

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUND

		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
8120	Commission on Peace Officer Standards and Training					
Billable						
0903	Penalty Fd State	1,760,750	1,622,071	138,679	2,026,489	2,165,168
Totals for Billable		1,760,750	1,622,071	138,679	2,026,489	2,165,168
Non Billable						
0001	General Fund	2,082,130	2,005,025	77,104	2,396,372	2,473,476
Totals for Non Billable		2,082,130	2,005,025	77,104	2,396,372	2,473,476
Totals for Business Unit 8120		3,842,880	3,627,096	215,783	4,422,861	4,638,644

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8140	State Public Defender					
Non Billable						
	0001 General Fund	1,742,324	1,624,480	117,844	2,030,139	2,147,983
Totals for Non Billable		1,742,324	1,624,480	117,844	2,030,139	2,147,983
Totals for Business Unit 8140		1,742,324	1,624,480	117,844	2,030,139	2,147,983

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		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
8260	California Arts Council					
Billable						
0078	Graphic Design License Plate Acct	61,279	81,270	-19,990	77,434	57,444
Totals for Billable		61,279	81,270	-19,990	77,434	57,444
Non Billable						
0001	General Fund	920,517	1,198,586	-278,069	1,163,189	885,120
0890	Federal Trust Fd	68,669	0	68,669	86,772	155,441
Totals for Non Billable		989,186	1,198,586	-209,399	1,249,961	1,040,561
Totals for Business Unit 8260		1,050,466	1,279,855	-229,390	1,327,395	1,098,006

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8385	California Citizens Compensation Commission					
Non Billable						
	0001 General Fund	6,883	17,856	-10,974	8,012	-2,962
Totals for Non Billable		6,883	17,856	-10,974	8,012	-2,962
Totals for Business Unit 8385		6,883	17,856	-10,974	8,012	-2,962

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8430	State Compensation Insurance Fund					
Billable						
0512	Compensation Insurance Fd	58,249,133	58,384,591	-135,458	65,745,107	65,609,649
Totals for Billable		58,249,133	58,384,591	-135,458	65,745,107	65,609,649
Totals for Business Unit 8430		58,249,133	58,384,591	-135,458	65,745,107	65,609,649

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Business Unit	Business Unit Name	2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
8570	Department of Food and Agriculture					
Billable						
0044	Motor Vehicle Acct	432,361	380,362	52,000	483,031	535,031
0111	Department of Agriculture Acct Dept. of Food and Agriculture Fd	7,171,603	5,509,338	1,662,265	8,012,065	9,674,330
0124	Agricultural Export Promotion Acct	464	321	143	518	661
0516	Harbors and Watercraft Revolving Fd	258,571	189,734	68,837	288,874	357,711
3010	Pierce s Disease Mgmt Acct	228,358	172,380	55,978	255,120	311,098
3034	Antiterrorism Fd	19,335	17,098	2,238	21,601	23,839
3101	Analytical Laboratory Acct Dept of Food Ag Fd	20,451	15,207	5,244	22,848	28,092
3139	Specialized License Plate Fund	3,160	4,162	-1,002	3,530	2,528
3228	Greenhouse Gas Reduction Fund	330,151	75,368	254,783	368,843	623,626
3237	Cost of Implementation Account Air Pollution Control Fund	118,942	88,334	30,608	132,882	163,489
3288	Cannabis Control Fund	87,245	57,566	29,679	97,469	127,148
8097	Prevention of Homelessness and Cruelty Fund	419	321	99	469	568
Totals for Billable		8,671,061	6,510,190	2,160,871	9,687,250	11,848,121
Non Billable						
0001	General Fund	8,347,696	11,635,035	-3,287,338	9,325,988	6,038,650
0890	Federal Trust Fd	6,161,026	5,261,236	899,790	6,883,056	7,782,846
3398	California Emergency Relief Fund	123,964	160,085	-36,121	138,492	102,371
Totals for Non Billable		14,632,687	17,056,356	-2,423,669	16,347,536	13,923,867
Totals for Business Unit 8570		23,303,748	23,566,546	-262,797	26,034,786	25,771,988

*NOTE: Amounts less than \$1,000 are not billed
Wednesday, September 09, 2026

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8620	Fair Political Practices Commission					
Non Billable						
	0001 General Fund	1,855,040	1,826,967	28,073	2,086,490	2,114,563
Totals for Non Billable		1,855,040	1,826,967	28,073	2,086,490	2,114,563
Totals for Business Unit 8620		1,855,040	1,826,967	28,073	2,086,490	2,114,563

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Business Unit	Business Unit Name	2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
8660	Public Utilities Commission					
Billable						
0042	Highway Acct State State Transportation Fund	343,119	466,522	-123,404	386,060	262,656
0046	Public Transportation Acct	319,782	492,608	-172,826	359,802	186,976
0461	PUC Transport Reimb Acct	1,168,299	1,585,382	-417,083	1,314,511	897,428
0462	PUC Utilities Reimb Acct	8,830,749	11,103,324	-2,272,575	9,935,912	7,663,337
0464	High Cost Fd-A Admin Committee	56,878	77,267	-20,389	63,997	43,608
0470	High Cost Fd-B-Admin Com Fd	60,353	82,613	-22,260	67,906	45,646
0471	Universal Lifeline Telephone Svc Trust	1,868,394	1,453,817	414,577	2,102,223	2,516,800
0483	Deaf Disabled Telecom Prg Admin	2,346,837	3,210,018	-863,181	2,640,542	1,777,361
0493	Teleconnect Fd Admin Comm	123,889	168,690	-44,802	139,393	94,591
3089	Public Util Comm Ratepayer Advocate Acct	1,986,459	2,653,756	-667,297	2,235,064	1,567,767
3141	California Advanced Services Fund	445,732	644,419	-198,687	501,515	302,828
Totals for Billable		17,550,491	21,938,418	-4,387,927	19,746,925	15,358,998
Non Billable						
0001	General Fund	5,742,352	0	5,742,352	6,461,004	12,203,356
0890	Federal Trust Fd	456,985	627,342	-170,357	514,176	343,819
Totals for Non Billable		6,199,337	627,342	5,571,995	6,975,180	12,547,175
Totals for Business Unit 8660		23,749,828	22,565,760	1,184,068	26,722,105	27,906,173

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		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
8780	Milton Marks "Little Hoover" Commission on CA State					
Govt. Org. and Economy						
Non Billable						
0001	General Fund	276,832	279,661	-2,829	345,698	342,869
Totals for Non Billable		276,832	279,661	-2,829	345,698	342,869
Totals for Business Unit 8780		276,832	279,661	-2,829	345,698	342,869

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUND

Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8820	Commission on the Status of Women and Girls					
Billable						
	8126 College Student Health Ctr. Sexual & Reproductive Health Prep. Fund	169,669	48,349	121,321	213,732	335,053
Totals for Billable		169,669	48,349	121,321	213,732	335,053
Non Billable						
	0001 General Fund	248,212	340,622	-92,410	312,672	220,262
Totals for Non Billable		248,212	340,622	-92,410	312,672	220,262
Totals for Business Unit 8820		417,881	388,971	28,911	526,404	555,315

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		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
8825 Affairs	Commission on Asian and Pacific Islander American					
Non Billable						
0001	General Fund	252,568	192,179	60,389	323,645	384,034
Totals for Non Billable		252,568	192,179	60,389	323,645	384,034
Totals for Business Unit 8825		252,568	192,179	60,389	323,645	384,034

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8855	California State Auditor's Office					
Billable						
	3304 California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund	19,257	15,230	4,027	21,613	25,640
Totals for Billable		19,257	15,230	4,027	21,613	25,640
Non Billable						
	0001 General Fund	51,752	18,599	33,153	58,083	91,236
Totals for Non Billable		51,752	18,599	33,153	58,083	91,236
Totals for Business Unit 8855		71,009	33,829	37,180	79,696	116,876

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		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
8860	Department of Finance					
Billable						
3314	California Cannabis Tax Fund	0	4,657	-4,657	0	-4,657
Totals for Billable		0	4,657	-4,657	0	-4,657
Non Billable						
0001	General Fund	813,690	929,925	-116,235	910,396	794,161
Totals for Non Billable		813,690	929,925	-116,235	910,396	794,161
Totals for Business Unit 8860		813,690	934,582	-120,892	910,396	789,504

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8880	Financial Information System for California					
Non Billable						
	0001 General Fund	2,453,910	1,253,509	1,200,400	2,768,489	3,968,889
Totals for Non Billable		2,453,910	1,253,509	1,200,400	2,768,489	3,968,889
Totals for Business Unit 8880		2,453,910	1,253,509	1,200,400	2,768,489	3,968,889

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
8885	Commision on State Mandates					
Non Billable						
	0001 General Fund	609,378	835,525	-226,147	738,730	512,584
Totals for Non Billable		609,378	835,525	-226,147	738,730	512,584
Totals for Business Unit 8885		609,378	835,525	-226,147	738,730	512,584

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		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
8940	Military Department					
Billable						
	0485 Armory Discretionary Improvement	11,744	12,193	-449	13,091	12,642
	3085 Mental Health Services Fund	165,958	150,704	15,255	185,000	200,254
Totals for Billable		177,702	162,897	14,806	198,091	212,897
Non Billable						
	0001 General Fund	14,572,341	13,430,529	1,141,812	16,244,308	17,386,119
Totals for Non Billable		14,572,341	13,430,529	1,141,812	16,244,308	17,386,119
Totals for Business Unit 8940		14,750,043	13,593,425	1,156,617	16,442,399	17,599,016

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Business Unit	Business Unit Name	2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
8955	Department of Veterans Affairs					
Billable						
0083	Veterans Service Office Fund	3,978	3,500	478	4,459	4,937
0238	Veterans Cemetery Perpetual Maintn	5,704	4,618	1,086	6,394	7,480
0592	Veterans Farm/Home Building Fd 43	325,287	261,785	63,502	364,601	428,103
0621	Veterans Memorial Registry Fd	85	70	15	96	111
3013	Central Coast State Veterans Cemetery at Fort Ord Operations Fund CA	5,619	4,548	1,071	6,298	7,369
3085	Mental Health Services Fund	27,487	21,621	5,866	30,810	36,676
Totals for Billable		368,161	296,142	72,019	412,657	484,675
Non Billable						
0001	General Fund	44,325,688	40,937,209	3,388,479	49,682,860	53,071,339
0890	Federal Trust Fd	256,997	186,281	70,717	288,058	358,775
Totals for Non Billable		44,582,686	41,123,490	3,459,196	49,970,918	53,430,114
Totals for Business Unit 8955		44,950,847	41,419,632	3,531,215	50,383,575	53,914,789

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Business Unit	Business Unit Name	2025-26	2025-26	Roll Forward	2027-28	2027-28
		Past Year Actual Costs (+)	Past Year Estimate Costs (-)		Budget Year Estimate Costs (+)	Total Allocated (=)
9901	Various Departments - DOF USE ONLY					
Non Billable						
	0001 General Fund	1,204,895	2,264,867	-1,059,973	1,351,434	291,461
Totals for Non Billable		1,204,895	2,264,867	-1,059,973	1,351,434	291,461
Totals for Business Unit 9901		1,204,895	2,264,867	-1,059,973	1,351,434	291,461

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		2025-26 Past Year Actual Costs (+)	2025-26 Past Year Estimate Costs (-)	Roll Forward (=)	2027-28 Budget Year Estimate Costs (+)	2027-28 Total Allocated (=)
Business Unit	Business Unit Name					
98560	Cal Expo					
Billable						
90510	Expo and State Enterprise Fd	837,217	877,299	-40,082	866,422	826,339
Totals for Billable		837,217	877,299	-40,082	866,422	826,339
Totals for Business Unit 98560		837,217	877,299	-40,082	866,422	826,339