Positions	23,195	0	3,730,207	2,289,253	1,440,954	2,303,284	3,744,238
510	State Library	Hours	899	0	163,916	149,712	14,204	175,313	189,517
520	Health Benefits for Annuitants (Retired)	Dollars	5,039,919	0	456,188	535,703	-79,515	412,467	332,952
600	Dental Benefits for Annuitants (Retired)	Dollars	359,217,251	0	254,532,005	255,298,528	-766,524	293,326,390	292,559,866
601	State Auditors	Dollars	14,037,666	0	10,646,966	10,951,527	-304,561	11,212,740	10,908,178
799	Legislature	Hours	16,070	0	2,087,722	3,493,225	-1,405,502	2,394,593	989,090
800	Legislative Counsel Bureau	Dollars	299,869,131	340,509,030	17,569,032	16,611,568	957,465	18,363,652	19,321,117
805	Governor's Office	Dollars	299,869,131	340,509,030	8,538,773	8,341,918	196,855	8,535,880	8,732,735
810	Office of Planning and Research	Dollars	299,869,131	340,509,030	1,148,799	1,257,187	-108,389	1,153,985	1,045,596
815		Dollars	299,869,131	340,509,030	285,775	229,786	55,989	249,934	305,923
TOTALS:					327,411,511	321,416,361	5,995,150	368,812,481	374,807,631

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2665 High-Speed Rail 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	42	0	9,391	25,803	-16,412	10,517	-5,895
005	Finance Budgets	Hours	2,186	0	420,419	361,649	58,769	496,121	554,891
011	Finance FSCU	Dollars	41,805	0	6,390	19,362	-12,973	9,028	-3,945
105	Department of Technology	Dollars	41,805	0	5,296	13,012	-7,716	6,477	-1,239
115	Department of FISCAL	Users	72	0	552,997	472,513	80,484	590,944	671,428
201	Controller Accounting	Records	25,357	0	159,432	154,510	4,922	167,404	172,325
202	Controller Claims Audits	Warrants	285	0	1,279	6,885	-5,606	1,343	-4,263
203	Controller Payroll Disbursements	Warrants	11,047	0	3,825	3,969	-144	4,016	3,872
204	Controller General Disbursements	Warrants	285	0	-817	5,726	-6,542	108	-6,435
205	Controller Field Audits	Hours	39	0	7,796	13,716	-5,919	8,186	2,266
211	Controller PPSD	Positions	429	0	59,277	58,500	777	62,241	63,018
212	Controller CSPS Project	Positions	429	0	150,879	32,095	118,783	156,659	275,442
301	Treasurer Investments	Dollars	7,575,997	0	4,955	11,573	-6,619	4,924	-1,694
302	Treasurer Item Processing	Warrants	11,332	0	465	2,413	-1,949	2,224	275
303	Treasurer Cash Management	Dollars	41,805	0	8,268	17,082	-8,814	8,238	-576
400	Personnel Board	Positions	429	0	3,254	4,952	-1,698	4,180	2,482
405	Personnel Board CRU	Hours	0	0	0	0	0	81,973	81,973
410	Human Resources Office of Administrative Law	Positions	429	0	69,023	39,032	29,990	42,619	72,610
510	State Library	Hours	6	0	1,185	2,152	-968	1,267	299
520	Health Benefits for Annuitants (Retired)	Dollars	41,805	0	3,784	7,705	-3,921	3,421	-500
600	Dental Benefits for Annuitants (Retired)	Dollars	6,499,444	0	4,605,337	4,338,630	266,707	5,307,258	5,573,965
601	State Auditors	Dollars	267,799	0	203,114	197,925	5,189	213,908	219,097
799	Legislature	Hours	611	0	79,378	179,646	-100,268	91,046	-9,222
800	Legislative Counsel Bureau	Dollars	6,354,925	7,274,101	372,329	336,136	36,193	392,292	428,485
805	Governor's Office	Dollars	6,354,925	7,274,101	180,956	168,799	12,157	182,347	194,505
810	Office of Planning and Research	Dollars	6,354,925	7,274,101	24,346	25,439	-1,094	24,652	23,558
815		Dollars	6,354,925	7,274,101	6,056	4,650	1,407	5,339	6,746
TOTALS:					6,938,612	6,503,875	434,736	7,878,732	8,313,468

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2667 High-Speed Rail Authority 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	4	0	980	292	688	1,098	1,786
005	Finance Budgets	Hours	678	0	130,311	100,325	29,986	153,775	183,761
011	Finance FSCU	Dollars	4,367	0	667	220	447	943	1,390
105	Department of Technology	Dollars	4,367	0	553	148	405	677	1,082
115	Department of FISCAL	Users	2	0	15,361	0	15,361	16,415	31,776
201	Controller Accounting	Records	447	0	2,811	672	2,138	2,951	5,089
202	Controller Claims Audits	Warrants	3	0	13	13	0	14	14
203	Controller Payroll Disbursements	Warrants	355	0	123	21	102	129	231
204	Controller General Disbursements	Warrants	3	0	-9	11	-20	1	-19
205	Controller Field Audits	Hours	4	0	814	155	659	855	1,514
302	Treasurer Item Processing	Warrants	358	0	15	11	4	70	74
303	Treasurer Cash Management	Dollars	4,367	0	864	194	669	861	1,530
405	Personnel Board CRU	Hours	0	0	0	0	0	14,861	14,861
510	Office of Administrative Law	Hours	36	0	6,548	25	6,523	7,004	13,527
520	State Library	Dollars	4,367	0	395	88	308	357	665
600	Health Benefits for Annuitants (Retired)	Dollars	158,007	0	111,960	31,702	80,258	129,024	209,282
601	Dental Benefits for Annuitants (Retired)	Dollars	6,296	0	4,775	1,473	3,302	5,029	8,331
799	State Auditors	Hours	10	0	1,320	407	913	1,514	2,427
800	Legislature	Dollars	277,502	335,577	16,259	7,645	8,613	18,098	26,711
805	Legislative Counsel Bureau	Dollars	277,502	335,577	7,902	3,839	4,063	8,412	12,475
810	Governor's Office	Dollars	277,502	335,577	1,063	579	485	1,137	1,622
815	Office of Planning and Research	Dollars	277,502	335,577	264	106	159	246	405
TOTALS:					302,990	147,926	155,063	363,470	518,534

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2670 Board of Pilot Commissioners for the Bays of San Francisco, San Pablo, Suisun

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	6	0	1,374	2,745	-1,371	1,539	168
005	Finance Budgets	Hours	323	0	62,112	78,791	-16,679	73,296	56,616
011	Finance FSCU	Dollars	6,115	0	935	2,060	-1,125	1,321	195
105	Department of Technology	Dollars	6,115	0	775	1,384	-610	947	338
115	Department of FISCAL	Users	4	0	30,722	5,762	24,960	32,830	57,790
201	Controller Accounting	Records	1,683	0	10,582	8,230	2,352	11,111	13,463
202	Controller Claims Audits	Warrants	3	0	13	484	-471	14	-457
203	Controller Payroll Disbursements	Warrants	148	0	51	40	11	54	65
204	Controller General Disbursements	Warrants	3	0	-9	403	-411	1	-410
205	Controller Field Audits	Hours	6	0	1,141	2,583	-1,442	1,198	-244
211	Controller PPSD	Positions	9	0	1,243	1,031	212	1,305	1,517
212	Controller CSPS Project	Positions	9	0	3,164	566	2,598	3,285	5,883
301	Treasurer Investments	Dollars	959,227	0	627	275	353	623	976
302	Treasurer Item Processing	Warrants	151	0	6	57	-51	30	-21
303	Treasurer Cash Management	Dollars	6,115	0	1,209	1,817	-608	1,205	597
400	Personnel Board	Positions	9	0	68	87	-19	88	69
410	Human Resources Office of	Positions	9	0	1,447	688	760	894	1,653
510	Administrative Law	Hours	75	0	13,614	13,447	168	14,561	14,729
520	State Library	Dollars	6,115	0	553	820	-266	500	234
600	Health Benefits for Annuitants (Retired)	Dollars	76,680	0	54,334	40,264	14,069	62,615	76,684
601	Dental Benefits for Annuitants (Retired)	Dollars	2,257	0	1,712	1,598	114	1,803	1,917
799	State Auditors	Hours	14	0	1,849	3,798	-1,949	2,120	171
800	Legislature	Dollars	187,524	211,341	10,987	9,401	1,586	11,398	12,984
805	Legislative Counsel Bureau	Dollars	187,524	211,341	5,340	4,721	619	5,298	5,917
810	Governor's Office	Dollars	187,524	211,341	718	711	7	716	723
815	Office of Planning and Research	Dollars	187,524	211,341	179	130	49	155	204
TOTALS:					204,748	181,893	22,855	228,907	251,762

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2720 Department of the California Highway Patrol

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	3,312	0	737,704	929,104	-191,400	826,201	634,801
005	Finance Budgets	Hours	5,122	0	985,115	1,166,135	-181,020	1,162,499	981,479
011	Finance FSCU	Dollars	3,283,825	0	501,906	697,183	-195,277	709,129	513,852
105	Department of Technology	Dollars	3,283,825	0	415,979	468,512	-52,534	508,793	456,259
115	Department of FISCAL	Users	599	0	4,600,629	4,189,233	411,396	4,916,326	5,327,722
201	Controller Accounting	Records	254,060	0	1,597,401	1,555,330	42,071	1,677,271	1,719,341
202	Controller Claims Audits	Warrants	28	0	126	158,764	-158,638	132	-158,506
203	Controller Payroll Disbursements	Warrants	287,492	0	99,545	119,507	-19,962	104,522	84,560
204	Controller General Disbursements	Warrants	28	0	-80	132,039	-132,119	11	-132,108
205	Controller Field Audits	Hours	3,091	0	612,447	493,844	118,602	643,069	761,671
211	Controller PPSD	Positions	10,667	0	1,473,251	1,534,192	-60,941	1,546,914	1,485,972
212	Controller CSPS Project	Positions	10,667	0	3,749,891	841,715	2,908,176	3,893,553	6,801,729
301	Treasurer Investments	Dollars	1,126,057	0	736	689	48	732	780
302	Treasurer Item Processing	Warrants	287,520	0	11,789	68,846	-57,056	56,418	-638
303	Treasurer Cash Management	Dollars	3,283,825	0	649,436	615,074	34,361	647,084	681,446
400	Personnel Board	Positions	10,667	0	80,875	129,862	-48,987	103,883	54,897
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	10,667	0	1,715,464	1,023,634	691,830	1,059,244	1,751,074
510	State Library	Hours	566	0	103,110	116,192	-13,082	110,280	97,198
520	Health Benefits for Annuitants (Retired)	Dollars	3,283,825	0	297,235	277,436	19,799	268,748	288,548
600	Dental Benefits for Annuitants (Retired)	Dollars	205,598,884	0	145,682,023	144,320,969	1,361,055	167,886,086	169,247,141
601	State Auditors	Dollars	7,858,240	0	5,960,137	6,151,181	-191,044	6,276,856	6,085,811
799	Legislature	Hours	7,972	0	1,035,612	1,323,422	-287,809	1,187,835	900,026
800	Legislative Counsel Bureau	Dollars	170,544,766	193,817,962	9,992,047	9,365,909	626,138	10,452,603	11,078,741
805	Governor's Office	Dollars	170,544,766	193,817,962	4,856,262	4,703,328	152,934	4,858,629	5,011,563
810	Office of Planning and Research	Dollars	170,544,766	193,817,962	653,357	708,825	-55,468	656,849	601,381
815		Dollars	170,544,766	193,817,962	162,529	129,558	32,971	142,262	175,234
TOTALS:					186,208,961	181,220,483	4,988,478	209,928,305	214,916,783

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 2740 Department of Motor Vehicles

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	1,501	0	334,318	446,198	-111,880	374,424	262,543
005	Finance Budgets	Hours	4,223	0	812,283	1,115,120	-302,836	958,547	655,711
011	Finance FSCU	Dollars	1,488,185	0	227,457	334,818	-107,361	321,368	214,007
105	Department of Technology	Dollars	1,488,185	0	188,516	225,000	-36,485	230,578	194,093
115	Department of FISCAL	Users	81	0	622,122	478,276	143,846	664,812	808,658
201	Controller Accounting	Records	52,939	0	332,854	327,617	5,236	349,496	354,733
202	Controller Claims Audits	Warrants	20,675	0	92,775	42,636	50,139	97,414	147,553
203	Controller Payroll Disbursements	Warrants	187,136	0	64,796	80,159	-15,363	68,036	52,674
204	Controller General Disbursements	Warrants	20,675	0	-59,239	35,459	-94,698	7,821	-86,877
205	Controller Field Audits	Hours	1,426	0	282,545	254,114	28,431	296,672	325,103
211	Controller PPSD	Positions	8,245	0	1,138,720	1,455,212	-316,492	1,195,656	879,164
212	Controller CSPS Project	Positions	8,245	0	2,898,404	798,383	2,100,020	3,009,444	5,109,465
301	Treasurer Investments	Dollars	37,767,368	0	24,700	29,581	-4,881	24,549	19,668
302	Treasurer Item Processing	Warrants	207,811	0	8,521	41,153	-32,633	40,777	8,145
303	Treasurer Cash Management	Dollars	1,488,185	0	294,315	295,386	-1,070	293,250	292,179
400	Personnel Board	Positions	8,245	0	62,511	123,176	-60,666	80,295	19,629
405	Personnel Board CRU	Hours	1,085	0	148,489	0	148,489	157,115	305,604
410	Human Resources Office of Administrative Law	Positions	8,245	0	1,325,934	970,938	354,996	818,722	1,173,718
510	State Library	Hours	604	0	110,167	142,553	-32,385	117,827	85,442
520	Health Benefits for Annuitants (Retired)	Dollars	1,488,185	0	134,703	133,237	1,466	121,793	123,259
600	Dental Benefits for Annuitants (Retired)	Dollars	129,037,628	0	91,432,708	99,487,231	-8,054,523	105,368,385	97,313,862
601	State Auditors	Dollars	4,971,932	0	3,770,996	4,281,059	-510,062	3,971,385	3,461,323
799	Legislature	Hours	5,073	0	659,072	834,463	-175,390	755,948	580,558
800	Legislative Counsel Bureau	Dollars	104,907,667	119,324,314	6,146,435	6,303,438	-157,002	6,435,160	6,278,158
805	Governor's Office	Dollars	104,907,667	119,324,314	2,987,246	3,165,430	-178,185	2,991,222	2,813,037
810	Office of Planning and Research	Dollars	104,907,667	119,324,314	401,901	477,053	-75,152	404,390	329,238
815		Dollars	104,907,667	119,324,314	99,977	87,195	12,782	87,584	100,366
TOTALS:					114,543,227	121,964,886	-7,421,659	129,242,670	121,821,011