

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3125 California Tahoe Conservancy

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	2,936	-1,613	1,501	-113
005	Finance Budgets	Hours	1,162	212,432	265,762	-53,330	253,784	200,454
011	Finance FSCU	Dollars	12,386	1,599	3,926	-2,327	2,265	-63
105	Department of Technology	Dollars	12,386	1,382	2,731	-1,349	1,690	341
110	FI\$Cal Project	Dollars	12,386	4,430	7,394	-2,964	4,430	1,465
115	Department of FI\$Cal	Users	6	45,730	57,309	-11,579	48,928	37,349
150	General Services CFS	Hours	4,077	441,272	463,287	-22,015	617,756	595,741
201	Controller Accounting	Records	7,088	44,432	43,802	630	46,653	47,283
202	Controller Claims Audits	Warrants	28	125	2,227	-2,102	131	-1,971
203	Controller Payroll Disbursements	Warrants	1,178	407	436	-29	427	398
204	Controller General Disbursements	Warrants	28	-80	1,852	-1,932	11	-1,921
205	Controller Field Audits	Hours	11	2,204	3,243	-1,039	2,314	1,276
211	Controller PPSD	Positions	51	6,995	8,143	-1,148	7,344	6,196
212	Controller CSPA Project	Positions	51	17,804	4,468	13,336	18,278	31,613
302	Treasurer Item Processing	Warrants	1,206	12	85	-73	60	-13
303	Treasurer Cash Management	Dollars	12,386	1,354	2,353	-999	1,408	409
400	Personnel Board	Positions	51	371	663	-292	477	185
405	Personnel Board CRU	Hours	0	0	39,388	-39,388	0	-39,388
410	Human Resources	Positions	51	8,072	5,417	2,655	4,988	7,644
510	Office of Administrative Law	Hours	2	336	8,380	-8,044	360	-7,684
520	State Library	Dollars	12,386	302	352	-50	219	169
600	Health Benefits for Annuitants (Retired)	Dollars	959,563	677,877	628,000	49,877	781,195	831,072
601	Dental Benefits for Annuitants (Retired)	Dollars	38,262	28,930	27,515	1,415	30,468	31,883
605	Justice Legal	Hours	135	3,253	5,313	-2,060	4,025	1,965
607	Justice Tort Liability	Hours	9	666	1,181	-515	692	178
799	State Auditors	Hours	8	1,242	2,025	-783	1,213	431
Totals:				1,502,470	1,588,188	-85,718	1,830,615	1,744,897

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3360 Energy Resources Conservation and Development 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	71	23,475	389,572	-366,097	26,635	-339,462
005	Finance Budgets	Hours	1,537	280,890	663,074	-382,184	335,567	-46,618
011	Finance FSCU	Dollars	229,596	29,635	77,070	-47,435	41,979	-5,456
105	Department of Technology	Dollars	229,596	25,611	53,613	-28,002	31,325	3,323
110	FI\$Cal Project	Dollars	229,596	82,111	145,136	-63,025	82,111	19,086
115	Department of FI\$Cal	Users	56	426,816	349,583	77,233	456,659	533,892
201	Controller Accounting	Records	34,235	214,605	178,151	36,454	225,336	261,790
202	Controller Claims Audits	Warrants	0	0	8,985	-8,985	0	-8,985
203	Controller Payroll Disbursements	Warrants	18,205	6,284	7,713	-1,429	6,598	5,169
204	Controller General Disbursements	Warrants	0	0	7,473	-7,473	0	-7,473
205	Controller Field Audits	Hours	215	42,195	63,042	-20,847	44,305	23,458
211	Controller PPSD	Positions	931	128,428	118,002	10,426	134,849	145,275
212	Controller CSPS Project	Positions	931	326,890	64,740	262,150	335,592	597,742
302	Treasurer Item Processing	Warrants	18,205	188	973	-785	901	116
303	Treasurer Cash Management	Dollars	229,596	25,092	46,193	-21,101	26,102	5,001
400	Personnel Board	Positions	931	6,813	9,609	-2,796	8,756	5,959
405	Personnel Board CRU	Hours	0	0	0	0	81,888	81,888
410	Human Resources	Positions	931	148,217	78,493	69,724	91,589	161,313
510	Office of Administrative Law	Hours	257	46,684	65,577	-18,893	49,930	31,038
520	State Library	Dollars	229,596	5,596	6,909	-1,313	4,068	2,756
600	Health Benefits for Annuitants (Retired)	Dollars	13,336,901	9,421,760	8,519,674	902,086	10,857,771	11,759,857
601	Dental Benefits for Annuitants (Retired)	Dollars	509,527	385,264	350,117	35,147	405,736	440,883
605	Justice Legal	Hours	2,504	60,310	104,257	-43,947	74,608	30,660
607	Justice Tort Liability	Hours	164	12,356	23,702	-11,346	12,842	1,496
799	State Auditors	Hours	436	67,657	44,556	23,101	66,077	89,178
Totals:				11,766,877	11,376,214	390,663	13,401,225	13,791,889

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3480 Department of Conservation

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	21,491	30,833	-9,342	24,384	15,042
005	Finance Budgets	Hours	1,221	223,191	322,106	-98,915	266,637	167,721
011	Finance FSCU	Dollars	209,423	27,031	41,686	-14,655	38,291	23,636
105	Department of Technology	Dollars	209,423	23,361	28,999	-5,638	28,573	22,934
110	FI\$Cal Project	Dollars	209,423	74,897	78,503	-3,606	74,897	71,290
115	Department of FI\$Cal	Users	70	533,520	475,662	57,858	570,824	628,682
201	Controller Accounting	Records	28,313	177,483	163,538	13,945	186,357	200,302
202	Controller Claims Audits	Warrants	15	67	11,157	-11,090	70	-11,020
203	Controller Payroll Disbursements	Warrants	16,124	5,566	6,750	-1,184	5,844	4,659
204	Controller General Disbursements	Warrants	15	-43	9,279	-9,322	6	-9,316
205	Controller Field Audits	Hours	190	37,285	34,055	3,230	39,149	42,380
211	Controller PPSD	Positions	797	110,010	104,327	5,683	115,511	121,194
212	Controller CSPS Project	Positions	797	280,011	57,238	222,773	287,465	510,238
302	Treasurer Item Processing	Warrants	16,139	167	910	-743	799	56
303	Treasurer Cash Management	Dollars	209,423	22,888	24,985	-2,097	23,809	21,711
400	Personnel Board	Positions	797	5,836	8,496	-2,660	7,500	4,840
410	Human Resources	Positions	797	126,961	69,397	57,564	78,454	136,019
510	Office of Administrative Law	Hours	106	19,240	44,416	-25,176	20,578	-4,598
520	State Library	Dollars	209,423	5,105	3,737	1,368	3,711	5,079
600	Health Benefits for Annuitants (Retired)	Dollars	12,865,767	9,088,931	8,220,353	868,578	10,474,214	11,342,792
601	Dental Benefits for Annuitants (Retired)	Dollars	475,108	359,239	333,358	25,881	378,329	404,210
605	Justice Legal	Hours	2,521	60,725	56,724	4,001	75,121	79,122
607	Justice Tort Liability	Hours	149	11,270	12,848	-1,578	11,714	10,136
799	State Auditors	Hours	135	21,008	21,967	-959	20,517	19,558
Totals:				11,235,239	10,161,324	1,073,915	12,732,753	13,806,667

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3540 Department of Forestry and Fire Protection

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	1,050	347,166	317,628	29,538	393,899	423,438
005	Finance Budgets	Hours	6,543	1,195,755	1,380,316	-184,561	1,428,518	1,243,956
011	Finance FSCU	Dollars	3,151,906	406,829	432,256	-25,427	576,294	550,868
105	Department of Technology	Dollars	3,151,906	351,586	300,698	50,888	430,033	480,921
110	FI\$Cal Project	Dollars	3,151,906	1,127,226	814,016	313,210	1,127,226	1,440,435
115	Department of FI\$Cal	Users	2,368	18,048,208	16,734,137	1,314,071	19,310,158	20,624,229
201	Controller Accounting	Records	412,447	2,585,463	2,158,473	426,990	2,714,736	3,141,726
202	Controller Claims Audits	Warrants	14	62	199,561	-199,499	65	-199,433
203	Controller Payroll Disbursements	Warrants	318,095	109,797	130,544	-20,747	115,287	94,540
204	Controller General Disbursements	Warrants	14	-40	165,968	-166,008	5	-166,003
205	Controller Field Audits	Hours	2,874	565,093	360,414	204,679	593,347	798,026
211	Controller PPSD	Positions	11,423	1,575,985	1,576,430	-445	1,654,784	1,654,339
212	Controller CSPS Project	Positions	11,423	4,011,382	864,888	3,146,494	4,118,172	7,264,666
302	Treasurer Item Processing	Warrants	318,109	3,289	17,310	-14,021	15,742	1,721
303	Treasurer Cash Management	Dollars	3,151,906	344,469	259,081	85,388	358,331	443,718
400	Personnel Board	Positions	11,423	83,600	128,374	-44,774	107,443	62,669
405	Personnel Board CRU	Hours	1,713	232,839	0	232,839	232,136	464,974
410	Human Resources	Positions	11,423	1,818,823	1,048,616	770,207	1,123,921	1,894,128
510	Office of Administrative Law	Hours	810	147,268	141,210	6,058	157,507	163,565
520	State Library	Dollars	3,151,906	76,828	38,750	38,078	55,852	93,929
600	Health Benefits for Annuitants (Retired)	Dollars	189,476,451	133,854,312	118,784,524	15,069,788	154,255,621	169,325,409
601	Dental Benefits for Annuitants (Retired)	Dollars	8,114,206	6,135,321	5,577,092	558,229	6,461,342	7,019,571
605	Justice Legal	Hours	34,375	827,937	584,728	243,209	1,024,219	1,267,428
607	Justice Tort Liability	Hours	2,248	169,629	132,910	36,719	176,303	213,021
799	State Auditors	Hours	2,089	324,032	263,132	60,900	316,466	377,366
Totals:				174,342,858	152,411,056	21,931,802	196,747,407	218,679,209

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3600 Department of Fish and Wildlife

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	232	76,707	208,979	-132,272	87,033	-45,239
005	Finance Budgets	Hours	1,517	277,275	552,320	-275,045	331,248	56,203
011	Finance FSCU	Dollars	738,881	95,370	156,523	-61,153	135,097	73,944
105	Department of Technology	Dollars	738,881	82,420	108,885	-26,465	100,810	74,345
110	FI\$Cal Project	Dollars	738,881	264,248	294,761	-30,513	264,248	233,735
115	Department of FI\$Cal	Users	335	2,553,273	2,372,580	180,693	2,731,800	2,912,493
201	Controller Accounting	Records	139,087	871,880	869,468	2,412	915,474	917,886
202	Controller Claims Audits	Warrants	226	1,006	73,095	-72,089	1,057	-71,032
203	Controller Payroll Disbursements	Warrants	65,329	22,550	27,421	-4,871	23,677	18,806
204	Controller General Disbursements	Warrants	226	-643	60,791	-61,434	85	-61,349
205	Controller Field Audits	Hours	676	132,866	131,354	1,512	139,509	141,021
211	Controller PPSD	Positions	3,194	440,703	482,455	-41,752	462,738	420,986
212	Controller CSPS Project	Positions	3,194	1,121,729	264,693	857,036	1,151,591	2,008,627
302	Treasurer Item Processing	Warrants	65,555	678	4,185	-3,507	3,244	-263
303	Treasurer Cash Management	Dollars	738,881	80,752	93,815	-13,063	84,001	70,938
400	Personnel Board	Positions	3,194	23,377	39,288	-15,911	30,045	14,135
405	Personnel Board CRU	Hours	0	0	153,651	-153,651	0	-153,651
410	Human Resources	Positions	3,194	508,609	320,922	187,687	314,289	501,977
510	Office of Administrative Law	Hours	1,433	260,413	249,318	11,095	278,519	289,614
520	State Library	Dollars	738,881	18,010	14,032	3,978	13,093	17,071
600	Health Benefits for Annuitants (Retired)	Dollars	41,637,485	29,414,510	29,585,078	-170,568	33,897,701	33,727,133
601	Dental Benefits for Annuitants (Retired)	Dollars	1,653,920	1,250,564	1,290,196	-39,632	1,317,016	1,277,384
605	Justice Legal	Hours	8,058	194,088	211,747	-17,659	240,101	222,442
607	Justice Tort Liability	Hours	527	39,765	48,143	-8,378	41,330	32,952
799	State Auditors	Hours	833	129,139	82,414	46,725	126,124	172,849
Totals:				37,859,289	37,696,114	163,175	42,689,832	42,853,007

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3760 State Coastal Conservancy

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	9	2,976	51,878	-48,902	3,376	-45,526
005	Finance Budgets	Hours	597	109,023	125,263	-16,240	130,245	114,005
011	Finance FSCU	Dollars	28,148	3,633	2,448	1,185	5,147	6,332
105	Department of Technology	Dollars	28,148	3,140	1,703	1,437	3,840	5,277
110	FI\$Cal Project	Dollars	28,148	10,067	4,610	5,457	10,067	15,523
115	Department of FI\$Cal	Users	20	152,434	108,887	43,547	163,093	206,640
201	Controller Accounting	Records	16,519	103,551	111,863	-8,312	108,728	100,416
202	Controller Claims Audits	Warrants	24	107	6,004	-5,897	112	-5,785
203	Controller Payroll Disbursements	Warrants	1,860	642	720	-78	674	596
204	Controller General Disbursements	Warrants	24	-68	4,994	-5,062	9	-5,053
205	Controller Field Audits	Hours	39	7,647	3,649	3,998	8,029	12,027
211	Controller PPSD	Positions	80	11,037	13,367	-2,330	11,589	9,259
212	Controller CSPS Project	Positions	80	28,092	7,334	20,758	28,840	49,599
302	Treasurer Item Processing	Warrants	1,884	19	182	-163	93	-69
303	Treasurer Cash Management	Dollars	28,148	3,076	1,467	1,609	3,200	4,809
400	Personnel Board	Positions	80	585	1,089	-504	752	249
405	Personnel Board CRU	Hours	173	23,515	39,388	-15,873	0	-15,873
410	Human Resources	Positions	80	12,738	8,892	3,846	7,871	11,717
510	Office of Administrative Law	Hours	32	5,901	1,886	4,015	6,311	10,326
520	State Library	Dollars	28,148	686	219	467	499	966
600	Health Benefits for Annuitants (Retired)	Dollars	1,114,749	787,507	843,938	-56,431	907,534	851,102
601	Dental Benefits for Annuitants (Retired)	Dollars	41,844	31,639	34,167	-2,528	33,320	30,792
605	Justice Legal	Hours	307	7,394	3,317	4,077	9,147	13,224
607	Justice Tort Liability	Hours	20	1,515	738	777	1,575	2,352
799	State Auditors	Hours	18	2,823	1,246	1,577	2,757	4,334
Totals:				1,309,679	1,379,249	-69,570	1,446,809	1,377,239

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3790 Department of Parks and Recreation

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	397	131,262	95,925	35,337	148,931	184,268
005	Finance Budgets	Hours	2,950	539,176	803,814	-264,638	644,131	379,493
011	Finance FSCU	Dollars	1,285,582	165,935	130,723	35,212	235,056	270,268
105	Department of Technology	Dollars	1,285,582	143,403	90,937	52,466	175,400	227,865
110	FI\$Cal Project	Dollars	1,285,582	459,767	246,175	213,592	459,767	673,358
115	Department of FI\$Cal	Users	577	4,397,726	4,246,574	151,152	4,705,220	4,856,372
201	Controller Accounting	Records	249,516	1,564,115	1,484,717	79,398	1,642,320	1,721,718
202	Controller Claims Audits	Warrants	3	13	109,335	-109,322	14	-109,308
203	Controller Payroll Disbursements	Warrants	97,803	33,759	37,197	-3,438	35,447	32,008
204	Controller General Disbursements	Warrants	3	-9	90,931	-90,940	1	-90,938
205	Controller Field Audits	Hours	1,251	245,950	127,706	118,244	258,248	376,492
211	Controller PPSD	Positions	6,879	949,021	1,047,726	-98,705	996,472	897,766
212	Controller CSPS Project	Positions	6,879	2,415,559	574,822	1,840,737	2,479,865	4,320,602
302	Treasurer Item Processing	Warrants	97,806	1,011	5,856	-4,845	4,840	-5
303	Treasurer Cash Management	Dollars	1,285,582	140,500	78,351	62,149	146,154	208,303
400	Personnel Board	Positions	6,879	50,342	85,320	-34,978	64,700	29,722
405	Personnel Board CRU	Hours	0	0	0	0	141,987	141,987
410	Human Resources	Positions	6,879	1,095,252	696,931	398,321	676,799	1,075,120
510	Office of Administrative Law	Hours	255	46,337	66,205	-19,868	49,559	29,691
520	State Library	Dollars	1,285,582	31,336	11,719	19,617	22,781	42,398
600	Health Benefits for Annuitants (Retired)	Dollars	41,280,349	29,162,214	29,707,206	-544,992	33,606,951	33,061,959
601	Dental Benefits for Annuitants (Retired)	Dollars	1,644,122	1,243,155	1,275,812	-32,657	1,309,214	1,276,557
605	Justice Legal	Hours	14,021	337,694	176,835	160,859	417,753	578,612
607	Justice Tort Liability	Hours	917	69,187	40,168	29,019	71,909	100,929
799	State Auditors	Hours	1,361	211,034	97,993	113,041	206,106	319,147
Totals:				43,433,739	41,328,978	2,104,761	48,499,624	50,604,385

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3820 San Francisco Bay Conservation and Development 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	4	1,323	1,468	-145	1,501	1,355
005	Finance Budgets	Hours	294	53,713	397,071	-343,358	64,169	-279,189
011	Finance FSCU	Dollars	14,291	1,845	1,911	-66	2,613	2,547
105	Department of Technology	Dollars	14,291	1,594	1,329	265	1,950	2,215
110	FI\$Cal Project	Dollars	14,291	5,111	3,599	1,512	5,111	6,623
115	Department of FI\$Cal	Users	5	38,109	40,116	-2,007	40,773	38,766
150	General Services CFS	Hours	2,524	273,161	279,128	-5,967	382,410	376,444
201	Controller Accounting	Records	2,770	17,364	15,965	1,399	18,232	19,631
202	Controller Claims Audits	Warrants	2	9	720	-711	9	-702
203	Controller Payroll Disbursements	Warrants	1,858	641	605	36	673	710
204	Controller General Disbursements	Warrants	2	-6	599	-605	1	-604
205	Controller Field Audits	Hours	13	2,544	1,622	922	2,672	3,594
211	Controller PPSD	Positions	100	13,865	12,138	1,727	14,558	16,285
212	Controller CSPA Project	Positions	100	35,291	6,659	28,632	36,231	64,863
302	Treasurer Item Processing	Warrants	1,860	19	77	-58	92	34
303	Treasurer Cash Management	Dollars	14,291	1,562	1,145	417	1,625	2,042
400	Personnel Board	Positions	100	735	988	-253	945	693
405	Personnel Board CRU	Hours	0	0	29,145	-29,145	0	-29,145
410	Human Resources	Positions	100	16,002	8,074	7,928	9,888	17,815
510	Office of Administrative Law	Hours	83	15,023	10,685	4,338	16,067	20,405
520	State Library	Dollars	14,291	348	171	177	253	431
600	Health Benefits for Annuitants (Retired)	Dollars	855,687	604,494	557,806	46,688	696,628	743,316
601	Dental Benefits for Annuitants (Retired)	Dollars	30,922	23,381	22,569	812	24,623	25,435
605	Justice Legal	Hours	156	3,754	2,586	1,168	4,644	5,812
607	Justice Tort Liability	Hours	10	769	591	178	799	977
799	State Auditors	Hours	9	1,433	935	498	1,400	1,898
Totals:				1,112,084	1,397,702	-285,618	1,327,866	1,042,248

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3840 Delta Protection 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	1	331	489	-158	375	217
005	Finance Budgets	Hours	307	56,129	18,378	37,751	67,055	104,806
011	Finance FSCU	Dollars	2,087	269	333	-64	382	318
105	Department of Technology	Dollars	2,087	233	232	1	285	286
110	FI\$Cal Project	Dollars	2,087	746	628	118	746	865
115	Department of FI\$Cal	Users	1	7,622	17,193	-9,571	8,155	-1,417
150	General Services CFS	Hours	2,164	234,213	324,185	-89,972	327,886	237,914
201	Controller Accounting	Records	1,611	10,099	9,909	190	10,604	10,793
202	Controller Claims Audits	Warrants	0	0	310	-310	0	-310
203	Controller Payroll Disbursements	Warrants	151	52	58	-6	55	49
204	Controller General Disbursements	Warrants	0	0	258	-258	0	-258
205	Controller Field Audits	Hours	2	372	203	169	390	559
211	Controller PPSD	Positions	7	966	1,076	-110	1,014	904
212	Controller CSPS Project	Positions	7	2,458	590	1,868	2,524	4,392
302	Treasurer Item Processing	Warrants	151	2	12	-10	7	-3
303	Treasurer Cash Management	Dollars	2,087	228	200	28	237	265
400	Personnel Board	Positions	7	51	88	-37	66	29
410	Human Resources	Positions	7	1,115	715	400	689	1,088
510	Office of Administrative Law	Hours	0	56	0	56	60	117
520	State Library	Dollars	2,087	51	30	21	37	58
600	Health Benefits for Annuitants (Retired)	Dollars	97,710	69,026	76,304	-7,278	79,547	72,270
601	Dental Benefits for Annuitants (Retired)	Dollars	3,512	2,655	3,043	-388	2,796	2,409
605	Justice Legal	Hours	23	548	450	98	678	776
607	Justice Tort Liability	Hours	1	112	74	38	117	155
799	State Auditors	Hours	1	209	156	53	205	258
Totals:				387,544	454,914	-67,370	503,908	436,538

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3855 Sierra Nevada Conservancy

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	1,958	-635	1,501	865
005	Finance Budgets	Hours	422	77,082	84,396	-7,314	92,086	84,772
011	Finance FSCU	Dollars	12,732	1,643	2,406	-763	2,328	1,565
105	Department of Technology	Dollars	12,732	1,420	1,674	-254	1,737	1,483
110	FI\$Cal Project	Dollars	12,732	4,553	4,531	22	4,553	4,576
115	Department of FI\$Cal	Users	6	45,730	45,847	-117	48,928	48,811
150	General Services CFS	Hours	2,454	265,654	288,717	-23,063	371,901	348,838
201	Controller Accounting	Records	5,477	34,333	30,088	4,245	36,050	40,295
202	Controller Claims Audits	Warrants	11	49	1,679	-1,630	51	-1,579
203	Controller Payroll Disbursements	Warrants	1,225	423	521	-98	444	346
204	Controller General Disbursements	Warrants	11	-31	1,396	-1,427	4	-1,423
205	Controller Field Audits	Hours	12	2,267	2,027	240	2,381	2,621
211	Controller PPSD	Positions	72	9,933	11,216	-1,283	10,430	9,147
212	Controller CSPA Project	Positions	72	25,283	6,154	19,129	25,956	45,085
302	Treasurer Item Processing	Warrants	1,236	13	85	-72	61	-11
303	Treasurer Cash Management	Dollars	12,732	1,391	1,442	-51	1,447	1,397
400	Personnel Board	Positions	72	527	913	-386	677	291
405	Personnel Board CRU	Hours	165	22,428	0	22,428	0	22,428
410	Human Resources	Positions	72	11,464	7,461	4,003	7,084	11,087
510	Office of Administrative Law	Hours	2	347	210	137	371	509
520	State Library	Dollars	12,732	310	216	94	226	320
600	Health Benefits for Annuitants (Retired)	Dollars	823,832	581,990	613,332	-31,342	670,694	639,352
601	Dental Benefits for Annuitants (Retired)	Dollars	31,786	24,034	24,470	-436	25,311	24,876
605	Justice Legal	Hours	139	3,344	3,261	83	4,137	4,221
607	Justice Tort Liability	Hours	9	685	738	-53	712	659
799	State Auditors	Hours	8	1,277	1,246	31	1,247	1,277
Totals:				1,117,473	1,135,984	-18,511	1,310,318	1,291,807

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3860 Department of Water Resources

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	1,579	522,072	1,233,807	-711,735	592,349	-119,385
005	Finance Budgets	Hours	4,803	877,761	1,339,206	-461,445	1,048,624	587,179
011	Finance FSCU	Dollars	4,008,402	517,380	945,036	-427,656	732,896	305,241
105	Department of Technology	Dollars	4,008,402	447,125	657,412	-210,287	546,890	336,604
110	FI\$Cal Project	Dollars	4,008,402	1,433,537	1,779,674	-346,137	1,433,537	1,087,400
115	Department of FI\$Cal	Users	104	792,658	567,356	225,302	848,081	1,073,383
201	Controller Accounting	Records	72,595	455,069	418,271	36,798	477,822	514,620
202	Controller Claims Audits	Warrants	18,000	80,156	37,935	42,221	84,164	126,386
203	Controller Payroll Disbursements	Warrants	83,826	28,934	34,875	-5,941	30,381	24,440
204	Controller General Disbursements	Warrants	18,000	-51,181	31,549	-82,730	6,758	-75,973
205	Controller Field Audits	Hours	4,138	813,676	1,362,599	-548,923	854,360	305,437
211	Controller PPSD	Positions	3,685	508,442	551,750	-43,308	533,864	490,556
212	Controller CSPS Project	Positions	3,685	1,294,146	302,711	991,435	1,328,598	2,320,033
302	Treasurer Item Processing	Warrants	101,826	1,053	4,354	-3,301	5,039	1,738
303	Treasurer Cash Management	Dollars	4,008,402	438,074	566,425	-128,351	455,703	327,352
400	Personnel Board	Positions	3,685	26,971	44,931	-17,960	34,663	16,703
405	Personnel Board CRU	Hours	960	130,488	0	130,488	141,987	272,475
410	Human Resources	Positions	3,685	586,786	367,016	219,770	362,598	582,368
510	Office of Administrative Law	Hours	660	120,008	123,192	-3,184	128,351	125,167
520	State Library	Dollars	4,008,402	97,705	84,719	12,986	71,029	84,015
600	Health Benefits for Annuitants (Retired)	Dollars	59,099,473	41,750,409	41,839,288	-88,879	48,113,767	48,024,888
601	Dental Benefits for Annuitants (Retired)	Dollars	2,402,449	1,816,542	1,856,030	-39,488	1,913,070	1,873,583
605	Justice Legal	Hours	43,717	1,052,926	1,278,378	-225,452	1,302,546	1,077,094
607	Justice Tort Liability	Hours	2,859	215,723	290,630	-74,907	224,211	149,304
799	State Auditors	Hours	2,865	444,374	504,141	-59,767	433,997	374,230
Totals:				54,400,833	56,221,285	-1,820,452	61,705,287	59,884,835

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3875 Sacramento-San Joaquin Delta Conservancy

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	170	31,072	23,215	7,857	37,120	44,977
011	Finance FSCU	Dollars	3,384	437	624	-187	619	432
105	Department of Technology	Dollars	3,384	377	434	-57	462	405
110	FI\$Cal Project	Dollars	3,384	1,210	1,175	35	1,210	1,245
115	Department of FI\$Cal	Users	5	38,109	51,578	-13,469	40,773	27,304
150	General Services CFS	Hours	1,989	215,240	275,777	-60,537	301,324	240,787
201	Controller Accounting	Records	2,170	13,603	16,350	-2,747	14,283	11,536
202	Controller Claims Audits	Warrants	1	4	689	-685	5	-680
203	Controller Payroll Disbursements	Warrants	336	116	169	-53	122	69
204	Controller General Disbursements	Warrants	1	-3	573	-576	0	-575
205	Controller Field Audits	Hours	3	602	608	-6	632	625
211	Controller PPSD	Positions	13	1,752	2,612	-860	1,840	980
212	Controller CSPS Project	Positions	13	4,460	1,433	3,027	4,578	7,605
302	Treasurer Item Processing	Warrants	337	3	30	-27	17	-10
303	Treasurer Cash Management	Dollars	3,384	370	374	-4	385	381
400	Personnel Board	Positions	13	93	213	-120	119	-1
405	Personnel Board CRU	Hours	124	16,855	24,145	-7,290	0	-7,290
410	Human Resources	Positions	13	2,022	1,737	285	1,250	1,535
510	Office of Administrative Law	Hours	29	5,183	0	5,183	5,543	10,726
520	State Library	Dollars	3,384	82	56	26	60	86
600	Health Benefits for Annuitants (Retired)	Dollars	232,668	164,367	197,697	-33,330	189,419	156,089
601	Dental Benefits for Annuitants (Retired)	Dollars	8,487	6,417	7,011	-594	6,758	6,165
605	Justice Legal	Hours	37	889	843	46	1,100	1,146
607	Justice Tort Liability	Hours	2	182	222	-40	189	149
799	State Auditors	Hours	2	340	312	28	332	359
Totals:				504,112	608,366	-104,254	608,514	504,260

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3885 Delta Stewardship 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	8	2,645	2,936	-291	3,001	2,710
005	Finance Budgets	Hours	387	70,802	26,600	44,202	84,584	128,787
011	Finance FSCU	Dollars	24,650	3,182	4,138	-956	4,507	3,551
105	Department of Technology	Dollars	24,650	2,750	2,879	-129	3,363	3,234
110	FI\$Cal Project	Dollars	24,650	8,816	7,793	1,023	8,816	9,838
115	Department of FI\$Cal	Users	8	60,974	97,425	-36,451	65,237	28,786
150	General Services CFS	Hours	1,595	172,629	291,490	-118,861	241,672	122,811
201	Controller Accounting	Records	2,853	17,884	24,969	-7,085	18,779	11,694
202	Controller Claims Audits	Warrants	4	18	1,572	-1,554	19	-1,535
203	Controller Payroll Disbursements	Warrants	1,588	548	669	-121	576	455
204	Controller General Disbursements	Warrants	4	-11	1,307	-1,318	2	-1,317
205	Controller Field Audits	Hours	22	4,389	3,446	943	4,608	5,551
211	Controller PPSD	Positions	74	10,140	11,370	-1,230	10,647	9,417
212	Controller CSPA Project	Positions	74	25,810	6,238	19,572	26,497	46,069
302	Treasurer Item Processing	Warrants	1,592	16	98	-82	79	-3
303	Treasurer Cash Management	Dollars	24,650	2,694	2,480	214	2,802	3,016
400	Personnel Board	Positions	74	538	926	-388	691	303
405	Personnel Board CRU	Hours	0	0	0	0	29,810	29,810
410	Human Resources	Positions	74	11,703	7,563	4,140	7,231	11,371
510	Office of Administrative Law	Hours	46	8,306	26,817	-18,511	8,883	-9,628
520	State Library	Dollars	24,650	601	371	230	437	667
600	Health Benefits for Annuitants (Retired)	Dollars	1,059,725	748,635	781,881	-33,246	862,738	829,493
601	Dental Benefits for Annuitants (Retired)	Dollars	42,539	32,165	34,879	-2,714	33,874	31,160
605	Justice Legal	Hours	269	6,475	5,594	881	8,010	8,891
607	Justice Tort Liability	Hours	18	1,326	1,255	71	1,379	1,450
799	State Auditors	Hours	16	2,472	2,181	291	2,415	2,706
Totals:				1,195,507	1,346,877	-151,370	1,430,656	1,279,286