

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3125 California Tahoe Conservancy

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	3	1,054	7,736	-6,682	1,268	-5,414
005	Finance Budgets	Hours	855	147,448	131,598	15,850	185,339	201,189
011	Finance FSCU	Dollars	10,908	1,477	2,656	-1,179	1,765	586
105	Department of Technology	Dollars	10,908	1,061	1,848	-787	1,309	523
110	FI\$Cal Project	Dollars	10,908	3,560	5,216	-1,656	3,560	1,905
115	Department of FI\$Cal	Users	10	58,590	69,441	-10,851	60,420	49,569
150	General Services CFS	Hours	4,120	421,036	485,778	-64,742	477,939	413,197
201	Controller Accounting	Records	7,241	48,147	34,508	13,639	50,554	64,192
202	Controller Claims Audits	Warrants	1,078	2,871	1,792	1,079	3,014	4,093
203	Controller Payroll Disbursements	Warrants	1,293	367	476	-109	386	277
204	Controller General Disbursements	Warrants	1,078	-1,775	703	-2,478	279	-2,200
205	Controller Field Audits	Hours	10	1,899	1,930	-31	1,994	1,962
211	Controller PPSD	Positions	55	7,914	6,944	970	8,309	9,279
212	Controller CSPS Project	Positions	55	4,877	2,779	2,098	5,121	7,219
302	Treasurer Item Processing	Warrants	2,371	22	98	-76	107	32
303	Treasurer Cash Management	Dollars	10,908	1,001	1,585	-584	1,042	458
400	Personnel Board	Positions	55	481	613	-132	500	368
410	Human Resources	Positions	55	7,928	4,259	3,669	6,504	10,172
510	Office of Administrative Law	Hours	1	256	437	-181	269	88
520	State Library	Dollars	10,908	176	257	-81	186	105
600	Health Benefits for Annuitants (Retired)	Dollars	912,609	626,315	556,265	70,050	755,117	825,168
601	Dental Benefits for Annuitants (Retired)	Dollars	38,620	29,005	29,045	-40	31,088	31,049
605	Justice Legal	Hours	102	2,449	3,790	-1,341	2,744	1,403
607	Justice Tort Liability	Hours	7	481	819	-338	555	216
799	State Auditors	Hours	8	1,003	1,405	-402	1,263	861
Totals:				1,367,644	1,351,978	15,666	1,600,632	1,616,298

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3360 Energy Resources Conservation and Development Commission

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	131	46,046	100,562	-54,516	55,366	850
005	Finance Budgets	Hours	3,008	518,737	499,561	19,176	652,044	671,220
011	Finance FSCU	Dollars	538,722	72,960	45,746	27,214	87,179	114,393
105	Department of Technology	Dollars	538,722	52,407	31,828	20,579	64,671	85,251
110	FI\$Cal Project	Dollars	538,722	175,833	89,846	85,987	175,833	261,820
115	Department of FI\$Cal	Users	48	281,231	368,039	-86,808	290,016	203,209
201	Controller Accounting	Records	30,923	205,612	143,252	62,360	215,893	278,253
202	Controller Claims Audits	Warrants	4,433	11,805	8,044	3,761	12,395	16,156
203	Controller Payroll Disbursements	Warrants	22,724	6,453	6,430	23	6,776	6,799
204	Controller General Disbursements	Warrants	4,433	-7,301	3,158	-10,459	1,147	-9,312
205	Controller Field Audits	Hours	478	94,974	102,490	-7,516	99,722	92,206
211	Controller PPSD	Positions	911	130,118	100,687	29,431	136,624	166,056
212	Controller CSPS Project	Positions	911	80,188	40,295	39,893	84,197	124,090
302	Treasurer Item Processing	Warrants	27,157	257	979	-722	1,230	508
303	Treasurer Cash Management	Dollars	538,722	49,448	27,301	22,147	51,438	73,585
400	Personnel Board	Positions	911	7,914	8,891	-977	8,224	7,247
405	Personnel Board CRU	Hours	758	101,220	93,341	7,879	0	7,879
410	Human Resources	Positions	911	130,346	61,759	68,587	106,933	175,520
510	Office of Administrative Law	Hours	214	40,206	129,559	-89,353	42,271	-47,082
520	State Library	Dollars	538,722	8,677	4,431	4,246	9,178	13,423
600	Health Benefits for Annuitants (Retired)	Dollars	12,025,939	8,253,294	6,907,161	1,346,133	9,950,587	11,296,719
601	Dental Benefits for Annuitants (Retired)	Dollars	488,028	366,532	322,198	44,334	392,852	437,186
605	Justice Legal	Hours	5,054	120,955	65,036	55,919	135,526	191,445
607	Justice Tort Liability	Hours	356	23,758	13,922	9,836	27,406	37,242
799	State Auditors	Hours	846	102,896	25,298	77,598	129,504	207,102
Totals:				10,874,568	9,199,814	1,674,754	12,737,011	14,411,765

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3480 Department of Conservation

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	61	21,441	23,722	-2,281	25,781	23,500
005	Finance Budgets	Hours	1,937	334,090	500,961	-166,871	419,945	253,074
011	Finance FSCU	Dollars	252,869	34,247	32,176	2,071	40,921	42,991
105	Department of Technology	Dollars	252,869	24,599	22,386	2,213	30,356	32,569
110	FI\$Cal Project	Dollars	252,869	82,534	63,193	19,341	82,534	101,874
115	Department of FI\$Cal	Users	72	421,847	555,531	-133,684	435,025	301,341
201	Controller Accounting	Records	26,567	176,648	118,491	58,157	185,481	243,638
202	Controller Claims Audits	Warrants	5,032	13,400	7,817	5,583	14,070	19,653
203	Controller Payroll Disbursements	Warrants	18,334	5,206	6,365	-1,159	5,467	4,308
204	Controller General Disbursements	Warrants	5,032	-8,287	3,069	-11,356	1,302	-10,055
205	Controller Field Audits	Hours	222	44,019	24,513	19,506	46,220	65,726
211	Controller PPSD	Positions	734	104,906	91,521	13,385	110,151	123,537
212	Controller CSPS Project	Positions	734	64,650	36,627	28,023	67,883	95,906
302	Treasurer Item Processing	Warrants	23,366	221	966	-745	1,058	313
303	Treasurer Cash Management	Dollars	252,869	23,210	19,202	4,008	24,144	28,153
400	Personnel Board	Positions	734	6,381	8,082	-1,701	6,630	4,929
405	Personnel Board CRU	Hours	0	0	0	0	85,212	85,212
410	Human Resources	Positions	734	105,090	56,136	48,954	86,213	135,167
510	Office of Administrative Law	Hours	254	47,836	20,974	26,862	50,293	77,155
520	State Library	Dollars	252,869	4,073	3,117	956	4,308	5,264
600	Health Benefits for Annuitants (Retired)	Dollars	11,157,812	7,657,506	6,861,962	795,544	9,232,275	10,027,819
601	Dental Benefits for Annuitants (Retired)	Dollars	443,089	332,780	316,763	16,017	356,677	372,695
605	Justice Legal	Hours	2,424	58,019	45,825	12,194	65,008	77,202
607	Justice Tort Liability	Hours	167	11,152	9,827	1,325	12,864	14,188
799	State Auditors	Hours	191	23,261	17,709	5,552	29,276	34,827
Totals:				9,588,830	8,846,935	741,895	11,419,093	12,160,988

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3540 Department of Forestry and Fire 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	758	266,437	344,488	-78,051	320,360	242,309
005	Finance Budgets	Hours	6,073	1,047,269	1,403,484	-356,215	1,316,399	960,183
011	Finance FSCU	Dollars	3,128,497	423,699	466,388	-42,689	506,272	463,583
105	Department of Technology	Dollars	3,128,497	304,343	324,492	-20,149	375,564	355,415
110	FI\$Cal Project	Dollars	3,128,497	1,021,107	915,990	105,117	1,021,107	1,126,224
115	Department of FI\$Cal	Users	2,456	14,389,676	18,374,185	-3,984,509	14,839,173	10,854,664
201	Controller Accounting	Records	397,267	2,641,493	1,770,254	871,239	2,773,567	3,644,806
202	Controller Claims Audits	Warrants	107,367	285,915	188,115	97,800	300,211	398,011
203	Controller Payroll Disbursements	Warrants	327,088	92,884	109,425	-16,541	97,528	80,988
204	Controller General Disbursements	Warrants	107,367	-176,827	73,850	-250,677	27,770	-222,907
205	Controller Field Audits	Hours	2,771	550,375	358,425	191,950	577,894	769,844
211	Controller PPSD	Positions	10,851	1,549,965	1,285,049	264,916	1,627,463	1,892,380
212	Controller CSPS Project	Positions	10,851	955,193	514,280	440,913	1,002,953	1,443,866
302	Treasurer Item Processing	Warrants	434,455	4,112	17,739	-13,627	19,676	6,049
303	Treasurer Cash Management	Dollars	3,128,497	287,158	278,335	8,823	298,712	307,536
400	Personnel Board	Positions	10,851	94,273	113,474	-19,201	97,962	78,761
410	Human Resources	Positions	10,851	1,552,679	788,209	764,470	1,273,780	2,038,250
510	Office of Administrative Law	Hours	1,018	191,585	184,835	6,750	201,423	208,172
520	State Library	Dollars	3,128,497	50,388	45,174	5,214	53,297	58,511
600	Health Benefits for Annuitants (Retired)	Dollars	166,722,906	114,420,430	100,262,896	14,157,534	137,951,034	152,108,568
601	Dental Benefits for Annuitants (Retired)	Dollars	7,682,005	5,769,539	5,293,205	476,334	6,183,845	6,660,180
605	Justice Legal	Hours	29,351	702,416	663,069	39,347	787,033	826,381
607	Justice Tort Liability	Hours	2,069	137,968	142,164	-4,196	159,151	154,954
799	State Auditors	Hours	2,740	333,190	305,402	27,788	419,351	447,139
Totals:				146,895,266	134,222,927	12,672,339	172,231,526	184,903,864

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3600 Department of Fish and Wildlife

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	1,044	366,966	202,155	164,811	441,235	606,046
005	Finance Budgets	Hours	2,008	346,195	440,062	-93,867	435,161	341,294
011	Finance FSCU	Dollars	744,900	100,883	171,418	-70,535	120,544	50,009
105	Department of Technology	Dollars	744,900	72,465	119,265	-46,800	89,422	42,622
110	FI\$Cal Project	Dollars	744,900	243,127	336,668	-93,541	243,127	149,586
115	Department of FI\$Cal	Users	362	2,120,954	2,916,537	-795,583	2,187,207	1,391,624
201	Controller Accounting	Records	145,885	970,013	763,482	206,531	1,018,514	1,225,045
202	Controller Claims Audits	Warrants	32,865	87,518	65,477	22,041	91,894	113,936
203	Controller Payroll Disbursements	Warrants	74,401	21,128	25,352	-4,224	22,184	17,960
204	Controller General Disbursements	Warrants	32,865	-54,127	25,705	-79,832	8,500	-71,331
205	Controller Field Audits	Hours	653	129,674	130,477	-803	136,158	135,355
211	Controller PPSD	Positions	3,251	464,378	433,025	31,353	487,597	518,950
212	Controller CSPS Project	Positions	3,251	286,181	173,298	112,883	300,490	413,374
302	Treasurer Item Processing	Warrants	107,266	1,015	4,572	-3,557	4,858	1,301
303	Treasurer Cash Management	Dollars	744,900	68,373	102,301	-33,928	71,124	37,196
400	Personnel Board	Positions	3,251	28,245	38,237	-9,992	29,350	19,358
410	Human Resources	Positions	3,251	465,191	265,604	199,587	381,632	581,219
510	Office of Administrative Law	Hours	1,539	289,801	227,658	62,143	304,682	366,825
520	State Library	Dollars	744,900	11,997	16,604	-4,607	12,690	8,083
600	Health Benefits for Annuitants (Retired)	Dollars	39,162,882	26,877,134	25,999,346	877,788	32,404,426	33,282,214
601	Dental Benefits for Annuitants (Retired)	Dollars	1,661,913	1,248,173	1,275,271	-27,098	1,337,804	1,310,706
605	Justice Legal	Hours	6,988	167,247	243,703	-76,456	187,394	110,937
607	Justice Tort Liability	Hours	493	32,850	52,247	-19,396	37,894	18,498
799	State Auditors	Hours	563	68,522	94,727	-26,205	86,241	60,036
Totals:				34,413,903	34,123,191	290,712	40,440,130	40,730,842

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3760 State Coastal Conservancy

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	49	17,223	2,063	15,160	20,709	35,870
005	Finance Budgets	Hours	471	81,217	197,164	-115,947	102,088	-13,859
011	Finance FSCU	Dollars	31,259	4,233	2,481	1,752	5,059	6,811
105	Department of Technology	Dollars	31,259	3,041	1,726	1,315	3,753	5,067
110	FI\$Cal Project	Dollars	31,259	10,203	4,872	5,331	10,203	15,533
115	Department of FI\$Cal	Users	18	105,462	145,827	-40,365	108,756	68,391
201	Controller Accounting	Records	16,581	110,250	78,415	31,835	115,762	147,597
202	Controller Claims Audits	Warrants	2,351	6,261	3,752	2,509	6,574	9,082
203	Controller Payroll Disbursements	Warrants	1,841	523	725	-202	549	347
204	Controller General Disbursements	Warrants	2,351	-3,872	1,473	-5,345	608	-4,737
205	Controller Field Audits	Hours	33	6,633	1,930	4,703	6,965	11,669
211	Controller PPSD	Positions	84	11,999	11,944	55	12,599	12,654
212	Controller CSPS Project	Positions	84	7,395	4,780	2,615	7,764	10,379
302	Treasurer Item Processing	Warrants	4,192	40	170	-130	190	60
303	Treasurer Cash Management	Dollars	31,259	2,869	1,480	1,389	2,985	4,374
400	Personnel Board	Positions	84	730	1,055	-325	758	433
410	Human Resources	Positions	84	12,020	7,326	4,694	9,861	14,555
510	Office of Administrative Law	Hours	4	736	437	299	774	1,073
520	State Library	Dollars	31,259	503	240	263	533	796
600	Health Benefits for Annuitants (Retired)	Dollars	1,038,677	712,834	740,688	-27,854	859,429	831,576
601	Dental Benefits for Annuitants (Retired)	Dollars	42,685	32,058	34,076	-2,018	34,360	32,343
605	Justice Legal	Hours	293	7,018	3,527	3,491	7,864	11,355
607	Justice Tort Liability	Hours	21	1,378	737	641	1,590	2,231
799	State Auditors	Hours	24	2,875	1,405	1,470	3,619	5,089
Totals:				1,133,630	1,248,293	-114,663	1,323,351	1,208,688

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3790 Department of Parks and Recreation

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	176	61,864	96,952	-35,088	74,384	39,296
005	Finance Budgets	Hours	2,632	453,781	704,425	-250,644	570,395	319,750
011	Finance FSCU	Dollars	725,904	98,311	131,582	-33,271	117,470	84,199
105	Department of Technology	Dollars	725,904	70,617	91,549	-20,932	87,142	66,210
110	FI\$Cal Project	Dollars	725,904	236,927	258,429	-21,502	236,927	215,425
115	Department of FI\$Cal	Users	633	3,708,740	4,992,834	-1,284,094	3,824,592	2,540,497
201	Controller Accounting	Records	234,099	1,556,562	1,270,094	286,468	1,634,390	1,920,858
202	Controller Claims Audits	Warrants	48,494	129,138	96,631	32,507	135,595	168,102
203	Controller Payroll Disbursements	Warrants	100,061	28,415	32,471	-4,056	29,835	25,779
204	Controller General Disbursements	Warrants	48,494	-79,867	37,936	-117,803	12,543	-105,260
205	Controller Field Audits	Hours	701	139,277	109,824	29,453	146,241	175,694
211	Controller PPSP	Positions	7,040	1,005,593	918,130	87,463	1,055,873	1,143,336
212	Controller CSPS Project	Positions	7,040	619,715	367,438	252,277	650,700	902,977
302	Treasurer Item Processing	Warrants	148,555	1,406	6,125	-4,719	6,728	2,009
303	Treasurer Cash Management	Dollars	725,904	66,629	78,527	-11,898	69,310	57,412
400	Personnel Board	Positions	7,040	61,163	81,074	-19,911	63,556	43,645
405	Personnel Board CRU	Hours	1,260	168,256	155,158	13,098	0	13,098
410	Human Resources	Positions	7,040	1,007,354	563,152	444,202	826,408	1,270,610
510	Office of Administrative Law	Hours	334	62,918	31,024	31,894	66,149	98,044
520	State Library	Dollars	725,904	11,691	12,745	-1,054	12,367	11,313
600	Health Benefits for Annuitants (Retired)	Dollars	39,285,759	26,961,463	25,912,424	1,049,039	32,506,098	33,555,136
601	Dental Benefits for Annuitants (Retired)	Dollars	1,656,339	1,243,987	1,264,138	-20,151	1,333,316	1,313,165
605	Justice Legal	Hours	6,810	162,981	187,062	-24,081	182,615	158,534
607	Justice Tort Liability	Hours	480	32,013	40,127	-8,114	36,928	28,814
799	State Auditors	Hours	1,463	177,978	107,094	70,884	224,002	294,886
Totals:				37,986,910	37,546,945	439,965	43,903,565	44,343,530

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3820 San Francisco Bay Conservation and Development Commission

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	3	1,054	1,547	-492	1,268	775
005	Finance Budgets	Hours	375	64,739	135,332	-70,593	81,376	10,783
011	Finance FSCU	Dollars	12,482	1,690	1,761	-71	2,020	1,949
105	Department of Technology	Dollars	12,482	1,214	1,225	-11	1,498	1,488
110	FI\$Cal Project	Dollars	12,482	4,074	3,458	616	4,074	4,690
115	Department of FI\$Cal	Users	7	41,013	55,553	-14,540	42,294	27,754
150	General Services CFS	Hours	2,693	275,184	238,620	36,564	312,375	348,939
201	Controller Accounting	Records	2,698	17,939	12,154	5,785	18,836	24,622
202	Controller Claims Audits	Warrants	320	852	830	22	895	917
203	Controller Payroll Disbursements	Warrants	1,906	541	516	25	568	594
204	Controller General Disbursements	Warrants	320	-527	326	-853	83	-770
205	Controller Field Audits	Hours	11	2,173	1,351	822	2,281	3,103
211	Controller PPSD	Positions	86	12,313	10,694	1,619	12,929	14,548
212	Controller CSPS Project	Positions	86	7,588	4,280	3,308	7,968	11,276
302	Treasurer Item Processing	Warrants	2,226	21	82	-61	101	40
303	Treasurer Cash Management	Dollars	12,482	1,146	1,051	95	1,192	1,286
400	Personnel Board	Positions	86	749	944	-195	778	583
410	Human Resources	Positions	86	12,335	6,559	5,776	10,119	15,895
510	Office of Administrative Law	Hours	57	10,695	10,487	208	11,245	11,453
520	State Library	Dollars	12,482	201	171	30	213	243
600	Health Benefits for Annuitants (Retired)	Dollars	726,534	498,614	460,615	37,999	601,154	639,153
601	Dental Benefits for Annuitants (Retired)	Dollars	28,076	21,086	21,251	-165	22,600	22,435
605	Justice Legal	Hours	117	2,802	2,507	295	3,140	3,435
607	Justice Tort Liability	Hours	8	550	573	-23	635	612
799	State Auditors	Hours	9	1,148	984	164	1,445	1,609
Totals:				979,197	972,871	6,326	1,141,087	1,147,413

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3840 Delta Protection Commission

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 (=)
005	Finance Budgets	Hours	55	9,463	8,167	1,296	11,895	13,191
011	Finance FSCU	Dollars	1,994	270	315	-45	323	278
105	Department of Technology	Dollars	1,994	194	219	-25	239	214
110	FI\$Cal Project	Dollars	1,994	651	619	32	651	683
115	Department of FI\$Cal	Users	1	5,859	20,832	-14,973	6,042	-8,931
150	General Services CFS	Hours	2,178	222,584	270,000	-47,416	252,666	205,250
201	Controller Accounting	Records	1,693	11,257	6,521	4,736	11,820	16,556
202	Controller Claims Audits	Warrants	157	418	190	228	439	667
203	Controller Payroll Disbursements	Warrants	130	37	63	-26	39	13
204	Controller General Disbursements	Warrants	157	-259	75	-334	41	-293
205	Controller Field Audits	Hours	2	348	193	155	365	520
211	Controller PPSD	Positions	7	1,057	1,111	-54	1,110	1,056
212	Controller CSPS Project	Positions	7	651	445	206	684	890
302	Treasurer Item Processing	Warrants	287	3	12	-9	13	4
303	Treasurer Cash Management	Dollars	1,994	183	188	-5	190	185
400	Personnel Board	Positions	7	64	98	-34	67	33
410	Human Resources	Positions	7	1,059	681	378	869	1,247
510	Office of Administrative Law	Hours	0	47	0	47	49	97
520	State Library	Dollars	1,994	32	31	1	34	35
600	Health Benefits for Annuitants (Retired)	Dollars	93,654	64,274	69,456	-5,182	77,492	72,309
601	Dental Benefits for Annuitants (Retired)	Dollars	3,297	2,476	3,431	-955	2,654	1,698
605	Justice Legal	Hours	19	448	437	11	502	512
607	Justice Tort Liability	Hours	1	88	82	6	102	108
799	State Auditors	Hours	2	184	141	43	231	274
Totals:				321,388	383,307	-61,919	368,515	306,596

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3855 Sierra Nevada Conservancy

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	3	1,054	76,839	-75,784	1,268	-74,517
005	Finance Budgets	Hours	277	47,747	66,499	-18,752	60,018	41,266
011	Finance FSCU	Dollars	13,616	1,844	2,057	-213	2,203	1,990
105	Department of Technology	Dollars	13,616	1,325	1,431	-106	1,635	1,528
110	FI\$Cal Project	Dollars	13,616	4,444	4,039	405	4,444	4,849
115	Department of FI\$Cal	Users	8	46,872	62,497	-15,625	48,336	32,711
150	General Services CFS	Hours	2,333	238,434	317,568	-79,134	270,658	191,524
201	Controller Accounting	Records	5,449	36,231	25,063	11,168	38,043	49,211
202	Controller Claims Audits	Warrants	922	2,455	1,481	974	2,578	3,552
203	Controller Payroll Disbursements	Warrants	1,242	353	523	-170	370	200
204	Controller General Disbursements	Warrants	922	-1,518	582	-2,100	238	-1,862
205	Controller Field Audits	Hours	12	2,369	1,544	825	2,488	3,313
211	Controller PPSD	Positions	76	10,856	9,860	996	11,399	12,395
212	Controller CSPA Project	Positions	76	6,690	3,946	2,744	7,025	9,769
302	Treasurer Item Processing	Warrants	2,164	20	97	-77	98	21
303	Treasurer Cash Management	Dollars	13,616	1,250	1,227	23	1,300	1,323
400	Personnel Board	Positions	76	660	871	-211	686	475
405	Personnel Board CRU	Hours	0	0	0	0	26,868	26,868
410	Human Resources	Positions	76	10,875	6,048	4,827	8,922	13,749
510	Office of Administrative Law	Hours	2	320	437	-117	336	220
520	State Library	Dollars	13,616	219	199	20	232	252
600	Health Benefits for Annuitants (Retired)	Dollars	745,868	511,882	495,314	16,568	617,151	633,720
601	Dental Benefits for Annuitants (Retired)	Dollars	30,259	22,726	24,350	-1,624	24,358	22,734
605	Justice Legal	Hours	128	3,057	2,915	142	3,425	3,567
607	Justice Tort Liability	Hours	9	600	655	-55	692	637
799	State Auditors	Hours	10	1,253	1,124	129	1,577	1,705
Totals:				952,020	1,107,166	-155,146	1,136,348	981,203

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3860 Department of Water Resources

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	1,566	550,449	1,092,255	-541,806	661,853	120,046
005	Finance Budgets	Hours	6,085	1,049,300	999,355	49,945	1,318,952	1,368,897
011	Finance FSCU	Dollars	4,800,665	650,164	597,865	52,299	776,872	829,171
105	Department of Technology	Dollars	4,800,665	467,013	415,968	51,045	576,301	627,346
110	FI\$Cal Project	Dollars	4,800,665	1,566,884	1,174,212	392,672	1,566,884	1,959,556
115	Department of FI\$Cal	Users	94	550,745	638,861	-88,116	567,949	479,833
201	Controller Accounting	Records	70,717	470,209	327,051	143,158	493,719	636,877
202	Controller Claims Audits	Warrants	18,342	48,844	33,336	15,508	51,286	66,795
203	Controller Payroll Disbursements	Warrants	96,580	27,426	27,928	-502	28,797	28,296
204	Controller General Disbursements	Warrants	18,342	-30,208	13,087	-43,295	4,744	-38,551
205	Controller Field Audits	Hours	6,612	1,313,160	755,646	557,514	1,378,818	1,936,332
211	Controller PPSD	Positions	3,696	527,988	492,188	35,800	554,387	590,186
212	Controller CSPS Project	Positions	3,696	325,382	196,975	128,407	341,651	470,057
302	Treasurer Item Processing	Warrants	114,922	1,088	4,218	-3,130	5,205	2,074
303	Treasurer Cash Management	Dollars	4,800,665	440,643	356,799	83,844	458,372	542,217
400	Personnel Board	Positions	3,696	32,114	43,462	-11,348	33,370	22,022
405	Personnel Board CRU	Hours	1,260	168,256	155,158	13,098	0	13,098
410	Human Resources	Positions	3,696	528,912	301,893	227,019	433,906	660,925
510	Office of Administrative Law	Hours	871	163,989	105,526	58,463	172,410	230,872
520	State Library	Dollars	4,800,665	77,320	57,909	19,411	81,784	101,195
600	Health Benefits for Annuitants (Retired)	Dollars	55,060,916	37,787,811	37,157,612	630,199	45,558,889	46,189,088
601	Dental Benefits for Annuitants (Retired)	Dollars	2,398,116	1,801,096	1,839,335	-38,239	1,930,431	1,892,191
605	Justice Legal	Hours	45,039	1,077,873	849,986	227,887	1,207,719	1,435,606
607	Justice Tort Liability	Hours	3,175	211,711	182,290	29,421	244,216	273,637
799	State Auditors	Hours	3,840	467,030	330,278	136,752	587,802	724,554
Totals:				50,275,196	48,149,193	2,126,003	59,036,317	61,162,320

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3875 Sacramento-San Joaquin Delta Conservancy

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	83	14,250	21,000	-6,750	17,912	11,162
011	Finance FSCU	Dollars	3,191	432	597	-165	516	352
105	Department of Technology	Dollars	3,191	310	416	-106	383	277
110	FI\$Cal Project	Dollars	3,191	1,042	1,173	-131	1,042	910
115	Department of FI\$Cal	Users	8	46,872	76,386	-29,514	48,336	18,822
150	General Services CFS	Hours	1,983	202,615	258,690	-56,075	229,998	173,922
201	Controller Accounting	Records	2,439	16,217	14,115	2,102	17,028	19,130
202	Controller Claims Audits	Warrants	275	732	738	-6	769	763
203	Controller Payroll Disbursements	Warrants	432	123	137	-14	129	114
204	Controller General Disbursements	Warrants	275	-453	290	-743	71	-672
205	Controller Field Audits	Hours	3	556	386	170	584	754
211	Controller PPSD	Positions	15	2,100	2,361	-261	2,205	1,944
212	Controller CSPA Project	Positions	15	1,294	945	349	1,359	1,708
302	Treasurer Item Processing	Warrants	707	7	33	-26	32	6
303	Treasurer Cash Management	Dollars	3,191	293	356	-63	305	242
400	Personnel Board	Positions	15	128	208	-80	133	52
410	Human Resources	Positions	15	2,104	1,448	656	1,726	2,381
510	Office of Administrative Law	Hours	62	11,654	0	11,654	12,252	23,906
520	State Library	Dollars	3,191	51	58	-7	54	48
600	Health Benefits for Annuitants (Retired)	Dollars	242,971	166,749	151,002	15,747	201,040	216,787
601	Dental Benefits for Annuitants (Retired)	Dollars	9,273	6,964	6,280	684	7,464	8,148
605	Justice Legal	Hours	30	717	845	-128	803	674
607	Justice Tort Liability	Hours	2	141	164	-23	162	139
799	State Auditors	Hours	2	293	281	12	369	381
Totals:				475,540	538,425	-62,885	545,094	482,210

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3885 Delta Stewardship Council

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	3,094	-985	2,536	1,551
005	Finance Budgets	Hours	116	20,027	26,600	-6,573	25,173	18,600
011	Finance FSCU	Dollars	25,317	3,429	4,045	-616	4,097	3,481
105	Department of Technology	Dollars	25,317	2,463	2,814	-351	3,039	2,688
110	FI\$Cal Project	Dollars	25,317	8,263	7,944	319	8,263	8,582
115	Department of FI\$Cal	Users	13	76,167	104,162	-27,995	78,546	50,551
150	General Services CFS	Hours	1,973	201,586	280,644	-79,058	228,830	149,771
201	Controller Accounting	Records	3,418	22,727	20,780	1,947	23,863	25,810
202	Controller Claims Audits	Warrants	553	1,473	1,297	176	1,546	1,722
203	Controller Payroll Disbursements	Warrants	1,830	520	682	-162	546	383
204	Controller General Disbursements	Warrants	553	-911	509	-1,420	143	-1,277
205	Controller Field Audits	Hours	22	4,407	3,088	1,319	4,627	5,947
211	Controller PPSD	Positions	75	10,671	10,277	394	11,204	11,598
212	Controller CSPS Project	Positions	75	6,576	4,113	2,463	6,905	9,368
302	Treasurer Item Processing	Warrants	2,383	23	113	-90	108	17
303	Treasurer Cash Management	Dollars	25,317	2,324	2,414	-90	2,417	2,327
400	Personnel Board	Positions	75	649	907	-258	674	416
405	Personnel Board CRU	Hours	323	43,132	39,775	3,357	0	3,357
410	Human Resources	Positions	75	10,689	6,304	4,385	8,769	13,155
510	Office of Administrative Law	Hours	102	19,280	22,722	-3,442	20,270	16,829
520	State Library	Dollars	25,317	408	392	16	431	447
600	Health Benefits for Annuitants (Retired)	Dollars	1,009,750	692,982	704,092	-11,110	835,495	824,385
601	Dental Benefits for Annuitants (Retired)	Dollars	44,019	33,060	33,980	-920	35,434	34,514
605	Justice Legal	Hours	238	5,684	5,743	-59	6,369	6,310
607	Justice Tort Liability	Hours	17	1,116	1,228	-112	1,288	1,176
799	State Auditors	Hours	19	2,329	2,249	80	2,931	3,011
Totals:				1,171,182	1,289,968	-118,786	1,313,505	1,194,719