

STATE OF CALIFORNIA DEPARTMENT OF FINANCE
2027-28
SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0250 Judicial Branch

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	276	91,255	153,675	-62,420	103,539	41,119
005	Finance Budgets	Hours	4,674	854,190	878,779	-24,589	1,020,464	995,874
011	Finance FSCU	Dollars	895,022	115,524	209,255	-93,731	163,646	69,915
105	Department of Technology	Dollars	895,022	99,837	145,568	-45,731	122,113	76,382
110	FI\$Cal Project	Dollars	895,022	320,089	394,065	-73,976	320,089	246,114
115	Department of FI\$Cal	Users	340	2,591,381	2,177,730	413,651	2,772,573	3,186,225
201	Controller Accounting	Records	176,563	1,106,802	1,167,367	-60,565	1,162,142	1,101,577
202	Controller Claims Audits	Warrants	76	338	98,865	-98,527	355	-98,171
203	Controller Payroll Disbursements	Warrants	54,527	18,821	19,344	-523	19,762	19,239
204	Controller General Disbursements	Warrants	76	-216	82,223	-82,439	29	-82,411
205	Controller Field Audits	Hours	2,153	423,443	429,740	-6,297	444,616	438,319
211	Controller PPSD	Positions	1,750	241,377	261,355	-19,978	253,446	233,467
212	Controller CSPA Project	Positions	1,750	614,380	143,389	470,991	630,736	1,101,728
302	Treasurer Item Processing	Warrants	54,603	565	3,784	-3,219	2,702	-517
303	Treasurer Cash Management	Dollars	895,022	97,816	125,421	-27,605	101,752	74,147
400	Personnel Board	Positions	1,750	12,804	21,283	-8,479	16,456	7,977
410	Human Resources	Positions	1,750	278,570	173,850	104,720	172,139	276,859
510	Office of Administrative Law	Hours	134	24,350	27,236	-2,886	26,043	23,157
520	State Library	Dollars	895,022	21,816	18,759	3,057	15,860	18,917
600	Health Benefits for Annuitants (Retired)	Dollars	51,011,073	36,036,416	36,664,927	-628,511	41,528,880	40,900,369
601	Dental Benefits for Annuitants (Retired)	Dollars	2,374,229	1,795,204	1,859,129	-63,925	1,890,599	1,826,674
605	Justice Legal	Hours	9,902	238,499	288,035	-49,536	295,040	245,504
607	Justice Tort Liability	Hours	718	54,186	66,529	-12,343	56,318	43,974
799	State Auditors	Hours	589	91,424	110,145	-18,721	89,290	70,569
Totals:				45,128,872	45,520,453	-391,581	51,208,588	50,817,007

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	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	42	13,887	19,087	-5,200	15,756	10,556
005	Finance Budgets	Hours	1,440	263,089	456,317	-193,228	314,302	121,074
011	Finance FSCU	Dollars	135,215	17,453	26,121	-8,668	24,723	16,054
105	Department of Technology	Dollars	135,215	15,083	18,171	-3,088	18,448	15,360
110	FI\$Cal Project	Dollars	135,215	48,357	49,190	-833	48,357	47,525
115	Department of FI\$Cal	Users	42	320,112	263,620	56,492	342,494	398,986
150	General Services CFS	Hours	7,637	826,600	819,937	6,663	1,157,194	1,163,857
201	Controller Accounting	Records	15,138	94,894	80,332	14,562	99,639	114,201
202	Controller Claims Audits	Warrants	207	922	5,342	-4,420	968	-3,452
203	Controller Payroll Disbursements	Warrants	5,640	1,947	1,922	25	2,044	2,069
204	Controller General Disbursements	Warrants	207	-589	4,443	-5,032	78	-4,954
205	Controller Field Audits	Hours	122	24,074	21,284	2,790	25,277	28,067
211	Controller PPSD	Positions	209	28,889	27,964	925	30,334	31,259
212	Controller CSPS Project	Positions	209	73,532	15,342	58,190	75,489	133,679
302	Treasurer Item Processing	Warrants	5,847	60	297	-237	289	53
303	Treasurer Cash Management	Dollars	135,215	14,778	15,656	-878	15,372	14,494
400	Personnel Board	Positions	209	1,532	2,277	-745	1,970	1,225
405	Personnel Board CRU	Hours	474	64,428	0	64,428	56,747	121,175
410	Human Resources	Positions	209	33,340	18,601	14,739	20,602	35,342
510	Office of Administrative Law	Hours	142	25,857	32,474	-6,617	27,655	21,038
520	State Library	Dollars	135,215	3,296	2,342	954	2,396	3,350
600	Health Benefits for Annuitants (Retired)	Dollars	3,157,906	2,230,880	2,068,562	162,318	2,570,898	2,733,217
601	Dental Benefits for Annuitants (Retired)	Dollars	120,530	91,135	82,734	8,401	95,978	104,379
605	Justice Legal	Hours	1,475	35,518	35,333	185	43,938	44,123
607	Justice Tort Liability	Hours	96	7,277	8,048	-771	7,563	6,792
799	State Auditors	Hours	87	13,564	16,358	-2,794	13,248	10,454
Totals:				4,249,916	4,091,754	158,162	5,011,759	5,169,920

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0650 Office of Planning and Research

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	4	1,323	164,442	-163,119	1,501	-161,619
005	Finance Budgets	Hours	710	129,833	285,349	-155,516	155,106	-410
011	Finance FSCU	Dollars	13,582	1,753	3,814	-2,061	2,483	422
105	Department of Technology	Dollars	13,582	1,515	2,654	-1,139	1,853	714
110	FI\$Cal Project	Dollars	13,582	4,857	7,183	-2,326	4,857	2,531
115	Department of FI\$Cal	Users	26	198,164	200,580	-2,416	212,020	209,605
201	Controller Accounting	Records	10,972	68,779	151,243	-82,464	72,218	-10,246
202	Controller Claims Audits	Warrants	1	4	7,902	-7,898	5	-7,893
203	Controller Payroll Disbursements	Warrants	4,807	1,659	2,448	-789	1,742	953
204	Controller General Disbursements	Warrants	1	-3	6,572	-6,575	0	-6,574
205	Controller Field Audits	Hours	12	2,419	3,041	-622	2,539	1,917
211	Controller PPSD	Positions	170	23,440	32,420	-8,980	24,612	15,631
212	Controller CSPS Project	Positions	170	59,661	17,787	41,874	61,249	103,124
302	Treasurer Item Processing	Warrants	4,808	50	398	-348	238	-110
303	Treasurer Cash Management	Dollars	13,582	1,484	2,286	-802	1,544	742
400	Personnel Board	Positions	170	1,243	2,640	-1,397	1,598	201
410	Human Resources	Positions	170	27,051	21,565	5,486	16,716	22,202
510	Office of Administrative Law	Hours	118	21,502	419	21,083	22,997	44,079
520	State Library	Dollars	13,582	331	342	-11	241	230
600	Health Benefits for Annuitants (Retired)	Dollars	2,012,229	1,421,525	2,157,817	-736,292	1,638,186	901,894
601	Dental Benefits for Annuitants (Retired)	Dollars	81,122	61,338	104,391	-43,053	64,598	21,545
605	Justice Legal	Hours	154	3,700	5,172	-1,472	4,577	3,105
607	Justice Tort Liability	Hours	10	731	1,181	-450	760	310
799	State Auditors	Hours	9	1,362	2,025	-663	1,330	667
Totals:				2,033,722	3,183,671	-1,149,949	2,292,970	1,143,022

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	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	38	12,564	14,682	-2,118	14,255	12,138
005	Finance Budgets	Hours	761	139,126	15,477	123,649	166,208	289,857
011	Finance FSCU	Dollars	121,967	15,743	20,207	-4,464	22,300	17,836
105	Department of Technology	Dollars	121,967	13,605	14,057	-452	16,641	16,189
110	FI\$Cal Project	Dollars	121,967	43,619	38,054	5,565	43,619	49,185
115	Department of FI\$Cal	Users	11	83,839	22,923	60,916	89,701	150,617
201	Controller Accounting	Records	7,412	46,463	18	46,445	48,786	95,231
203	Controller Payroll Disbursements	Warrants	3,050	1,053	0	1,053	1,105	2,158
205	Controller Field Audits	Hours	110	21,714	16,419	5,295	22,800	28,095
211	Controller PPSD	Positions	112	15,479	0	15,479	16,253	31,732
212	Controller CSPS Project	Positions	112	39,400	0	39,400	40,448	79,848
302	Treasurer Item Processing	Warrants	3,050	32	0	32	151	182
303	Treasurer Cash Management	Dollars	121,967	13,330	12,112	1,218	13,866	15,084
400	Personnel Board	Positions	112	821	0	821	1,055	1,876
410	Human Resources	Positions	112	17,864	0	17,864	11,039	28,903
510	Office of Administrative Law	Hours	18	3,318	2,724	594	3,548	4,142
520	State Library	Dollars	121,967	2,973	1,812	1,161	2,161	3,322
600	Health Benefits for Annuitants (Retired)	Dollars	1,487,798	1,051,045	0	1,051,045	1,211,239	2,262,284
601	Dental Benefits for Annuitants (Retired)	Dollars	57,981	43,841	0	43,841	46,170	90,011
605	Justice Legal	Hours	1,330	32,038	27,322	4,716	39,633	44,350
607	Justice Tort Liability	Hours	87	6,564	6,202	362	6,822	7,184
799	State Auditors	Hours	79	12,235	10,594	1,641	11,949	13,590
Totals:				1,616,664	202,603	1,414,061	1,829,752	3,243,813

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0690 Office of Emergency 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	203	67,119	73,901	-6,782	76,154	69,372
005	Finance Budgets	Hours	3,513	642,024	746,986	-104,962	766,999	662,037
011	Finance FSCU	Dollars	658,243	84,962	100,849	-15,887	120,353	104,466
105	Department of Technology	Dollars	658,243	73,425	70,155	3,270	89,808	93,078
110	FI\$Cal Project	Dollars	658,243	235,409	189,916	45,493	235,409	280,903
115	Department of FI\$Cal	Users	377	2,873,384	2,567,429	305,955	3,074,295	3,380,250
201	Controller Accounting	Records	186,492	1,169,043	1,047,539	121,504	1,227,495	1,348,998
202	Controller Claims Audits	Warrants	1	4	89,875	-89,871	5	-89,866
203	Controller Payroll Disbursements	Warrants	41,026	14,161	13,774	387	14,869	15,256
204	Controller General Disbursements	Warrants	1	-3	74,746	-74,749	0	-74,748
205	Controller Field Audits	Hours	1,037	203,887	169,261	34,626	214,081	248,707
211	Controller PPSD	Positions	1,734	239,211	228,475	10,736	251,171	261,907
212	Controller CSPS Project	Positions	1,734	608,867	125,350	483,517	625,076	1,108,594
302	Treasurer Item Processing	Warrants	41,027	424	3,038	-2,614	2,030	-584
303	Treasurer Cash Management	Dollars	658,243	71,939	60,446	11,493	74,834	86,326
400	Personnel Board	Positions	1,734	12,689	18,606	-5,917	16,308	10,391
410	Human Resources	Positions	1,734	276,070	151,978	124,092	170,594	294,686
510	Office of Administrative Law	Hours	101	18,271	12,990	5,281	19,542	24,823
520	State Library	Dollars	658,243	16,045	9,041	7,004	11,664	18,668
600	Health Benefits for Annuitants (Retired)	Dollars	24,791,132	17,513,522	15,625,245	1,888,277	20,182,833	22,071,110
601	Dental Benefits for Annuitants (Retired)	Dollars	955,611	722,558	675,253	47,305	760,953	808,258
605	Justice Legal	Hours	7,179	172,906	136,414	36,492	213,897	250,389
607	Justice Tort Liability	Hours	470	35,425	31,012	4,413	36,819	41,232
799	State Auditors	Hours	1,602	248,548	109,366	139,182	242,744	381,927
Totals:				25,299,891	22,331,645	2,968,246	28,427,935	31,396,181

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0820 Department of Justice

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	385	127,294	156,122	-28,828	144,430	115,602
005	Finance Budgets	Hours	3,182	581,593	723,288	-141,695	694,805	553,110
011	Finance FSCU	Dollars	1,246,889	160,941	212,784	-51,843	227,981	176,138
105	Department of Technology	Dollars	1,246,889	139,087	148,023	-8,936	170,121	161,184
110	FI\$Cal Project	Dollars	1,246,889	445,929	400,712	45,217	445,929	491,145
115	Department of FI\$Cal	Users	106	807,901	452,739	355,162	864,391	1,219,553
201	Controller Accounting	Records	56,183	352,188	342,484	9,704	369,798	379,502
202	Controller Claims Audits	Warrants	12,479	55,571	28,831	26,740	58,349	85,089
203	Controller Payroll Disbursements	Warrants	124,729	43,053	48,702	-5,649	45,205	39,556
204	Controller General Disbursements	Warrants	12,479	-35,483	23,978	-59,461	4,685	-54,776
205	Controller Field Audits	Hours	1,136	223,312	179,193	44,119	234,478	278,597
211	Controller PPSD	Positions	5,511	760,304	791,134	-30,830	798,319	767,489
212	Controller CSPS Project	Positions	5,511	1,935,214	434,046	1,501,168	1,986,733	3,487,901
302	Treasurer Item Processing	Warrants	137,208	1,419	5,655	-4,236	6,790	2,553
303	Treasurer Cash Management	Dollars	1,246,889	136,271	127,536	8,735	141,755	150,490
400	Personnel Board	Positions	5,511	40,331	64,425	-24,094	51,834	27,740
410	Human Resources	Positions	5,511	877,456	526,250	351,206	542,214	893,421
510	Office of Administrative Law	Hours	1,434	260,664	138,487	122,177	278,787	400,965
520	State Library	Dollars	1,246,889	30,393	19,075	11,318	22,095	33,413
600	Health Benefits for Annuitants (Retired)	Dollars	84,036,300	59,366,856	56,536,817	2,830,039	68,415,213	71,245,252
601	Dental Benefits for Annuitants (Retired)	Dollars	3,463,055	2,618,489	2,589,331	29,158	2,757,631	2,786,788
605	Justice Legal	Hours	13,599	327,530	287,838	39,692	405,179	444,872
607	Justice Tort Liability	Hours	889	67,105	65,421	1,684	69,745	71,429
799	State Auditors	Hours	806	125,078	112,014	13,064	122,158	135,222
Totals:				69,448,497	64,414,885	5,033,612	78,858,623	83,892,234

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0840 State Controller

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	43	14,092	16,151	-2,059	15,989	13,929
005	Finance Budgets	Hours	2,175	397,552	318,479	79,073	474,938	554,011
011	Finance FSCU	Dollars	137,892	17,798	21,955	-4,157	25,212	21,055
105	Department of Technology	Dollars	137,892	15,381	15,273	108	18,813	18,922
110	FI\$Cal Project	Dollars	137,892	49,315	41,345	7,970	49,315	57,285
115	Department of FI\$Cal	Users	156	1,185,328	1,186,290	-962	1,268,208	1,267,246
201	Controller Accounting	Records	11,953	74,931	88,803	-13,872	78,678	64,806
202	Controller Claims Audits	Warrants	194,674	866,910	391,998	474,912	910,256	1,385,168
203	Controller Payroll Disbursements	Warrants	19,279	6,655	8,105	-1,450	6,987	5,537
204	Controller General Disbursements	Warrants	194,674	-553,537	326,012	-879,549	73,085	-806,465
205	Controller Field Audits	Hours	125	24,549	18,041	6,508	25,777	32,285
211	Controller PPSD	Positions	704	97,093	121,536	-24,443	101,948	77,504
212	Controller CSPS Project	Positions	704	247,132	66,679	180,453	253,711	434,165
302	Treasurer Item Processing	Warrants	213,953	2,212	7,755	-5,543	10,587	5,045
303	Treasurer Cash Management	Dollars	137,892	15,070	13,159	1,911	15,677	17,588
400	Personnel Board	Positions	704	5,150	9,897	-4,747	6,619	1,873
405	Personnel Board CRU	Hours	276	37,470	0	37,470	37,129	74,599
410	Human Resources	Positions	704	112,054	80,844	31,210	69,242	100,452
510	Office of Administrative Law	Hours	22	3,979	18,227	-14,248	4,256	-9,992
520	State Library	Dollars	137,892	3,361	1,968	1,393	2,443	3,837
600	Health Benefits for Annuitants (Retired)	Dollars	11,862,095	8,379,894	9,537,093	-1,157,199	9,657,110	8,499,911
601	Dental Benefits for Annuitants (Retired)	Dollars	469,347	354,883	425,814	-70,931	373,741	302,811
605	Justice Legal	Hours	1,504	36,221	29,711	6,510	44,808	51,319
607	Justice Tort Liability	Hours	98	7,421	6,719	702	7,713	8,415
799	State Auditors	Hours	5,728	888,464	520,187	368,277	867,717	1,235,993
Totals:				12,289,379	13,272,041	-982,662	14,399,958	13,417,296

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0845 Department of Insurance

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	288	95,223	182,551	-87,328	108,041	20,713
005	Finance Budgets	Hours	493	90,092	212,319	-122,227	107,629	-14,598
011	Finance FSCU	Dollars	286,022	36,918	45,478	-8,560	52,296	43,736
105	Department of Technology	Dollars	286,022	31,905	31,637	268	39,024	39,292
110	FI\$Cal Project	Dollars	286,022	102,291	85,644	16,647	102,291	118,938
115	Department of FI\$Cal	Users	60	457,303	355,314	101,989	489,278	591,266
201	Controller Accounting	Records	23,028	144,353	141,542	2,811	151,571	154,382
202	Controller Claims Audits	Warrants	0	0	8,350	-8,350	0	-8,350
203	Controller Payroll Disbursements	Warrants	31,664	10,929	11,787	-858	11,476	10,618
204	Controller General Disbursements	Warrants	0	0	6,944	-6,944	0	-6,944
205	Controller Field Audits	Hours	259	50,924	37,095	13,829	53,470	67,298
211	Controller PPSD	Positions	1,243	171,541	187,758	-16,217	180,118	163,901
212	Controller CSPS Project	Positions	1,243	436,626	103,011	333,615	448,250	781,865
302	Treasurer Item Processing	Warrants	31,664	327	1,393	-1,066	1,567	501
303	Treasurer Cash Management	Dollars	286,022	31,259	27,258	4,001	32,517	36,518
400	Personnel Board	Positions	1,243	9,100	15,290	-6,190	11,695	5,504
405	Personnel Board CRU	Hours	0	0	92,434	-92,434	0	-92,434
410	Human Resources	Positions	1,243	197,973	124,894	73,079	122,335	195,414
510	Office of Administrative Law	Hours	194	35,232	58,873	-23,641	37,681	14,040
520	State Library	Dollars	286,022	6,972	4,077	2,895	5,068	7,963
600	Health Benefits for Annuitants (Retired)	Dollars	20,435,515	14,436,527	14,063,829	372,698	16,636,859	17,009,557
601	Dental Benefits for Annuitants (Retired)	Dollars	816,301	617,222	620,554	-3,332	650,020	646,688
605	Justice Legal	Hours	3,119	75,132	61,531	13,601	92,944	106,544
607	Justice Tort Liability	Hours	204	15,393	13,956	1,437	15,999	17,436
799	State Auditors	Hours	185	28,692	42,843	-14,151	28,022	13,871
Totals:				17,081,932	16,536,362	545,570	19,378,150	19,923,720

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0890 Secretary of State

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	71	23,475	21,045	2,430	26,635	29,065
005	Finance Budgets	Hours	1,770	323,522	418,351	-94,829	386,498	291,669
011	Finance FSCU	Dollars	231,455	29,875	28,650	1,225	42,319	43,544
105	Department of Technology	Dollars	231,455	25,818	19,930	5,888	31,579	37,467
110	FI\$Cal Project	Dollars	231,455	82,776	53,953	28,823	82,776	111,599
115	Department of FI\$Cal	Users	52	396,329	343,852	52,477	424,041	476,518
201	Controller Accounting	Records	49,951	313,123	216,827	96,296	328,779	425,074
202	Controller Claims Audits	Warrants	5,106	22,738	33,611	-10,873	23,875	13,001
203	Controller Payroll Disbursements	Warrants	18,156	6,267	6,192	75	6,580	6,655
204	Controller General Disbursements	Warrants	5,106	-14,518	27,953	-42,471	1,917	-40,555
205	Controller Field Audits	Hours	276	54,343	61,623	-7,280	57,060	49,780
211	Controller PPSD	Positions	687	94,765	91,267	3,498	99,504	103,002
212	Controller CSPS Project	Positions	687	241,208	50,072	191,136	247,630	438,766
302	Treasurer Item Processing	Warrants	23,262	241	1,246	-1,005	1,151	146
303	Treasurer Cash Management	Dollars	231,455	25,295	17,172	8,123	26,313	34,437
400	Personnel Board	Positions	687	5,027	7,432	-2,405	6,461	4,056
405	Personnel Board CRU	Hours	608	82,642	0	82,642	0	82,642
410	Human Resources	Positions	687	109,368	60,709	48,659	67,582	116,241
510	Office of Administrative Law	Hours	39	7,024	62,434	-55,410	7,513	-47,897
520	State Library	Dollars	231,455	5,642	2,568	3,074	4,101	7,175
600	Health Benefits for Annuitants (Retired)	Dollars	10,087,656	7,126,354	6,513,344	613,010	8,212,512	8,825,522
601	Dental Benefits for Annuitants (Retired)	Dollars	364,754	275,798	262,596	13,202	290,454	303,656
605	Justice Legal	Hours	2,524	60,798	39,690	21,108	75,212	96,320
607	Justice Tort Liability	Hours	165	12,457	8,787	3,670	12,947	16,616
799	State Auditors	Hours	182	28,203	15,112	13,091	27,545	40,636
Totals:				9,338,569	8,364,416	974,153	10,490,983	11,465,136

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0985 School Finance Authority, California

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	331	489	-158	375	217
005	Finance Budgets	Hours	649	118,674	162,504	-43,830	141,775	97,946
011	Finance FSCU	Dollars	3,598	464	831	-367	658	291
105	Department of Technology	Dollars	3,598	401	578	-177	491	314
110	FI\$Cal Project	Dollars	3,598	1,287	1,565	-278	1,287	1,009
115	Department of FI\$Cal	Users	3	22,865	17,193	5,672	24,464	30,136
201	Controller Accounting	Records	7,698	48,256	30,517	17,739	50,668	68,407
202	Controller Claims Audits	Warrants	59	263	2,606	-2,343	276	-2,067
203	Controller Payroll Disbursements	Warrants	432	149	112	37	157	194
204	Controller General Disbursements	Warrants	59	-168	2,168	-2,336	22	-2,314
205	Controller Field Audits	Hours	3	641	608	33	673	706
211	Controller PPSD	Positions	17	2,373	1,844	529	2,492	3,021
212	Controller CSPS Project	Positions	17	6,040	1,012	5,028	6,201	11,229
302	Treasurer Item Processing	Warrants	491	5	58	-53	24	-29
303	Treasurer Cash Management	Dollars	3,598	393	498	-105	409	304
400	Personnel Board	Positions	17	126	150	-24	162	138
410	Human Resources	Positions	17	2,739	1,226	1,513	1,692	3,205
510	Office of Administrative Law	Hours	118	21,367	13,828	7,539	22,853	30,392
520	State Library	Dollars	3,598	88	74	14	64	77
600	Health Benefits for Annuitants (Retired)	Dollars	184,166	130,102	84,962	45,140	149,932	195,072
601	Dental Benefits for Annuitants (Retired)	Dollars	7,234	5,470	4,857	613	5,761	6,374
605	Justice Legal	Hours	39	945	1,124	-179	1,169	990
607	Justice Tort Liability	Hours	3	194	222	-28	202	173
799	State Auditors	Hours	2	361	467	-106	353	247
Totals:				363,367	329,493	33,874	412,159	446,032