

STATE OF CALIFORNIA DEPARTMENT OF FINANCE
2026-27

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0250 Judicial Branch

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	293	102,989	175,854	-72,865	123,833	50,969
005	Finance Budgets	Hours	4,165	718,253	1,018,021	-299,768	902,832	603,065
011	Finance FSCU	Dollars	1,208,773	163,707	238,275	-74,568	195,611	121,042
105	Department of Technology	Dollars	1,208,773	117,591	165,781	-48,190	145,108	96,918
110	FI\$Cal Project	Dollars	1,208,773	394,530	467,974	-73,444	394,530	321,086
115	Department of FI\$Cal	Users	353	2,068,223	2,527,666	-459,443	2,132,829	1,673,386
201	Controller Accounting	Records	178,939	1,189,794	903,369	286,425	1,249,284	1,535,710
202	Controller Claims Audits	Warrants	39,079	104,066	84,621	19,445	109,269	128,715
203	Controller Payroll Disbursements	Warrants	58,999	16,754	18,159	-1,405	17,592	16,187
204	Controller General Disbursements	Warrants	39,079	-64,361	33,220	-97,581	10,108	-87,473
205	Controller Field Audits	Hours	2,962	588,335	330,052	258,283	617,751	876,034
211	Controller PPSD	Positions	1,752	250,252	231,095	19,157	262,765	281,922
212	Controller CSPA Project	Positions	1,752	154,222	92,485	61,737	161,933	223,670
302	Treasurer Item Processing	Warrants	98,078	928	4,071	-3,143	4,442	1,299
303	Treasurer Cash Management	Dollars	1,208,773	110,951	142,200	-31,249	115,415	84,166
400	Personnel Board	Positions	1,752	15,221	20,406	-5,185	15,817	10,632
410	Human Resources	Positions	1,752	250,690	141,746	108,944	205,660	314,604
510	Office of Administrative Law	Hours	151	28,434	39,108	-10,674	29,894	19,220
520	State Library	Dollars	1,208,773	19,468	23,079	-3,611	20,593	16,982
600	Health Benefits for Annuitants (Retired)	Dollars	47,561,894	32,641,300	32,686,890	-45,590	39,353,995	39,308,405
601	Dental Benefits for Annuitants (Retired)	Dollars	2,396,906	1,800,187	1,796,658	3,529	1,929,457	1,932,985
605	Justice Legal	Hours	11,515	275,572	342,583	-67,011	308,769	241,758
607	Justice Tort Liability	Hours	887	59,159	84,348	-25,189	68,242	43,052
799	State Auditors	Hours	926	112,669	131,690	-19,021	141,805	122,784
Totals:				41,118,935	41,699,351	-580,416	48,517,533	47,937,117

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0509 Governor's Office of Business and Economic Development (GO-Biz)

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	32	11,248	11,345	-97	13,524	13,427
005	Finance Budgets	Hours	1,576	271,687	340,196	-68,509	341,506	272,998
011	Finance FSCU	Dollars	130,266	17,642	15,047	2,595	21,080	23,676
105	Department of Technology	Dollars	130,266	12,672	10,469	2,203	15,638	17,841
110	FI\$Cal Project	Dollars	130,266	42,517	29,553	12,964	42,517	55,482
115	Department of FI\$Cal	Users	42	246,078	256,933	-10,855	253,764	242,909
150	General Services CFS	Hours	7,712	788,147	589,786	198,361	894,664	1,093,025
201	Controller Accounting	Records	14,257	94,797	56,950	37,847	99,537	137,384
202	Controller Claims Audits	Warrants	2,601	6,926	4,314	2,612	7,273	9,885
203	Controller Payroll Disbursements	Warrants	5,213	1,480	1,885	-405	1,554	1,150
204	Controller General Disbursements	Warrants	2,601	-4,284	1,693	-5,977	673	-5,304
205	Controller Field Audits	Hours	114	22,677	11,388	11,289	23,811	35,100
211	Controller PPSD	Positions	202	28,855	24,026	4,829	30,298	35,127
212	Controller CSPA Project	Positions	202	17,782	9,615	8,167	18,671	26,839
302	Treasurer Item Processing	Warrants	7,814	74	328	-254	354	100
303	Treasurer Cash Management	Dollars	130,266	11,957	8,980	2,977	12,438	15,415
400	Personnel Board	Positions	202	1,755	2,122	-367	1,824	1,457
405	Personnel Board CRU	Hours	548	73,178	67,481	5,697	0	5,697
410	Human Resources	Positions	202	28,905	14,737	14,168	23,713	37,882
510	Office of Administrative Law	Hours	46	8,713	17,260	-8,547	9,160	613
520	State Library	Dollars	130,266	2,098	1,457	641	2,219	2,860
600	Health Benefits for Annuitants (Retired)	Dollars	2,819,943	1,935,302	1,580,610	354,692	2,333,297	2,687,989
601	Dental Benefits for Annuitants (Retired)	Dollars	114,395	85,916	71,073	14,843	92,086	106,929
605	Justice Legal	Hours	1,222	29,248	21,397	7,851	32,771	40,621
607	Justice Tort Liability	Hours	86	5,745	4,586	1,159	6,627	7,786
799	State Auditors	Hours	99	11,983	22,487	-10,504	15,082	4,578
Totals:				3,753,099	3,175,718	577,381	4,294,082	4,871,463

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

**Business Unit 0521 Secretary for Transportation Agency (New,
13/14)**

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	740	260,110	321,798	-61,688	312,753	251,065
005	Finance Budgets	Hours	2,143	369,460	531,527	-162,067	464,405	302,338
011	Finance FSCU	Dollars	171,485	23,225	18,040	5,185	27,751	32,935
105	Department of Technology	Dollars	171,485	16,682	12,552	4,130	20,586	24,716
110	FI\$Cal Project	Dollars	171,485	55,971	35,431	20,540	55,971	76,511
115	Department of FI\$Cal	Users	11	64,449	76,386	-11,937	66,462	54,525
201	Controller Accounting	Records	16,262	108,129	52,647	55,482	113,535	169,017
202	Controller Claims Audits	Warrants	3,666	9,762	4,354	5,408	10,251	15,659
203	Controller Payroll Disbursements	Warrants	1,910	542	610	-68	570	502
204	Controller General Disbursements	Warrants	3,666	-6,038	1,709	-7,747	948	-6,798
205	Controller Field Audits	Hours	362	71,957	69,678	2,279	75,555	77,834
211	Controller PPSD	Positions	67	9,628	7,499	2,129	10,109	12,238
212	Controller CSPS Project	Positions	67	5,933	3,001	2,932	6,230	9,162
302	Treasurer Item Processing	Warrants	5,576	53	169	-116	253	136
303	Treasurer Cash Management	Dollars	171,485	15,740	10,766	4,974	16,374	21,348
400	Personnel Board	Positions	67	586	662	-76	609	532
405	Personnel Board CRU	Hours	323	43,132	39,775	3,357	0	3,357
410	Human Resources	Positions	67	9,645	4,600	5,045	7,912	12,957
510	Office of Administrative Law	Hours	21	4,035	3,059	976	4,242	5,217
520	State Library	Dollars	171,485	2,762	1,747	1,015	2,921	3,936
600	Health Benefits for Annuitants (Retired)	Dollars	1,117,861	767,178	602,951	164,227	924,949	1,089,176
601	Dental Benefits for Annuitants (Retired)	Dollars	53,931	40,505	33,511	6,994	43,413	50,407
605	Justice Legal	Hours	1,609	38,502	25,653	12,849	43,140	55,990
607	Justice Tort Liability	Hours	113	7,563	5,487	2,076	8,724	10,799
799	State Auditors	Hours	130	15,775	9,979	5,796	19,854	25,650
Totals:				1,935,285	1,873,591	61,694	2,237,516	2,299,210

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0530 Secretary for California Health and Human Services Agency

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	42	14,591	47,960	-33,369	17,544	-15,825
005	Finance Budgets	Hours	575	99,097	240,097	-141,000	124,563	-16,437
011	Finance FSCU	Dollars	170,950	23,152	65,186	-42,034	27,664	-14,370
105	Department of Technology	Dollars	170,950	16,630	45,353	-28,723	20,522	-8,201
110	FI\$Cal Project	Dollars	170,950	55,796	128,025	-72,229	55,796	-16,433
115	Department of FI\$Cal	Users	11	65,269	208,324	-143,055	67,308	-75,747
150	General Services CFS	Hours	1,183	120,890	342,406	-221,516	137,229	-84,287
201	Controller Accounting	Records	4,675	31,087	50,379	-19,292	32,641	13,348
202	Controller Claims Audits	Warrants	943	2,511	3,927	-1,416	2,636	1,220
203	Controller Payroll Disbursements	Warrants	3,552	1,009	3,223	-2,214	1,059	-1,155
204	Controller General Disbursements	Warrants	943	-1,553	1,542	-3,095	244	-2,851
205	Controller Field Audits	Hours	159	31,533	56,360	-24,827	33,109	8,282
211	Controller PPSD	Positions	138	19,646	42,080	-22,434	20,628	-1,806
212	Controller CSPS Project	Positions	138	12,107	16,841	-4,734	12,712	7,978
302	Treasurer Item Processing	Warrants	4,495	43	488	-445	204	-242
303	Treasurer Cash Management	Dollars	170,950	15,691	38,902	-23,211	16,322	-6,888
400	Personnel Board	Positions	138	1,195	3,716	-2,521	1,242	-1,279
405	Personnel Board CRU	Hours	139	18,521	42,484	-23,963	0	-23,963
410	Human Resources	Positions	138	19,680	25,811	-6,131	16,145	10,014
510	Office of Administrative Law	Hours	21	4,021	10,924	-6,903	4,228	-2,675
520	State Library	Dollars	170,950	2,753	6,314	-3,561	2,912	-648
600	Health Benefits for Annuitants (Retired)	Dollars	1,944,554	1,334,530	2,986,469	-1,651,939	1,608,977	-42,962
601	Dental Benefits for Annuitants (Retired)	Dollars	85,466	64,189	150,747	-86,558	68,799	-17,759
605	Justice Legal	Hours	1,604	38,382	92,671	-54,289	43,006	-11,283
607	Justice Tort Liability	Hours	113	7,539	19,900	-12,361	8,696	-3,665
700	Health and Human Services Agency	Dollars	170,950	714,727	1,218,536	-503,809	571,010	67,200
799	State Auditors	Hours	129	15,725	35,979	-20,254	19,792	-462
Totals:				2,728,761	5,884,644	-3,155,883	2,914,986	-240,897

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0555 Secretary for Environmental Protection

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	6	2,109	2,579	-470	2,536	2,066
005	Finance Budgets	Hours	606	104,485	169,165	-64,680	131,336	66,657
011	Finance FSCU	Dollars	25,492	3,452	3,837	-385	4,125	3,741
105	Department of Technology	Dollars	25,492	2,480	2,670	-190	3,060	2,870
110	FI\$Cal Project	Dollars	25,492	8,320	7,536	784	8,320	9,105
115	Department of FI\$Cal	Users	1	5,859	6,944	-1,085	6,042	4,957
201	Controller Accounting	Records	5,234	34,802	30,761	4,041	36,542	40,583
202	Controller Claims Audits	Warrants	636	1,694	1,537	157	1,778	1,935
203	Controller Payroll Disbursements	Warrants	2,539	721	859	-138	757	619
204	Controller General Disbursements	Warrants	636	-1,047	604	-1,651	164	-1,487
205	Controller Field Audits	Hours	22	4,437	2,895	1,542	4,659	6,201
211	Controller PPSD	Positions	98	13,956	11,666	2,290	14,654	16,944
212	Controller CSPS Project	Positions	98	8,601	4,669	3,932	9,031	12,962
302	Treasurer Item Processing	Warrants	3,175	30	141	-111	144	33
303	Treasurer Cash Management	Dollars	25,492	2,340	2,290	50	2,434	2,484
400	Personnel Board	Positions	98	849	1,030	-181	882	701
405	Personnel Board CRU	Hours	0	0	0	0	61,604	61,604
410	Human Resources	Positions	98	13,980	7,155	6,825	11,469	18,295
510	Office of Administrative Law	Hours	5	928	16,168	-15,240	976	-14,264
520	State Library	Dollars	25,492	411	372	39	434	473
600	Health Benefits for Annuitants (Retired)	Dollars	1,656,401	1,136,773	907,698	229,075	1,370,551	1,599,626
601	Dental Benefits for Annuitants (Retired)	Dollars	66,092	49,638	43,273	6,365	53,202	59,567
605	Justice Legal	Hours	239	5,724	5,451	273	6,413	6,686
607	Justice Tort Liability	Hours	17	1,124	1,146	-22	1,297	1,275
799	State Auditors	Hours	19	2,345	2,108	237	2,951	3,188
Totals:				1,404,010	1,232,554	171,456	1,735,363	1,906,819

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0650 Office of Planning and Research

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	38	13,357	45,897	-32,540	16,060	-16,480
005	Finance Budgets	Hours	1,410	243,161	445,195	-202,034	305,650	103,616
011	Finance FSCU	Dollars	147,537	19,981	62,135	-42,154	23,875	-18,278
105	Department of Technology	Dollars	147,537	14,353	43,231	-28,878	17,711	-11,167
110	FI\$Cal Project	Dollars	147,537	48,154	122,033	-73,879	48,154	-25,724
115	Department of FI\$Cal	Users	23	134,757	222,212	-87,455	138,966	51,511
201	Controller Accounting	Records	16,155	107,417	73,075	34,342	112,788	147,130
202	Controller Claims Audits	Warrants	3,345	8,908	5,017	3,891	9,353	13,244
203	Controller Payroll Disbursements	Warrants	6,329	1,797	2,177	-380	1,887	1,507
204	Controller General Disbursements	Warrants	3,345	-5,509	1,970	-7,479	865	-6,614
205	Controller Field Audits	Hours	129	25,684	47,288	-21,604	26,968	5,364
211	Controller PPSD	Positions	201	28,698	28,054	644	30,133	30,776
212	Controller CSPS Project	Positions	201	17,686	11,227	6,459	18,570	25,028
302	Treasurer Item Processing	Warrants	9,674	92	380	-288	438	150
303	Treasurer Cash Management	Dollars	147,537	13,542	37,081	-23,539	14,087	-9,452
400	Personnel Board	Positions	201	1,745	2,477	-732	1,814	1,082
410	Human Resources	Positions	201	28,748	17,207	11,541	23,584	35,125
510	Office of Administrative Law	Hours	18	3,470	23,377	-19,907	3,648	-16,259
520	State Library	Dollars	147,537	2,376	6,018	-3,642	2,513	-1,128
600	Health Benefits for Annuitants (Retired)	Dollars	1,972,221	1,353,518	1,759,866	-406,348	1,631,869	1,225,521
601	Dental Benefits for Annuitants (Retired)	Dollars	89,087	66,908	93,874	-26,966	71,713	44,747
605	Justice Legal	Hours	1,398	33,448	88,794	-55,346	37,478	-17,868
607	Justice Tort Liability	Hours	98	6,506	18,917	-12,411	7,505	-4,905
799	State Auditors	Hours	112	13,571	34,293	-20,722	17,081	-3,641
Totals:				2,182,369	3,191,795	-1,009,426	2,562,711	1,553,285

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0680 Governor's Office of Service and Community Engagement

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	30	10,545	0	10,545	12,679	23,224
005	Finance Budgets	Hours	555	95,777	233	95,544	120,391	215,935
011	Finance FSCU	Dollars	122,793	16,630	245	16,385	19,871	36,256
105	Department of Technology	Dollars	122,793	11,945	170	11,775	14,741	26,516
110	FI\$Cal Project	Dollars	122,793	40,078	481	39,597	40,078	79,676
115	Department of FI\$Cal	Users	7	41,013	0	41,013	42,294	83,307
201	Controller Accounting	Records	2,837	18,864	15	18,849	19,807	38,656
202	Controller Claims Audits	Warrants	503	1,339	0	1,339	1,406	2,746
203	Controller Payroll Disbursements	Warrants	1,014	288	0	288	302	590
204	Controller General Disbursements	Warrants	503	-828	0	-828	130	-698
205	Controller Field Audits	Hours	108	21,376	193	21,183	22,445	43,628
211	Controller PPSD	Positions	48	6,928	0	6,928	7,274	14,202
212	Controller CSPS Project	Positions	48	4,270	0	4,270	4,483	8,753
302	Treasurer Item Processing	Warrants	1,517	14	0	14	69	83
303	Treasurer Cash Management	Dollars	122,793	11,271	146	11,125	11,724	22,849
400	Personnel Board	Positions	48	421	0	421	438	859
410	Human Resources	Positions	48	6,940	0	6,940	5,694	12,634
510	Office of Administrative Law	Hours	15	2,888	0	2,888	3,036	5,924
520	State Library	Dollars	122,793	1,978	24	1,954	2,092	4,046
600	Health Benefits for Annuitants (Retired)	Dollars	1,044,244	716,655	0	716,655	864,036	1,580,691
601	Dental Benefits for Annuitants (Retired)	Dollars	41,577	31,226	0	31,226	33,468	64,694
605	Justice Legal	Hours	1,152	27,570	350	27,220	30,891	58,111
607	Justice Tort Liability	Hours	81	5,415	82	5,333	6,247	11,580
799	State Auditors	Hours	93	11,296	141	11,155	14,217	25,372
Totals:				1,083,900	2,080	1,081,820	1,277,813	2,359,634

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0690 Office of Emergency Services

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	147	51,670	77,871	-26,201	62,128	35,927
005	Finance Budgets	Hours	3,313	571,361	834,390	-263,029	718,191	455,162
011	Finance FSCU	Dollars	606,434	82,131	105,584	-23,453	98,137	74,683
105	Department of Technology	Dollars	606,434	58,994	73,460	-14,466	72,800	58,334
110	FI\$Cal Project	Dollars	606,434	197,933	207,367	-9,434	197,933	188,500
115	Department of FI\$Cal	Users	377	2,208,839	2,749,878	-541,039	2,277,837	1,736,798
201	Controller Accounting	Records	171,374	1,139,493	829,653	309,840	1,196,468	1,506,309
202	Controller Claims Audits	Warrants	39,580	105,400	77,421	27,979	110,670	138,650
203	Controller Payroll Disbursements	Warrants	38,534	10,943	14,943	-4,000	11,490	7,489
204	Controller General Disbursements	Warrants	39,580	-65,186	30,394	-95,580	10,237	-85,343
205	Controller Field Audits	Hours	820	162,867	167,728	-4,861	171,011	166,150
211	Controller PPSD	Positions	1,660	237,124	199,847	37,277	248,981	286,258
212	Controller CSPS Project	Positions	1,660	146,132	79,979	66,153	153,439	219,592
302	Treasurer Item Processing	Warrants	78,114	739	3,515	-2,776	3,538	762
303	Treasurer Cash Management	Dollars	606,434	55,663	63,011	-7,348	57,903	50,555
400	Personnel Board	Positions	1,660	14,423	17,647	-3,224	14,987	11,762
405	Personnel Board CRU	Hours	0	0	0	0	85,212	85,212
410	Human Resources	Positions	1,660	237,540	122,580	114,960	194,872	309,831
510	Office of Administrative Law	Hours	76	14,265	25,781	-11,516	14,997	3,481
520	State Library	Dollars	606,434	9,767	10,227	-460	10,331	9,871
600	Health Benefits for Annuitants (Retired)	Dollars	21,942,406	15,058,876	13,401,637	1,657,239	18,155,739	19,812,978
601	Dental Benefits for Annuitants (Retired)	Dollars	908,261	682,146	664,407	17,739	731,130	748,869
605	Justice Legal	Hours	5,689	136,158	150,099	-13,941	152,560	138,619
607	Justice Tort Liability	Hours	401	26,744	32,183	-5,439	30,850	25,412
799	State Auditors	Hours	673	81,809	133,798	-51,989	102,964	50,974
Totals:				21,225,832	20,073,400	1,152,432	24,884,405	26,036,837

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0820 Department of Justice

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	301	105,801	139,755	-33,954	127,214	93,261
005	Finance Budgets	Hours	2,934	505,953	631,159	-125,206	635,974	510,768
011	Finance FSCU	Dollars	1,242,183	168,231	188,999	-20,768	201,018	180,250
105	Department of Technology	Dollars	1,242,183	120,841	131,497	-10,656	149,119	138,463
110	FI\$Cal Project	Dollars	1,242,183	405,435	371,196	34,239	405,435	439,674
115	Department of FI\$Cal	Users	79	462,860	437,481	25,379	477,319	502,698
201	Controller Accounting	Records	52,207	347,133	261,192	85,941	364,489	450,430
202	Controller Claims Audits	Warrants	11,850	31,556	23,891	7,665	33,134	40,799
203	Controller Payroll Disbursements	Warrants	133,417	37,887	51,072	-13,185	39,781	26,596
204	Controller General Disbursements	Warrants	11,850	-19,516	9,379	-28,895	3,065	-25,830
205	Controller Field Audits	Hours	1,089	216,241	144,374	71,867	227,053	298,920
211	Controller PPSD	Positions	5,399	771,211	704,117	67,094	809,772	876,867
212	Controller CSPS Project	Positions	5,399	475,273	281,790	193,483	499,036	692,519
302	Treasurer Item Processing	Warrants	145,267	1,375	6,930	-5,555	6,579	1,024
303	Treasurer Cash Management	Dollars	1,242,183	114,017	112,793	1,224	118,605	119,829
400	Personnel Board	Positions	5,399	46,907	62,176	-15,269	48,743	33,474
405	Personnel Board CRU	Hours	0	0	0	0	155,697	155,697
410	Human Resources	Positions	5,399	772,562	431,884	340,678	633,791	974,468
510	Office of Administrative Law	Hours	575	108,196	230,061	-121,865	113,752	-8,113
520	State Library	Dollars	1,242,183	20,007	18,306	1,701	21,162	22,862
600	Health Benefits for Annuitants (Retired)	Dollars	76,257,525	52,334,853	49,748,454	2,586,399	63,097,535	65,683,935
601	Dental Benefits for Annuitants (Retired)	Dollars	3,369,391	2,530,568	2,586,281	-55,713	2,712,286	2,656,572
605	Justice Legal	Hours	11,654	278,898	268,714	10,184	312,495	322,679
607	Justice Tort Liability	Hours	822	54,781	57,652	-2,871	63,192	60,321
799	State Auditors	Hours	940	114,266	104,424	9,842	143,814	153,656
Totals:				60,005,335	57,003,577	3,001,758	71,400,060	74,401,818

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0840 State Controller

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	34	11,912	14,440	-2,528	14,323	11,796
005	Finance Budgets	Hours	2,084	359,274	183,865	175,409	451,601	627,011
011	Finance FSCU	Dollars	139,422	18,882	19,825	-943	22,562	21,619
105	Department of Technology	Dollars	139,422	13,563	13,793	-230	16,737	16,507
110	FI\$Cal Project	Dollars	139,422	45,506	38,936	6,570	45,506	52,076
115	Department of FI\$Cal	Users	186	1,090,416	1,305,498	-215,082	1,124,478	909,397
201	Controller Accounting	Records	15,639	103,988	84,505	19,483	109,187	128,669
202	Controller Claims Audits	Warrants	196,615	523,581	305,056	218,525	549,760	768,284
203	Controller Payroll Disbursements	Warrants	23,023	6,538	9,444	-2,906	6,865	3,959
204	Controller General Disbursements	Warrants	196,615	-323,814	119,759	-443,573	50,854	-392,720
205	Controller Field Audits	Hours	122	24,270	15,055	9,215	25,483	34,698
211	Controller PPSD	Positions	879	125,513	116,242	9,271	131,789	141,060
212	Controller CSPS Project	Positions	879	77,350	46,520	30,830	81,217	112,047
302	Treasurer Item Processing	Warrants	219,638	2,079	7,629	-5,550	9,947	4,397
303	Treasurer Cash Management	Dollars	139,422	12,797	11,831	966	13,312	14,278
400	Personnel Board	Positions	879	7,634	10,265	-2,631	7,933	5,302
405	Personnel Board CRU	Hours	435	58,142	55,044	3,098	0	3,098
410	Human Resources	Positions	879	125,733	71,299	54,434	103,148	157,582
510	Office of Administrative Law	Hours	185	34,884	24,688	10,196	36,675	46,871
520	State Library	Dollars	139,422	2,246	1,920	326	2,375	2,701
600	Health Benefits for Annuitants (Retired)	Dollars	13,673,113	9,383,734	8,752,781	630,953	11,313,502	11,944,456
601	Dental Benefits for Annuitants (Retired)	Dollars	581,743	436,915	446,794	-9,879	468,290	458,411
605	Justice Legal	Hours	1,308	31,303	28,189	3,114	35,074	38,189
607	Justice Tort Liability	Hours	92	6,148	6,060	88	7,092	7,180
799	State Auditors	Hours	6,070	738,168	730,266	7,902	929,055	936,957
Totals:				12,916,761	12,419,704	497,057	15,556,766	16,053,824

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0845 Department of Insurance

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	283	99,474	166,056	-66,582	119,607	53,025
005	Finance Budgets	Hours	857	147,693	139,998	7,695	185,647	193,342
011	Finance FSCU	Dollars	266,820	36,136	42,212	-6,076	43,178	37,102
105	Department of Technology	Dollars	266,820	25,957	29,369	-3,412	32,031	28,618
110	FI\$Cal Project	Dollars	266,820	87,087	82,905	4,182	87,087	91,269
115	Department of FI\$Cal	Users	58	339,821	458,313	-118,492	350,437	231,945
201	Controller Accounting	Records	22,726	151,109	137,480	13,629	158,664	172,293
202	Controller Claims Audits	Warrants	3,547	9,446	9,611	-165	9,918	9,752
203	Controller Payroll Disbursements	Warrants	30,817	8,751	12,849	-4,098	9,189	5,091
204	Controller General Disbursements	Warrants	3,547	-5,842	3,773	-9,615	917	-8,697
205	Controller Field Audits	Hours	234	46,448	32,040	14,408	48,771	63,179
211	Controller PPSD	Positions	1,230	175,686	169,988	5,698	184,471	190,169
212	Controller CSPS Project	Positions	1,230	108,270	68,030	40,240	113,683	153,923
302	Treasurer Item Processing	Warrants	34,364	325	1,820	-1,495	1,556	62
303	Treasurer Cash Management	Dollars	266,820	24,491	25,192	-701	25,476	24,775
400	Personnel Board	Positions	1,230	10,686	15,010	-4,324	11,104	6,780
410	Human Resources	Positions	1,230	175,994	104,265	71,729	144,381	216,110
510	Office of Administrative Law	Hours	258	48,542	38,671	9,871	51,035	60,906
520	State Library	Dollars	266,820	4,297	4,089	208	4,546	4,754
600	Health Benefits for Annuitants (Retired)	Dollars	18,703,340	12,835,934	12,829,719	6,215	15,475,649	15,481,864
601	Dental Benefits for Annuitants (Retired)	Dollars	798,000	599,335	646,131	-46,796	642,372	595,576
605	Justice Legal	Hours	2,503	59,907	60,022	-115	67,124	67,009
607	Justice Tort Liability	Hours	176	11,767	12,857	-1,090	13,574	12,484
799	State Auditors	Hours	214	25,975	43,006	-17,031	32,692	15,661
Totals:				15,027,290	15,133,406	-106,116	17,813,108	17,706,992

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0890 Secretary of State

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	46	16,169	18,565	-2,396	19,441	17,045
005	Finance Budgets	Hours	1,686	290,654	281,863	8,791	365,346	374,137
011	Finance FSCU	Dollars	187,974	25,458	25,158	300	30,419	30,719
105	Department of Technology	Dollars	187,974	18,286	17,504	782	22,566	23,348
110	FI\$Cal Project	Dollars	187,974	61,353	49,410	11,943	61,353	73,295
115	Department of FI\$Cal	Users	51	298,808	368,039	-69,231	308,142	238,912
201	Controller Accounting	Records	49,661	330,204	158,543	171,661	346,714	518,375
202	Controller Claims Audits	Warrants	19,239	51,233	32,764	18,469	53,794	72,263
203	Controller Payroll Disbursements	Warrants	17,911	5,086	6,118	-1,032	5,341	4,309
204	Controller General Disbursements	Warrants	19,239	-31,686	12,863	-44,549	4,976	-39,572
205	Controller Field Audits	Hours	230	45,672	25,864	19,808	47,955	67,763
211	Controller PPSD	Positions	662	94,493	80,411	14,082	99,217	113,299
212	Controller CSPS Project	Positions	662	58,233	32,181	26,052	61,144	87,196
302	Treasurer Item Processing	Warrants	37,150	352	1,461	-1,109	1,682	573
303	Treasurer Cash Management	Dollars	187,974	17,254	15,014	2,240	17,948	20,188
400	Personnel Board	Positions	662	5,747	7,101	-1,354	5,972	4,618
410	Human Resources	Positions	662	94,658	49,322	45,336	77,655	122,991
510	Office of Administrative Law	Hours	152	28,567	50,469	-21,902	30,034	8,133
520	State Library	Dollars	187,974	3,028	2,437	591	3,202	3,793
600	Health Benefits for Annuitants (Retired)	Dollars	9,149,248	6,279,047	5,385,928	893,119	7,570,335	8,463,454
601	Dental Benefits for Annuitants (Retired)	Dollars	350,900	263,542	252,400	11,142	282,467	293,609
605	Justice Legal	Hours	1,764	42,204	35,768	6,436	47,288	53,725
607	Justice Tort Liability	Hours	124	8,289	7,698	591	9,562	10,154
799	State Auditors	Hours	178	21,628	13,914	7,714	27,222	34,936
Totals:				8,028,279	6,930,795	1,097,484	9,499,778	10,597,262

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0985 School Finance Authority, California

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2024-25 PAST YEAR ACTUAL COSTS (+)	2024-25 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2026-27 BUDGET YEAR ESTIMATE COSTS (+)	2026-27 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	352	516	-164	423	258
005	Finance Budgets	Hours	510	87,966	92,166	-4,200	110,572	106,372
011	Finance FSCU	Dollars	2,975	403	487	-84	481	397
105	Department of Technology	Dollars	2,975	289	339	-50	357	308
110	FI\$Cal Project	Dollars	2,975	971	957	14	971	985
115	Department of FI\$Cal	Users	3	17,577	13,888	3,689	18,126	21,815
201	Controller Accounting	Records	7,556	50,241	28,865	21,376	52,753	74,129
202	Controller Claims Audits	Warrants	1,952	5,198	2,896	2,302	5,458	7,760
203	Controller Payroll Disbursements	Warrants	354	101	114	-13	106	92
204	Controller General Disbursements	Warrants	1,952	-3,215	1,137	-4,352	505	-3,847
205	Controller Field Audits	Hours	3	518	386	132	544	677
211	Controller PPSD	Positions	14	2,071	1,667	404	2,175	2,579
212	Controller CSPS Project	Positions	14	1,276	667	609	1,340	1,950
302	Treasurer Item Processing	Warrants	2,306	22	75	-53	104	51
303	Treasurer Cash Management	Dollars	2,975	273	291	-18	284	266
400	Personnel Board	Positions	14	126	147	-21	131	110
410	Human Resources	Positions	14	2,075	1,022	1,053	1,702	2,755
510	Office of Administrative Law	Hours	94	17,672	18,134	-462	18,580	18,118
520	State Library	Dollars	2,975	48	47	1	51	52
600	Health Benefits for Annuitants (Retired)	Dollars	121,971	83,707	69,569	14,138	100,922	115,060
601	Dental Benefits for Annuitants (Retired)	Dollars	6,413	4,817	4,625	192	5,162	5,354
605	Justice Legal	Hours	28	668	700	-32	748	716
607	Justice Tort Liability	Hours	2	131	164	-33	152	119
799	State Auditors	Hours	2	274	281	-7	344	337
Totals:				273,562	239,140	34,422	321,992	356,414