

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION FEDERAL

Business Unit 8260 California Arts Council

FUNCTION CODE	FUNCTION	UNIT	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	1,653	1,468	185	1,876	2,061
005	Finance Budgets	Hours	171	31,243	75,690	-44,447	37,325	-7,121
011	Finance FSCU	Dollars	15,068	1,945	2,308	-363	2,755	2,392
105	Department of Technology	Dollars	15,068	1,681	1,606	75	2,056	2,131
110	FI\$Cal Project	Dollars	15,068	5,389	4,347	1,042	5,389	6,431
115	Department of FI\$Cal	Users	5	38,109	51,578	-13,469	40,773	27,304
150	General Services CFS	Hours	4,081	441,740	668,589	-226,849	618,410	391,561
201	Controller Accounting	Records	7,395	46,356	50,445	-4,089	48,674	44,585
202	Controller Claims Audits	Warrants	66	294	4,544	-4,250	309	-3,941
203	Controller Payroll Disbursements	Warrants	868	300	327	-27	315	287
204	Controller General Disbursements	Warrants	66	-188	3,779	-3,967	25	-3,942
205	Controller Field Audits	Hours	14	2,682	3,649	-967	2,816	1,849
211	Controller PPSD	Positions	43	5,919	7,682	-1,763	6,214	4,451
212	Controller CSPS Project	Positions	43	15,065	4,215	10,850	15,466	26,315
302	Treasurer Item Processing	Warrants	934	10	115	-105	46	-59
303	Treasurer Cash Management	Dollars	15,068	1,647	1,384	263	1,713	1,976
400	Personnel Board	Positions	43	314	626	-312	403	91
405	Personnel Board CRU	Hours	0	0	0	0	19,754	19,754
410	Human Resources	Positions	43	6,830	5,110	1,720	4,221	5,941
510	Office of Administrative Law	Hours	7	1,274	210	1,064	1,363	2,427
520	State Library	Dollars	15,068	367	207	160	267	427
600	Health Benefits for Annuitants (Retired)	Dollars	472,456	333,763	261,039	72,724	384,633	457,357
601	Dental Benefits for Annuitants (Retired)	Dollars	16,179	12,234	10,817	1,417	12,884	14,300
605	Justice Legal	Hours	259	6,228	7,365	-1,137	7,704	6,567
607	Justice Tort Liability	Hours	11	811	738	73	843	916
799	State Auditors	Hours	10	1,511	1,246	265	1,475	1,740
Totals:				957,175	1,169,084	-211,909	1,217,709	1,005,801

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION FEDERAL

Business Unit 8570 Department of Food and Agriculture

FUNCTION CODE	FUNCTION	UNIT	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	162	53,563	91,520	-37,957	60,773	22,816
005	Finance Budgets	Hours	2,333	426,354	353,785	72,569	509,347	581,915
011	Finance FSCU	Dollars	526,175	67,916	124,346	-56,430	96,206	39,775
105	Department of Technology	Dollars	526,175	58,693	86,501	-27,808	71,789	43,981
110	FI\$Cal Project	Dollars	526,175	188,178	234,167	-45,989	188,178	142,188
115	Department of FI\$Cal	Users	214	1,631,046	1,432,717	198,329	1,745,090	1,943,419
201	Controller Accounting	Records	85,059	533,200	564,382	-31,182	559,860	528,679
202	Controller Claims Audits	Warrants	182	810	51,161	-50,351	851	-49,500
203	Controller Payroll Disbursements	Warrants	37,832	13,058	15,412	-2,354	13,711	11,358
204	Controller General Disbursements	Warrants	182	-518	42,549	-43,066	68	-42,998
205	Controller Field Audits	Hours	643	126,516	155,477	-28,961	132,842	103,882
211	Controller PPSD	Positions	2,055	283,482	323,737	-40,255	297,657	257,402
212	Controller CSPS Project	Positions	2,055	721,553	177,614	543,939	740,762	1,284,701
302	Treasurer Item Processing	Warrants	38,014	393	2,529	-2,136	1,881	-255
303	Treasurer Cash Management	Dollars	526,175	57,505	74,529	-17,024	59,819	42,795
400	Personnel Board	Positions	2,055	15,038	26,363	-11,325	19,327	8,001
405	Personnel Board CRU	Hours	0	0	153,651	-153,651	0	-153,651
410	Human Resources	Positions	2,055	327,163	215,344	111,819	202,167	313,986
510	Office of Administrative Law	Hours	922	167,588	189,188	-21,600	179,240	157,640
520	State Library	Dollars	526,175	12,826	11,147	1,679	9,324	11,002
600	Health Benefits for Annuitants (Retired)	Dollars	22,310,524	15,761,113	16,149,865	-388,752	18,163,332	17,774,580
601	Dental Benefits for Annuitants (Retired)	Dollars	840,256	635,336	651,362	-16,026	669,096	653,070
605	Justice Legal	Hours	5,739	138,215	168,205	-29,990	170,982	140,991
607	Justice Tort Liability	Hours	375	28,317	38,249	-9,932	29,432	19,500
799	State Auditors	Hours	545	84,609	65,432	19,177	82,633	101,810
Totals:				21,331,955	21,399,232	-67,277	24,004,367	23,937,090

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION FEDERAL

Business Unit 8660 Public Utilities Commission

FUNCTION CODE	FUNCTION	UNIT	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	203	67,119	56,282	10,837	76,154	86,991
005	Finance Budgets	Hours	2,279	416,511	693,544	-277,033	497,587	220,554
011	Finance FSCU	Dollars	656,389	84,723	76,812	7,911	120,014	127,925
105	Department of Technology	Dollars	656,389	73,218	53,434	19,784	89,555	109,339
110	FI\$Cal Project	Dollars	656,389	234,746	144,652	90,094	234,746	324,841
115	Department of FI\$Cal	Users	86	655,467	590,279	65,188	701,298	766,486
201	Controller Accounting	Records	47,059	294,994	271,792	23,202	309,743	332,945
202	Controller Claims Audits	Warrants	3	13	12,854	-12,841	14	-12,827
203	Controller Payroll Disbursements	Warrants	38,110	13,154	14,470	-1,316	13,812	12,497
204	Controller General Disbursements	Warrants	3	-9	10,690	-10,699		-10,697
205	Controller Field Audits	Hours	608	119,497	62,839	56,658	125,472	182,129
211	Controller PPSD	Positions	1,616	223,000	221,561	1,439	234,150	235,590
212	Controller CSPA Project	Positions	1,616	567,607	121,556	446,051	582,717	1,028,768
302	Treasurer Item Processing	Warrants	38,113	394	1,756	-1,362	1,886	524
303	Treasurer Cash Management	Dollars	656,389	71,736	46,039	25,697	74,623	100,320
400	Personnel Board	Positions	1,616	11,829	18,042	-6,213	15,203	8,990
405	Personnel Board CRU	Hours	0	0	92,434	-92,434	0	-92,434
410	Human Resources	Positions	1,616	257,362	147,379	109,983	159,034	269,016
510	Office of Administrative Law	Hours	99	17,995	10,057	7,938	19,246	27,184
520	State Library	Dollars	656,389	15,999	6,886	9,113	11,631	20,745
600	Health Benefits for Annuitants (Retired)	Dollars	24,868,676	17,568,302	16,344,406	1,223,896	20,245,962	21,469,859
601	Dental Benefits for Annuitants (Retired)	Dollars	927,170	701,053	682,954	18,099	738,306	756,405
605	Justice Legal	Hours	7,159	172,419	103,920	68,499	213,295	281,794
607	Justice Tort Liability	Hours	468	35,326	23,628	11,698	36,715	48,413
799	State Auditors	Hours	424	65,844	40,506	25,338	64,306	89,644
Totals:				21,668,300	19,848,772	1,819,528	24,565,473	26,385,001

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION FEDERAL

Business Unit 8940 Military Department

FUNCTION CODE	FUNCTION	UNIT	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	54	17,854	35,727	-17,873	20,258	2,385
005	Finance Budgets	Hours	1,541	281,657	685,322	-403,665	336,484	-67,181
011	Finance FSCU	Dollars	173,823	22,436	48,795	-26,359	31,782	5,423
105	Department of Technology	Dollars	173,823	19,389	33,944	-14,555	23,716	9,161
110	FI\$Cal Project	Dollars	173,823	62,165	91,890	-29,725	62,165	32,440
115	Department of FI\$Cal	Users	219	1,669,154	1,449,910	219,244	1,785,863	2,005,108
201	Controller Accounting	Records	46,797	293,351	258,641	34,710	308,019	342,729
202	Controller Claims Audits	Warrants	499	2,222	22,925	-20,703	2,333	-18,370
203	Controller Payroll Disbursements	Warrants	24,878	8,587	9,108	-521	9,017	8,496
204	Controller General Disbursements	Warrants	499	-1,419	19,066	-20,485	187	-20,298
205	Controller Field Audits	Hours	278	54,760	74,394	-19,634	57,498	37,864
211	Controller PPSD	Positions	1,130	155,855	157,336	-1,481	163,647	162,166
212	Controller CSPS Project	Positions	1,130	396,700	86,320	310,380	407,260	717,640
302	Treasurer Item Processing	Warrants	25,377	262	1,366	-1,104	1,256	152
303	Treasurer Cash Management	Dollars	173,823	18,997	29,246	-10,249	19,761	9,512
400	Personnel Board	Positions	1,130	8,267	12,812	-4,545	10,625	6,081
405	Personnel Board CRU	Hours	608	82,642	0	82,642	81,888	164,530
410	Human Resources	Positions	1,130	179,870	104,657	75,213	111,148	186,361
510	Office of Administrative Law	Hours	26	4,728	6,285	-1,557	5,057	3,500
520	State Library	Dollars	173,823	4,237	4,374	-137	3,080	2,943
600	Health Benefits for Annuitants (Retired)	Dollars	13,811,757	9,757,219	9,035,793	721,426	11,244,358	11,965,784
601	Dental Benefits for Annuitants (Retired)	Dollars	731,728	553,275	527,418	25,857	582,675	608,533
605	Justice Legal	Hours	2,622	63,163	68,362	-5,199	78,138	72,939
607	Justice Tort Liability	Hours	210	15,825	16,318	-493	16,447	15,954
799	State Auditors	Hours	112	17,436	25,706	-8,270	17,029	8,758
Totals:				13,688,634	12,805,715	882,919	15,379,693	16,262,612

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION FEDERAL

Business Unit 8955 Department of Veterans Affairs

FUNCTION CODE	FUNCTION	UNIT	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	163	53,893	78,795	-24,902	61,148	36,247
005	Finance Budgets	Hours	2,241	409,590	460,186	-50,596	489,319	438,723
011	Finance FSCU	Dollars	526,536	67,962	107,196	-39,234	96,272	57,038
105	Department of Technology	Dollars	526,536	58,734	74,570	-15,836	71,838	56,002
110	FI\$Cal Project	Dollars	526,536	188,307	201,869	-13,562	188,307	174,744
115	Department of FI\$Cal	Users	385	2,934,358	2,664,854	269,504	3,139,532	3,409,036
201	Controller Accounting	Records	156,477	980,891	833,948	146,943	1,029,935	1,176,878
202	Controller Claims Audits	Warrants	453	2,017	59,651	-57,634	2,118	-55,516
203	Controller Payroll Disbursements	Warrants	68,487	23,640	24,687	-1,047	24,822	23,774
204	Controller General Disbursements	Warrants	453	-1,288	49,610	-50,898	170	-50,728
205	Controller Field Audits	Hours	477	93,744	96,286	-2,542	98,431	95,889
211	Controller PPSD	Positions	3,130	431,887	463,556	-31,669	453,482	421,813
212	Controller CSPS Project	Positions	3,130	1,099,290	254,324	844,966	1,128,555	1,973,521
302	Treasurer Item Processing	Warrants	68,940	713	3,659	-2,946	3,411	465
303	Treasurer Cash Management	Dollars	526,536	57,545	64,250	-6,705	59,860	53,155
400	Personnel Board	Positions	3,130	22,910	37,749	-14,839	29,444	14,605
405	Personnel Board CRU	Hours	960	130,488	0	130,488	141,987	272,475
410	Human Resources	Positions	3,130	498,435	308,350	190,085	308,002	498,088
510	Office of Administrative Law	Hours	157	28,459	47,349	-18,890	30,437	11,547
520	State Library	Dollars	526,536	12,834	9,610	3,224	9,330	12,555
600	Health Benefits for Annuitants (Retired)	Dollars	45,776,527	32,338,507	30,320,919	2,017,588	37,267,357	39,284,946
601	Dental Benefits for Annuitants (Retired)	Dollars	1,769,649	1,338,069	1,358,149	-20,080	1,409,172	1,389,092
605	Justice Legal	Hours	5,743	138,310	145,015	-6,705	171,099	164,394
607	Justice Tort Liability	Hours	376	28,337	32,932	-4,595	29,452	24,857
799	State Auditors	Hours	341	52,818	56,396	-3,578	51,584	48,006
Totals:				40,990,448	37,753,910	3,236,538	46,295,067	49,531,605