

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	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	65	21,465	11,746	9,719	24,354	34,073
005	Finance Budgets	Hours	539	98,444	40,868	57,576	117,606	175,182
011	Finance FSCU	Dollars	210,531	27,174	15,647	11,527	38,493	50,020
105	Department of Technology	Dollars	210,531	23,484	10,885	12,599	28,724	41,323
110	FI\$Cal Project	Dollars	210,531	75,293	29,465	45,828	75,293	121,120
115	Department of FI\$Cal	Users	9	71,720	34,385	37,335	76,735	114,070
150	General Services CFS	Hours	1,009	109,180	95,430	13,750	152,845	166,595
201	Controller Accounting	Records	3,872	24,274	14,894	9,380	25,487	34,867
202	Controller Claims Audits	Warrants	59	263	1,066	-803	276	-528
203	Controller Payroll Disbursements	Warrants	3,346	1,155	681	474	1,213	1,686
204	Controller General Disbursements	Warrants	59	-168	886	-1,054	22	-1,032
205	Controller Field Audits	Hours	207	40,799	16,014	24,785	42,839	67,624
211	Controller PPSD	Positions	126	17,436	10,755	6,681	18,307	24,988
212	Controller CSPS Project	Positions	126	44,379	5,901	38,478	45,560	84,038
302	Treasurer Item Processing	Warrants	3,405	35	91	-56	168	113
303	Treasurer Cash Management	Dollars	210,531	23,009	9,378	13,631	23,935	37,565
400	Personnel Board	Positions	126	925	876	49	1,189	1,238
405	Personnel Board CRU	Hours	0	0	9,390	-9,390	6,838	-2,552
410	Human Resources	Positions	126	20,122	7,154	12,968	12,434	25,402
510	Office of Administrative Law	Hours	32	5,728	2,095	3,633	6,126	9,759
520	State Library	Dollars	210,531	5,132	1,403	3,729	3,731	7,459
600	Health Benefits for Annuitants (Retired)	Dollars	1,972,192	1,393,241	782,114	611,127	1,605,591	2,216,718
601	Dental Benefits for Annuitants (Retired)	Dollars	79,776	60,320	35,584	24,736	63,525	88,261
605	Justice Legal	Hours	2,296	55,302	21,166	34,136	68,412	102,548
607	Justice Tort Liability	Hours	150	11,330	4,800	6,530	11,776	18,306
700	Health and Human Services Agency	Dollars	210,531	762,540	323,254	439,286	640,236	1,079,522
799	State Auditors	Hours	136	21,118	8,257	12,861	20,625	33,486
Totals:				2,913,698	1,494,185	1,419,513	3,112,342	4,531,854

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4100 State Council on Developmental Disabilities

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	3	992	1,958	-966	1,125	159
005	Finance Budgets	Hours	221	40,474	66,985	-26,511	48,353	21,842
011	Finance FSCU	Dollars	9,853	1,272	2,344	-1,072	1,802	729
105	Department of Technology	Dollars	9,853	1,099	1,631	-532	1,344	812
110	FI\$Cal Project	Dollars	9,853	3,524	4,414	-890	3,524	2,634
115	Department of FI\$Cal	Users	14	106,704	85,963	20,741	114,165	134,906
201	Controller Accounting	Records	4,995	31,312	32,896	-1,584	32,877	31,293
202	Controller Claims Audits	Warrants	16	71	2,087	-2,016	75	-1,941
203	Controller Payroll Disbursements	Warrants	2,087	720	702	18	756	775
204	Controller General Disbursements	Warrants	16	-45	1,736	-1,781	6	-1,775
205	Controller Field Audits	Hours	9	1,754	1,824	-70	1,842	1,772
211	Controller PPSD	Positions	106	14,582	14,443	139	15,312	15,451
212	Controller CSPS Project	Positions	106	37,117	7,924	29,193	38,105	67,298
302	Treasurer Item Processing	Warrants	2,103	22	111	-89	104	15
303	Treasurer Cash Management	Dollars	9,853	1,077	1,405	-328	1,120	792
400	Personnel Board	Positions	106	774	1,176	-402	994	592
405	Personnel Board CRU	Hours	173	23,515	0	23,515	29,810	53,325
410	Human Resources	Positions	106	16,829	9,607	7,222	10,400	17,622
510	Office of Administrative Law	Hours	1	267	210	57	286	343
520	State Library	Dollars	9,853	240	210	30	175	205
600	Health Benefits for Annuitants (Retired)	Dollars	1,249,473	882,681	843,149	39,532	1,017,215	1,056,747
601	Dental Benefits for Annuitants (Retired)	Dollars	44,474	33,628	31,970	1,658	35,415	37,072
605	Justice Legal	Hours	107	2,588	3,176	-588	3,202	2,614
607	Justice Tort Liability	Hours	7	530	738	-208	551	344
799	State Auditors	Hours	6	988	1,246	-258	965	707
Totals:				1,202,716	1,117,905	84,811	1,359,521	1,444,332

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4120 Emergency Medical Services Authority

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	11	3,637	6,362	-2,725	4,127	1,402
005	Finance Budgets	Hours	784	143,311	240,129	-96,818	171,208	74,390
011	Finance FSCU	Dollars	36,965	4,771	8,603	-3,832	6,759	2,927
105	Department of Technology	Dollars	36,965	4,123	5,984	-1,861	5,043	3,183
110	FI\$Cal Project	Dollars	36,965	13,220	16,201	-2,981	13,220	10,239
115	Department of FI\$Cal	Users	8	60,974	51,578	9,396	65,237	74,633
150	General Services CFS	Hours	7,795	843,720	803,069	40,651	0	40,651
201	Controller Accounting	Records	8,425	52,813	51,882	931	55,454	56,384
202	Controller Claims Audits	Warrants	156	695	2,838	-2,143	729	-1,414
203	Controller Payroll Disbursements	Warrants	3,247	1,121	875	246	1,177	1,423
204	Controller General Disbursements	Warrants	156	-444	2,361	-2,805	59	-2,746
205	Controller Field Audits	Hours	40	7,899	8,716	-817	8,294	7,476
211	Controller PPSD	Positions	1,041	143,576	163,789	-20,213	150,755	130,542
212	Controller CSPS Project	Positions	1,041	365,447	89,861	275,586	375,176	650,761
302	Treasurer Item Processing	Warrants	3,403	35	142	-107	168	62
303	Treasurer Cash Management	Dollars	36,965	4,040	5,156	-1,116	4,202	3,086
400	Personnel Board	Positions	1,041	7,616	13,338	-5,722	9,788	4,066
405	Personnel Board CRU	Hours	398	54,098	0	54,098	56,747	110,845
410	Human Resources	Positions	1,041	165,699	108,950	56,749	102,392	159,141
510	Office of Administrative Law	Hours	275	50,042	12,361	37,681	53,521	91,202
520	State Library	Dollars	36,965	901	771	130	655	785
600	Health Benefits for Annuitants (Retired)	Dollars	1,896,089	1,339,479	1,005,829	333,650	1,543,635	1,877,285
601	Dental Benefits for Annuitants (Retired)	Dollars	76,774	58,051	46,793	11,258	61,135	72,393
605	Justice Legal	Hours	403	9,710	11,637	-1,927	12,012	10,085
607	Justice Tort Liability	Hours	26	1,990	2,658	-668	2,068	1,400
700	Health and Human Services Agency	Dollars	36,965	133,887	177,730	-43,843	112,413	68,570
799	State Auditors	Hours	24	3,709	4,518	-809	3,622	2,813
Totals:				3,474,120	2,842,131	631,989	2,819,595	3,451,584

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4140 Dept. of Health Care Access and Information

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	64	21,161	34,259	-13,098	24,009	10,911
005	Finance Budgets	Hours	2,302	420,771	472,277	-51,506	502,677	451,170
011	Finance FSCU	Dollars	208,374	26,896	29,874	-2,978	38,099	35,121
105	Department of Technology	Dollars	208,374	23,244	20,782	2,462	28,430	30,891
110	FI\$Cal Project	Dollars	208,374	74,522	56,259	18,263	74,522	92,784
115	Department of FI\$Cal	Users	86	655,467	601,741	53,726	701,298	755,024
201	Controller Accounting	Records	28,649	179,589	178,915	674	188,568	189,242
202	Controller Claims Audits	Warrants	47	209	13,422	-13,213	220	-12,993
203	Controller Payroll Disbursements	Warrants	16,313	5,631	5,554	77	5,912	5,989
204	Controller General Disbursements	Warrants	47	-134	11,163	-11,297	18	-11,279
205	Controller Field Audits	Hours	189	37,098	24,325	12,773	38,953	51,727
211	Controller PPSD	Positions	719	99,222	87,426	11,796	104,183	115,978
212	Controller CSPS Project	Positions	719	252,551	47,965	204,586	259,274	463,859
302	Treasurer Item Processing	Warrants	16,360	169	823	-654	810	156
303	Treasurer Cash Management	Dollars	208,374	22,773	17,906	4,867	23,689	28,556
400	Personnel Board	Positions	719	5,263	7,119	-1,856	6,764	4,909
410	Human Resources	Positions	719	114,510	58,154	56,356	70,760	127,117
510	Office of Administrative Law	Hours	165	30,029	117,955	-87,926	32,117	-55,809
520	State Library	Dollars	208,374	5,079	2,678	2,401	3,692	6,094
600	Health Benefits for Annuitants (Retired)	Dollars	10,568,885	7,466,315	6,764,210	702,105	8,604,288	9,306,393
601	Dental Benefits for Annuitants (Retired)	Dollars	386,889	292,535	273,740	18,795	308,079	326,874
605	Justice Legal	Hours	2,273	54,735	40,421	14,314	67,712	82,026
607	Justice Tort Liability	Hours	149	11,215	9,156	2,059	11,656	13,714
700	Health and Human Services Agency	Dollars	208,374	754,730	617,191	137,539	633,678	771,216
799	State Auditors	Hours	135	20,903	15,735	5,168	20,414	25,582
Totals:				10,574,481	9,509,050	1,065,431	11,749,822	12,815,253

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4170 California Department of Aging

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	14	4,629	385,656	-381,027	5,252	-375,775
005	Finance Budgets	Hours	1,311	239,662	368,536	-128,874	286,314	157,441
011	Finance FSCU	Dollars	45,497	5,872	12,077	-6,205	8,319	2,114
105	Department of Technology	Dollars	45,497	5,075	8,401	-3,326	6,207	2,881
110	FI\$Cal Project	Dollars	45,497	16,271	22,743	-6,472	16,271	9,799
115	Department of FI\$Cal	Users	30	228,651	212,042	16,609	244,639	261,248
201	Controller Accounting	Records	25,106	157,379	197,718	-40,339	165,248	124,910
202	Controller Claims Audits	Warrants	62	276	17,143	-16,867	290	-16,577
203	Controller Payroll Disbursements	Warrants	7,431	2,565	2,773	-208	2,693	2,485
204	Controller General Disbursements	Warrants	62	-176	14,258	-14,434	23	-14,411
205	Controller Field Audits	Hours	195	38,302	48,042	-9,740	40,217	30,477
211	Controller PPSD	Positions	263	36,339	38,873	-2,534	38,156	35,622
212	Controller CSPA Project	Positions	263	92,494	21,327	71,167	94,957	166,124
302	Treasurer Item Processing	Warrants	7,493	77	595	-518	371	-147
303	Treasurer Cash Management	Dollars	45,497	4,972	7,239	-2,267	5,172	2,906
400	Personnel Board	Positions	263	1,928	3,166	-1,238	2,477	1,239
410	Human Resources	Positions	263	41,938	25,858	16,080	25,915	41,996
510	Office of Administrative Law	Hours	7	1,238	1,467	-229	1,324	1,095
520	State Library	Dollars	45,497	1,109	1,083	26	806	832
600	Health Benefits for Annuitants (Retired)	Dollars	4,080,129	2,882,379	2,721,904	160,475	3,321,694	3,482,169
601	Dental Benefits for Annuitants (Retired)	Dollars	164,493	124,377	118,075	6,302	130,986	137,287
605	Justice Legal	Hours	496	11,951	16,331	-4,380	14,784	10,404
607	Justice Tort Liability	Hours	32	2,448	3,692	-1,244	2,545	1,301
700	Health and Human Services Agency	Dollars	45,497	164,790	249,507	-84,717	138,359	53,642
799	State Auditors	Hours	383	59,475	6,387	53,088	58,086	111,174
Totals:				4,124,022	4,504,893	-380,871	4,611,107	4,230,236

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4180 Commission on Aging

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 (=)
005	Finance Budgets	Hours	173	31,547	43,770	-12,223	37,688	25,464
011	Finance FSCU	Dollars	1,031	133	179	-46	189	143
105	Department of Technology	Dollars	1,031	115	124	-9	141	132
110	FI\$Cal Project	Dollars	1,031	369	336	33	369	402
115	Department of FI\$Cal	Users	2	15,243	17,193	-1,950	16,309	14,360
201	Controller Accounting	Records	967	6,062	7,273	-1,211	6,365	5,154
202	Controller Claims Audits	Warrants	0	0	165	-165	0	-165
203	Controller Payroll Disbursements	Warrants	112	39	58	-19	41	21
204	Controller General Disbursements	Warrants	0	0	137	-137	0	-137
205	Controller Field Audits	Hours	1	183	203	-20	192	172
211	Controller PPSD	Positions	4	510	768	-258	536	278
212	Controller CSPA Project	Positions	4	1,299	421	878	1,334	2,212
302	Treasurer Item Processing	Warrants	112	1	9	-8	6	-2
303	Treasurer Cash Management	Dollars	1,031	113	107	6	117	123
400	Personnel Board	Positions	4	27	63	-36	35	-1
410	Human Resources	Positions	4	589	511	78	364	442
510	Office of Administrative Law	Hours	0	27	0	27	29	56
520	State Library	Dollars	1,031	25	16	9	18	27
600	Health Benefits for Annuitants (Retired)	Dollars	42,686	30,155	59,189	-29,034	34,751	5,717
601	Dental Benefits for Annuitants (Retired)	Dollars	2,271	1,717	2,444	-727	1,808	1,081
605	Justice Legal	Hours	11	271	253	18	335	353
607	Justice Tort Liability	Hours	1	56	74	-18	58	40
799	State Auditors	Hours	1	104	156	-52	101	49
Totals:				88,585	133,449	-44,864	100,785	55,922

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4260 State Department of Health Care Services

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	371	122,665	201,638	-78,973	139,178	60,205
005	Finance Budgets	Hours	20,652	3,774,139	3,614,261	159,878	4,508,803	4,668,681
011	Finance FSCU	Dollars	1,202,984	155,274	274,014	-118,740	219,954	101,214
105	Department of Technology	Dollars	1,202,984	134,189	190,617	-56,428	164,130	107,703
110	FI\$Cal Project	Dollars	1,202,984	430,227	516,018	-85,791	430,227	344,436
115	Department of FI\$Cal	Users	442	3,368,796	3,346,827	21,969	3,604,345	3,626,314
201	Controller Accounting	Records	118,495	742,797	718,463	24,334	779,937	804,271
202	Controller Claims Audits	Warrants	7,395	32,931	61,470	-28,539	34,577	6,038
203	Controller Payroll Disbursements	Warrants	125,556	43,338	43,680	-342	45,505	45,163
204	Controller General Disbursements	Warrants	7,395	-21,027	51,123	-72,150	2,776	-69,374
205	Controller Field Audits	Hours	2,461	483,935	594,338	-110,403	508,132	397,729
211	Controller PPSP	Positions	4,580	631,848	648,702	-16,854	663,440	646,587
212	Controller CSPS Project	Positions	4,580	1,608,254	355,902	1,252,352	1,651,069	2,903,420
302	Treasurer Item Processing	Warrants	318,756	3,296	14,337	-11,041	15,774	4,733
303	Treasurer Cash Management	Dollars	1,202,984	131,473	164,235	-32,762	136,764	104,002
400	Personnel Board	Positions	4,580	33,517	52,826	-19,309	43,077	23,767
405	Personnel Board CRU	Hours	960	130,488	0	130,488	0	130,488
410	Human Resources	Positions	4,580	729,207	431,507	297,700	450,605	748,306
510	Office of Administrative Law	Hours	180	32,729	41,274	-8,545	35,004	26,459
520	State Library	Dollars	1,202,984	29,323	24,564	4,759	21,317	26,076
600	Health Benefits for Annuitants (Retired)	Dollars	74,107,876	52,352,990	49,647,005	2,705,985	60,332,334	63,038,319
601	Dental Benefits for Annuitants (Retired)	Dollars	2,897,933	2,191,188	2,133,935	57,253	2,307,624	2,364,876
605	Justice Legal	Hours	13,121	316,022	370,676	-54,654	390,942	336,288
607	Justice Tort Liability	Hours	858	64,742	84,250	-19,508	67,290	47,782
700	Health and Human Services Agency	Dollars	1,202,984	4,357,198	5,661,034	-1,303,836	3,658,342	2,354,506
799	State Auditors	Hours	8,281	1,284,394	1,221,716	62,678	1,254,401	1,317,079
Totals:				73,163,932	70,464,412	2,699,520	81,465,546	84,165,066

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4265 Department of Public Health

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	1,527	504,879	430,193	74,686	572,842	647,528
005	Finance Budgets	Hours	8,428	1,540,171	2,130,688	-590,517	1,839,977	1,249,460
011	Finance FSCU	Dollars	1,683,624	217,312	343,951	-126,639	307,834	181,195
105	Department of Technology	Dollars	1,683,624	187,803	239,268	-51,465	229,707	178,242
110	FI\$Cal Project	Dollars	1,683,624	602,120	647,722	-45,602	602,120	556,517
115	Department of FI\$Cal	Users	158	1,204,230	1,054,480	149,750	1,288,431	1,438,181
201	Controller Accounting	Records	190,995	1,197,270	1,211,548	-14,278	1,257,134	1,242,856
202	Controller Claims Audits	Warrants	599	2,667	81,430	-78,763	2,801	-75,962
203	Controller Payroll Disbursements	Warrants	123,552	42,646	44,058	-1,412	44,779	43,367
204	Controller General Disbursements	Warrants	599	-1,703	67,722	-69,425	225	-69,200
205	Controller Field Audits	Hours	1,725	339,154	357,576	-18,422	356,111	337,689
211	Controller PPSD	Positions	4,960	684,356	682,812	1,544	718,574	720,118
212	Controller CSPS Project	Positions	4,960	1,741,903	374,616	1,367,287	1,788,276	3,155,563
302	Treasurer Item Processing	Warrants	124,151	1,284	6,090	-4,806	6,144	1,337
303	Treasurer Cash Management	Dollars	1,683,624	184,002	206,153	-22,151	191,406	169,255
400	Personnel Board	Positions	4,960	36,302	55,604	-19,302	46,656	27,355
405	Personnel Board CRU	Hours	0	0	168,894	-168,894	0	-168,894
410	Human Resources	Positions	4,960	789,806	454,196	335,610	488,052	823,662
510	Office of Administrative Law	Hours	999	181,644	58,453	123,191	194,273	317,464
520	State Library	Dollars	1,683,624	41,038	30,834	10,204	29,834	40,038
600	Health Benefits for Annuitants (Retired)	Dollars	76,342,101	53,931,343	48,977,627	4,953,716	62,151,250	67,104,966
601	Dental Benefits for Annuitants (Retired)	Dollars	3,034,788	2,294,667	2,166,417	128,250	2,416,601	2,544,851
605	Justice Legal	Hours	18,364	442,306	465,264	-22,958	547,164	524,206
607	Justice Tort Liability	Hours	1,201	90,609	105,811	-15,202	94,174	78,972
700	Health and Human Services Agency	Dollars	1,683,624	6,098,071	7,105,908	-1,007,837	5,119,995	4,112,158
799	State Auditors	Hours	1,433	222,330	344,455	-122,125	217,139	95,014
Totals:				72,576,211	67,811,770	4,764,441	80,511,498	85,275,938

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4300 Department of Developmental Services

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	150	49,595	50,899	-1,304	56,271	54,968
005	Finance Budgets	Hours	4,369	798,379	747,953	50,426	953,789	1,004,214
011	Finance FSCU	Dollars	390,874	50,452	69,454	-19,002	71,467	52,465
105	Department of Technology	Dollars	390,874	43,601	48,315	-4,714	53,329	48,615
110	FI\$Cal Project	Dollars	390,874	139,789	130,794	8,995	139,789	148,785
115	Department of FI\$Cal	Users	99	754,549	716,359	38,190	807,308	845,498
201	Controller Accounting	Records	73,945	463,531	498,468	-34,937	486,708	451,771
202	Controller Claims Audits	Warrants	10,319	45,952	54,369	-8,417	48,249	39,832
203	Controller Payroll Disbursements	Warrants	62,686	21,637	23,496	-1,859	22,719	20,861
204	Controller General Disbursements	Warrants	10,319	-29,341	45,217	-74,558	3,874	-70,684
205	Controller Field Audits	Hours	354	69,590	71,758	-2,168	73,069	70,901
211	Controller PPSP	Positions	2,379	328,265	342,021	-13,756	344,678	330,922
212	Controller CSPS Project	Positions	2,379	835,538	187,645	647,893	857,781	1,505,674
302	Treasurer Item Processing	Warrants	73,005	755	3,440	-2,685	3,613	928
303	Treasurer Cash Management	Dollars	390,874	42,718	41,628	1,090	44,437	45,528
400	Personnel Board	Positions	2,379	17,413	27,852	-10,439	22,380	11,941
405	Personnel Board CRU	Hours	0	0	0	0	141,987	141,987
410	Human Resources	Positions	2,379	378,846	227,507	151,339	234,104	385,442
510	Office of Administrative Law	Hours	72	13,134	13,409	-275	14,047	13,772
520	State Library	Dollars	390,874	9,528	6,226	3,302	6,926	10,228
600	Health Benefits for Annuitants (Retired)	Dollars	35,934,812	25,385,897	24,398,093	987,804	29,255,070	30,242,873
601	Dental Benefits for Annuitants (Retired)	Dollars	1,431,467	1,082,363	1,094,430	-12,067	1,139,878	1,127,810
605	Justice Legal	Hours	4,263	102,674	93,941	8,733	127,015	135,749
607	Justice Tort Liability	Hours	279	21,036	21,339	-303	21,864	21,561
700	Health and Human Services Agency	Dollars	390,874	1,415,742	1,434,894	-19,152	1,188,670	1,169,518
799	State Auditors	Hours	363	56,243	56,085	158	54,929	55,087
Totals:				32,097,884	30,405,592	1,692,292	36,173,952	37,866,245

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4440 Department of State Hospitals

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	894	295,587	440,960	-145,373	335,377	190,004
005	Finance Budgets	Hours	4,232	773,471	824,127	-50,656	924,033	873,377
011	Finance FSCU	Dollars	2,894,977	373,666	600,572	-226,906	529,318	302,412
105	Department of Technology	Dollars	2,894,977	322,926	417,786	-94,860	394,979	300,119
110	FI\$Cal Project	Dollars	2,894,977	1,035,339	1,130,985	-95,646	1,035,339	939,694
115	Department of FI\$Cal	Users	253	1,928,293	1,616,105	312,188	2,063,121	2,375,308
201	Controller Accounting	Records	405,642	2,542,805	2,413,811	128,994	2,669,945	2,798,939
202	Controller Claims Audits	Warrants	0	0	176,150	-176,150	0	-176,150
203	Controller Payroll Disbursements	Warrants	323,568	111,686	125,771	-14,085	117,270	103,185
204	Controller General Disbursements	Warrants	0	0	146,498	-146,498	0	-146,498
205	Controller Field Audits	Hours	2,695	529,909	507,377	22,532	556,405	578,937
211	Controller PPSP	Positions	11,919	1,644,358	1,790,615	-146,257	1,726,576	1,580,320
212	Controller CSPS Project	Positions	11,919	4,185,414	982,398	3,203,016	4,296,838	7,499,854
302	Treasurer Item Processing	Warrants	323,568	3,346	16,394	-13,048	16,012	2,963
303	Treasurer Cash Management	Dollars	2,894,977	316,389	359,964	-43,575	329,121	285,546
400	Personnel Board	Positions	11,919	87,226	145,816	-58,590	112,105	53,515
405	Personnel Board CRU	Hours	0	0	245,476	-245,476	0	-245,476
410	Human Resources	Positions	11,919	1,897,732	1,191,089	706,643	1,172,682	1,879,325
510	Office of Administrative Law	Hours	1,059	192,514	173,475	19,039	205,900	224,939
520	State Library	Dollars	2,894,977	70,565	53,839	16,726	51,299	68,025
600	Health Benefits for Annuitants (Retired)	Dollars	181,296,524	128,075,660	125,442,190	2,633,470	147,596,220	150,229,690
601	Dental Benefits for Annuitants (Retired)	Dollars	7,656,345	5,789,123	5,876,505	-87,382	6,096,748	6,009,366
605	Justice Legal	Hours	31,573	760,447	812,412	-51,965	940,729	888,764
607	Justice Tort Liability	Hours	2,065	155,801	184,671	-28,870	161,931	133,061
700	Health and Human Services Agency	Dollars	2,894,977	10,485,581	12,407,612	-1,922,031	8,803,787	6,881,756
799	State Auditors	Hours	1,874	290,639	336,509	-45,870	283,852	237,982
Totals:				161,868,480	158,419,107	3,449,373	180,419,587	183,868,960

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 4700 Department of Community Services and Development

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	10	3,306	4,405	-1,099	3,751	2,653
005	Finance Budgets	Hours	809	147,935	142,916	5,019	176,732	181,750
011	Finance FSCU	Dollars	31,937	4,122	6,022	-1,900	5,839	3,940
105	Department of Technology	Dollars	31,937	3,562	4,189	-627	4,357	3,731
110	FI\$Cal Project	Dollars	31,937	11,422	11,341	81	11,422	11,502
115	Department of FI\$Cal	Users	31	236,273	212,042	24,231	252,793	277,024
201	Controller Accounting	Records	20,286	127,165	195,847	-68,682	133,523	64,841
202	Controller Claims Audits	Warrants	47	209	18,020	-17,811	220	-17,591
203	Controller Payroll Disbursements	Warrants	3,222	1,112	1,214	-102	1,168	1,066
204	Controller General Disbursements	Warrants	47	-134	14,986	-15,120	18	-15,102
205	Controller Field Audits	Hours	238	46,841	51,488	-4,647	49,184	44,537
211	Controller PPSD	Positions	121	16,652	18,745	-2,093	17,485	15,391
212	Controller CSPS Project	Positions	121	42,384	10,284	32,100	43,513	75,613
302	Treasurer Item Processing	Warrants	8,424	87	690	-603	417	-186
303	Treasurer Cash Management	Dollars	31,937	3,490	3,609	-119	3,631	3,512
400	Personnel Board	Positions	121	883	1,526	-643	1,135	493
405	Personnel Board CRU	Hours	398	54,098	0	54,098	56,747	110,845
410	Human Resources	Positions	121	19,218	12,469	6,749	11,875	18,624
510	Office of Administrative Law	Hours	5	869	838	31	929	960
520	State Library	Dollars	31,937	778	540	238	566	804
600	Health Benefits for Annuitants (Retired)	Dollars	1,961,102	1,385,407	1,298,649	86,758	1,596,563	1,683,320
601	Dental Benefits for Annuitants (Retired)	Dollars	68,682	51,932	52,328	-396	54,691	54,295
605	Justice Legal	Hours	348	8,389	8,152	237	10,378	10,615
607	Justice Tort Liability	Hours	23	1,719	1,846	-127	1,786	1,659
700	Health and Human Services Agency	Dollars	31,937	115,676	124,416	-8,740	97,122	88,382
799	State Auditors	Hours	21	3,203	7,166	-3,963	3,128	-835
Totals:				2,286,600	2,203,728	82,872	2,538,973	2,621,845

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 5160 Department of Rehabilitation

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	557	184,164	26,428	157,736	208,954	366,690
005	Finance Budgets	Hours	1,112	203,221	201,679	1,542	242,780	244,322
011	Finance FSCU	Dollars	550,750	71,088	35,702	35,386	100,699	136,085
105	Department of Technology	Dollars	550,750	61,435	24,836	36,599	75,142	111,741
110	FI\$Cal Project	Dollars	550,750	196,966	67,233	129,733	196,966	326,700
115	Department of FI\$Cal	Users	119	906,983	2,470,004	-1,563,021	970,401	-592,620
201	Controller Accounting	Records	694,323	4,352,429	233,893	4,118,536	4,570,051	8,688,587
202	Controller Claims Audits	Warrants	1,595	7,103	76,288	-69,185	7,458	-61,727
203	Controller Payroll Disbursements	Warrants	41,680	14,387	17,538	-3,151	15,106	11,955
204	Controller General Disbursements	Warrants	1,595	-4,535	63,446	-67,981	599	-67,382
205	Controller Field Audits	Hours	710	139,602	42,974	96,628	146,582	243,211
211	Controller PPSD	Positions	1,968	271,494	287,629	-16,135	285,068	268,933
212	Controller CSPS Project	Positions	1,968	691,038	157,804	533,234	709,434	1,242,668
302	Treasurer Item Processing	Warrants	43,275	447	3,196	-2,749	2,141	-607
303	Treasurer Cash Management	Dollars	550,750	60,191	21,399	38,792	62,613	101,405
400	Personnel Board	Positions	1,968	14,402	23,423	-9,021	18,509	9,488
405	Personnel Board CRU	Hours	608	82,642	0	82,642	81,888	164,530
410	Human Resources	Positions	1,968	313,327	191,326	122,001	193,617	315,618
510	Office of Administrative Law	Hours	164	29,800	36,874	-7,074	31,872	24,798
520	State Library	Dollars	550,750	13,425	3,201	10,224	9,759	19,983
600	Health Benefits for Annuitants (Retired)	Dollars	26,248,651	18,543,176	18,193,810	349,366	21,369,420	21,718,786
601	Dental Benefits for Annuitants (Retired)	Dollars	1,040,897	787,044	804,030	-16,986	828,866	811,880
605	Justice Legal	Hours	6,007	144,670	48,292	96,378	178,967	275,345
607	Justice Tort Liability	Hours	393	29,640	11,002	18,638	30,806	49,444
700	Health and Human Services Agency	Dollars	550,750	1,994,812	737,590	1,257,222	1,674,862	2,932,083
799	State Auditors	Hours	356	55,247	18,851	36,396	53,957	90,352
Totals:				29,164,196	23,798,448	5,365,748	32,066,520	37,432,267

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 5175 Department of Child Support Services

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	66	21,822	26,918	-5,096	24,759	19,663
005	Finance Budgets	Hours	762	139,261	235,292	-96,031	166,370	70,339
011	Finance FSCU	Dollars	215,069	27,760	36,559	-8,799	39,323	30,524
105	Department of Technology	Dollars	215,069	23,990	25,432	-1,442	29,343	27,901
110	FI\$Cal Project	Dollars	215,069	76,916	68,846	8,070	76,916	84,986
115	Department of FI\$Cal	Users	43	327,734	303,736	23,998	350,649	374,646
201	Controller Accounting	Records	22,872	143,375	135,896	7,479	150,544	158,023
202	Controller Claims Audits	Warrants	1,496	6,662	7,057	-395	6,995	6,600
203	Controller Payroll Disbursements	Warrants	16,073	5,548	6,145	-597	5,825	5,228
204	Controller General Disbursements	Warrants	1,496	-4,254	5,869	-10,123	562	-9,561
205	Controller Field Audits	Hours	362	71,127	94,664	-23,537	74,684	51,147
211	Controller PPSD	Positions	586	80,790	90,499	-9,709	84,830	75,121
212	Controller CSPS Project	Positions	586	205,636	49,651	155,985	211,111	367,096
302	Treasurer Item Processing	Warrants	17,569	182	774	-592	869	277
303	Treasurer Cash Management	Dollars	215,069	23,505	21,912	1,593	24,451	26,043
400	Personnel Board	Positions	586	4,286	7,370	-3,084	5,508	2,423
405	Personnel Board CRU	Hours	0	0	0	0	81,888	81,888
410	Human Resources	Positions	586	93,239	60,198	33,041	57,616	90,656
510	Office of Administrative Law	Hours	32	5,852	14,875	-9,023	6,259	-2,765
520	State Library	Dollars	215,069	5,242	3,277	1,965	3,811	5,776
600	Health Benefits for Annuitants (Retired)	Dollars	10,426,185	7,365,505	7,672,739	-307,234	8,488,114	8,180,880
601	Dental Benefits for Annuitants (Retired)	Dollars	413,490	312,648	338,897	-26,249	329,262	303,014
605	Justice Legal	Hours	2,346	56,494	49,444	7,050	69,887	76,937
607	Justice Tort Liability	Hours	153	11,574	11,224	350	12,030	12,380
700	Health and Human Services Agency	Dollars	215,069	778,978	755,287	23,691	654,037	677,728
799	State Auditors	Hours	360	55,819	19,318	36,501	54,516	91,017
Totals:				9,839,692	10,041,879	-202,187	11,010,157	10,807,969

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 5180 Department of Social Services

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	334	110,432	121,374	-10,942	125,297	114,355
005	Finance Budgets	Hours	18,452	3,372,208	4,602,343	-1,230,135	4,028,634	2,798,499
011	Finance FSCU	Dollars	1,081,941	139,650	165,419	-25,769	197,822	172,054
105	Department of Technology	Dollars	1,081,941	120,687	115,074	5,613	147,616	153,229
110	FI\$Cal Project	Dollars	1,081,941	386,938	311,515	75,423	386,938	462,361
115	Department of FI\$Cal	Users	381	2,903,871	2,630,469	273,402	3,106,913	3,380,315
201	Controller Accounting	Records	235,119	1,473,866	1,464,403	9,463	1,547,559	1,557,021
202	Controller Claims Audits	Warrants	246,375	1,097,141	619,802	477,339	1,151,998	1,629,337
203	Controller Payroll Disbursements	Warrants	146,203	50,465	54,514	-4,049	52,988	48,939
204	Controller General Disbursements	Warrants	246,375	-700,544	515,468	-1,216,012	92,494	-1,123,518
205	Controller Field Audits	Hours	2,590	509,185	292,709	216,476	534,644	751,119
211	Controller PPSD	Positions	5,749	793,097	822,939	-29,842	832,752	802,910
212	Controller CSPS Project	Positions	5,749	2,018,684	451,495	1,567,189	2,072,425	3,639,613
302	Treasurer Item Processing	Warrants	5,271,786	54,510	179,372	-124,862	260,874	136,013
303	Treasurer Cash Management	Dollars	1,081,941	118,244	99,147	19,097	123,003	142,100
400	Personnel Board	Positions	5,749	42,071	67,015	-24,944	54,070	29,125
410	Human Resources	Positions	5,749	915,303	547,406	367,897	565,601	933,498
510	Office of Administrative Law	Hours	702	127,692	69,139	58,553	136,570	195,122
520	State Library	Dollars	1,081,941	26,372	14,829	11,543	19,172	30,715
600	Health Benefits for Annuitants (Retired)	Dollars	89,905,836	63,513,348	60,252,252	3,261,096	73,193,690	76,454,786
601	Dental Benefits for Annuitants (Retired)	Dollars	3,607,158	2,727,448	2,643,456	83,992	2,872,380	2,956,371
605	Justice Legal	Hours	11,800	284,202	223,777	60,425	351,579	412,004
607	Justice Tort Liability	Hours	772	58,228	50,875	7,353	60,519	67,871
700	Health and Human Services Agency	Dollars	1,081,941	3,918,781	3,417,511	501,270	3,290,243	3,791,513
799	State Auditors	Hours	2,664	413,135	282,450	130,685	403,487	534,172
Totals:				84,475,013	80,014,753	4,460,260	95,609,266	100,069,526