

# BUDGET LETTER

	<b>NUMBER:</b> 24-15
<b>SUBJECT:</b> 2025-26 SALARIES AND WAGES SPREADSHEET (AUTHORIZED POSITIONS AND COST ESTIMATES)	<b>DATE ISSUED:</b> July 16, 2024
<b>REFERENCES:</b>	<b>SUPERSEDES:</b> 23-08

TO: Agency Secretaries  
 Department Directors  
 Department Budget and Accounting Officers  
 Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

**BUDGET OFFICERS ARE REQUESTED TO FORWARD A COPY OF THIS BUDGET LETTER TO DEPARTMENTAL PERSONNEL OFFICERS.**

This Budget Letter (BL) provides departments with instructions for preparing the 2025-26 Salaries and Wages Spreadsheet (Schedule 7A).

**Note: Departments must build the 2025-26 Salaries and Wages publication from the final 2024-25 Salaries and Wages spreadsheets that their respective Finance Budget Analysts will provide to them electronically by August 2, 2024.**

<i>Deadlines and Deliverables</i>	
<b>On or before, Friday, September 6, 2024</b>	<p>Complete and return:</p> <ul style="list-style-type: none"> <li>▪ Electronic (Excel) version of the Salaries and Wages spreadsheet</li> <li>▪ Attachment C (Supplementary Schedule of Salaries &amp; Wages) – an electronic (Excel) copy</li> </ul> <p>Provide <u>copies</u> of the following backup documentation:</p> <ul style="list-style-type: none"> <li>▪ Schedule 8 Report</li> <li>▪ Supplementary Schedule 8 Report</li> <li>▪ Department Temporary Help and Overtime Reports</li> <li>▪ Any other documentation requested by respective Finance Budget Analysts</li> </ul>

## I. SALARIES AND WAGES SPREADSHEET

Position and salary information is compiled and maintained in an Excel spreadsheet. An electronic file Finance created using data from the final 2024-25 Salaries and Wages spreadsheet will be distributed to departments by their Finance Budget Analyst by August 2. **Departments MUST use the spreadsheet provided by their Finance Budget Analyst because it contains updated formulas and ADA formatting necessary for publication of the consolidated statewide Salaries and Wages document.** Finance will return any spreadsheets submitted using older files to departments and require that they enter updates on the current 2025-26 form.

Reconcile position and salary information, **complete and return the documents listed above along with the required backup documentation to your Finance Budget Analyst no later than September 6, 2024.**

**The Salaries and Wages spreadsheet and supporting documentation is assumed approved/signed by your departmental management when submitted electronically by email to your Finance Budget Analyst.**

## II. STATE CONTROLLER REPORTS

The State Controller's Office (SCO) has released Schedule 8 Reports and the Supplementary Schedule 8 Reports directly to departments.

**Any adjustments made to these reports must be reflected in the Supplemental Schedule of Salaries and Wages** (Attachment C). Attachment A describes the documents used by departments to develop the Salaries and Wages Publication.

The SCO provides the Schedule 8 Report, which can be obtained via their File Transfer Protocol (FTP). The digital version will allow departments to view and filter the Schedule 8 in Microsoft Excel. To enroll in the FTP digital report, please e-mail the SCO at [ppsdsacs@sco.ca.gov](mailto:ppsdsacs@sco.ca.gov).

## III. SALARIES AND WAGES SPREADSHEET PREPARATION

The Salaries and Wages spreadsheet reflects the positions authorized by the Legislature as of the Budget Act of 2024 as amended by Ch 35/2024 (SB 108) for fiscal years 2024-25 and 2025-26. These two fiscal periods provide the estimated expenditures for salaries and wages required should the department fill all authorized positions. Past Year (2023-24) actuals should be displayed to represent actual filled positions, and expenditures for salaries and wages for that fiscal year.

## **Definitions of Terms**

1. **Career Executive Assignment (C.E.A.) Positions**—Reflect the monthly salary range for all C.E.A. positions as of June 30, 2024, as follows:
  - C.E.A. A = \$9,755 to \$11,807
  - C.E.A. B = \$11,435 to \$13,623
  - C.E.A. C = \$12,699 to \$14,418
  - The maximum rate for physicians, attorneys, and engineers is \$20,144.
2. **Merit Salary Adjustments**—Merit Salary Adjustment (MSA) expenditure projections, except for C.E.A. positions, are included in the Schedule 8 by the SCO. C.E.A. salary levels must be adjusted manually in the Salaries and Wages spreadsheet to reflect the proper levels noted above. The Budget does not include statewide funding for MSAs. Any net costs incurred by departments for this purpose must be absorbed within existing resources.
3. **Permanent Employees**—Generally, all permanent employees (full-time and part-time) must fill authorized and established positions. Permanent positions should not be budgeted in blanket authorizations on an ongoing basis.
4. **Salary Range**—Include a corresponding salary range for each classification as listed in the 2024 Schedule 8 report. Within each segment of the Salaries and Wages spreadsheet, **sort positions in descending order** according to the **minimum step of the salary range**.
5. **Partial-Year Authorizations**—Positions that are authorized for less than a full fiscal year must reflect the **net position count** and the **net associated dollars**. For example, a position established with an effective date of January 1, 2024, would reflect 0.5 in the 2023-24 position column and half of the position's annual salary in the 2023-24 expenditures column.
6. **Temporary Help Authorizations**—Display positions for all three years, including positions for student assistants, seasonal, and other personnel used for temporary purposes if they are not filling a permanent authorized position. Generally, departments should not include permanent employees (full-time or part-time) in the blanket, although this is allowed to meet short-term needs of departments, such as for succession planning. These employees should be moved from the blanket to permanent positions as soon as possible through the process outlined in the latest Position Control Budget Letter. Permanent intermittent positions may be in the blanket. Ensure the position equivalent and dollar value are based on realistic usage; do not create a position value if the dollar value will not result in hiring a person.
7. **Overtime**—Budget overtime costs as a separate line entry. Do not display positions for overtime.
8. **Reorganizations**—Reorganizations that are proposed for the 2025-26 Budget must first be approved by Finance. Upon Finance's approval, reflect a condensed version of proposed reorganizations in the Governor's Budget documents, rather than in the Salaries and Wages spreadsheet.

- 9. Limited-Term Positions**—Previously approved limited-term positions will remain in effect until their expiration date(s). These positions will continue to be footnoted in the 7A spreadsheet until expired. However, as of 2015, Finance is no longer approving new limited-term positions. If an increase in temporary resources is necessary to support short-term workload, Finance will consider limited-term expenditure authority, without authorized positions, to meet departments' operational needs.
- 10. Vacant Positions**—Reflect vacant positions at the first step of the appropriate classification, except for positions within interchangeable classes. Reflect vacant positions with interchangeable classes at the minimum step of the: (a) lowest salary range for groups consisting of two classes, (b) middle salary range for groupings that contain an odd number of classes, or (c) lowest salary range of the lower of the two middle classes for groupings that contain an even number of classifications in excess of two. **Please note: vacant positions in the Schedule 8 reflect the correct base salaries.**
- 11. Standard Abbreviations (Attachment B)**—Use only the abbreviations in the attached listing.
- 12. Salary Adjustments**—Funding increases for 2024-25 salary changes, including any General Salary Increases ratified by the Legislature, which have not already been distributed to departmental budgets, are centrally carried by Finance in the 2024 Budget Act. Funding for these salary adjustments will be distributed to departments through a forthcoming Employee Compensation Adjustments BL. Distributed employee compensation adjustments should not be reflected on the Schedule 7A.
- 13. Consolidated Benefits (CoBen)**—CoBens are staff benefits, not salaries or wages, and they should be entered using a *benefits* AC code that begins with 515. Therefore, departments should use AC Code (5150850 – Consolidated Benefits) in PeopleSoft to properly categorize these expenditures as benefits.
- 14. Flex Elect Cash Options**—Flex Elect Cash Option amounts default to an overtime AC code in the FI\$Cal system as they are payments to employees. However, departments have the discretion to choose to display Flex Elect Cash Option amounts on a "Temporary Help" line in the 7A if that provides a clearer representation of salaries and wages for their department. Displaying Flex Elect Cash Option amounts on the "Overtime" lines in the 7A may significantly skew the perception of overtime hours worked in a department.
- 15. Position Reclassifications**—For any classifications affected by a State Personnel Board-approved class consolidation in 2023-24, the departments' Schedule 8 reports from the SCO will show the past year position split between the former classification and the new classification. For example, a full-year position (1.0) could display on the Schedule 8 as 0.6 in the former classification and 0.4 in the new classification. Salaries and Wages spreadsheets should reflect only the new classification titles and salary ranges.

Therefore, departments will need to add the total for the former classification shown on the Schedule 8 (e.g., 0.6) to the new classification shown on the Schedule 8 (e.g., 0.4) and display the total (e.g., 1.0) under the new classification in the past year column on the Salaries and Wages spreadsheets. These class consolidations should be displayed on the Supplemental Schedule of Salaries and Wages (Attachment C). There were no major class consolidations approved by the State Personnel Board in 2023-24.

### **Definitions of Totals and Subtotals**

1. **Totals, Authorized Positions**—Means the number of positions authorized by the Legislature as of the Budget Act of 2024 as amended by Ch 35/2024 (SB 108). After past year adjustments are made, the past year expenditure amount and the total authorized positions reflected in the Salaries and Wages spreadsheet must match the past year salaries and wages total in Hyperion.
2. **Subtotals**—Include the following subtotal lines below the **TOTALS, AUTHORIZED POSITIONS** line:
  - Regular/Ongoing Positions (see bottom line total from Supplementary Schedule of Salaries and Wages (Attachment C))
  - Temporary Help
  - Overtime

Please note: the sum of these subtotals must equal the Totals, Authorized Positions line.

**Do not include a subtotal line that displays zero for positions and dollars for all three years.**

## **IV. SALARIES AND WAGES SUBMISSIONS AND PAST YEAR RECONCILIATION**

### **Supplementary Schedule of Salaries and Wages (Attachment C)**

To assist with Schedule 7A reconciliation, departments must complete and submit Attachment C (Supplementary Schedule of Salaries and Wages) to their respective Finance Budget Analyst along with their Schedule 7A. The Attachment C will crosswalk the reader from SCO's Schedule 8 Report "Total by Agency" line amounts to the Total Regular/Ongoing Positions line on the 2025-26 Salaries & Wages Spreadsheet. This is an opportunity for each department to explain how they arrived at their bottom line regular/ongoing position counts.

### **Position Reconciliation Worksheet (Attachment D)**

This optional tool is available for use in reconciling position counts in payroll systems, Hyperion, and the Schedule 7A. Hyperion's Current Service Level (CSL) reflects authorized positions as of the Budget Act of 2024 as amended by Ch 35/2024 (SB 108). Conceptually, CSL positions should match those displayed on the Schedule 7A. However, for many departments, baseline budget adjustments will be required to clean up Hyperion's position count to represent the true number of authorized positions as of Enactment.

All other fall adjustments for 2024-25 and 2025-26 must not be included in the Schedule 7A. Although optional in most cases, Attachment D may be required by some Finance Budget Analysts.

### **SCO Roster Summary Section:**

- **Line 1:** Enter the number of positions from SCO's Schedule 8 Report "Total by Agency" line for the 2024-25 and 2025-26 columns.
- **Line 2:** If there are positions not captured in the Schedule 8, enter the number of positions from SCO's Supplementary Schedule 8 Report "Total by Agency" line for the 2024-25 and 2025-26 columns.
- **Line 3:** Use the Supplementary Schedule of Salaries & Wages (Attachment C) to explain any corrections to Regular/Ongoing positions not included on the Schedule 8 or the Supplementary Schedule 8. Enter the net change in Regular/Ongoing positions reflected on Attachment C for the 2024-25 and 2025-26 columns.
- **Total Regular/Ongoing Positions:** A formula adds **Line 1** through **Line 3**. These amounts should match the Total Regular/Ongoing Positions line on the 2025-26 Salaries & Wages Spreadsheet (7A).
- **Line 4:** Use your department's year-end payroll reports for the number of Temp-Help positions. Enter the number of Temp-Help positions for the 2024-25 and 2025-26 columns.
- **Line 5:** Enter any miscellaneous adjustments, as necessary. Please provide supporting documents and brief descriptions of these adjustments to your Finance Budget Analyst. This line is typically not applicable and should be blank for most departments.
- **Total Authorized Positions:** A formula adds **Total Regular/Ongoing Positions to Lines 4 and 5**. This must match the Total Authorized positions line on the 2024-25 Salaries & Wages Spreadsheet (7A).

### **Budget Reconciliation Section:**

- **Line 1:** Enter the amount for the 2024-25 column from the **TOTALS, AUTHORIZED POSITIONS** line from last year's 2024-25 Salaries and Wages (Schedule 7A) publication. There is no need to enter an amount for 2025-26. Finance has included a formula to calculate the amount for 2025-26. (Line 1 for 2025-26 = the sum of Lines 1 and 2 for 2024-25).
- **Line 2:** Enter the amount from the "Other Adjustments" line of the "Expenditures by Category" section of your department's 2024-25 Enacted Budget galley (<http://www.ebudget.ca.gov/>). There is no need to enter an amount for 2025-26.
- **Line 3:** Subtract any limited-term positions that expire on or before 06/30/2025 in the 2025-26 column. Do not enter an amount for 2024-25.
- **Line 4:** Enter any miscellaneous adjustments, as necessary. Please provide supporting documents and brief descriptions of these adjustments to your Finance Budget Analyst. This line is typically not applicable and left blank.
- **Total Authorized Positions:** A formula adds **Lines 1 through 4** for the 2024-25 and 2025-26 columns. This should match the Total Authorized Positions line on the 2025-26 Salaries & Wages Spreadsheet (7A) and the SCO Roster Summary section above.

### **Tie-Out of 2023-24 Actuals**

**The 2023-24 actual positions and expenditures MUST match between the 7A and Hyperion.**

Departments must submit the 7A spreadsheet and backup materials to Finance by **September 6, 2024**, even if they have not fully completed the past year reconciliation activities by that date.

If departments have subsequent changes to positions or salaries and wages (i.e., after completing the past year budget adjustments and fund balance reconciliation exercises), they must work with their respective Finance Budget Analyst to revise the Salaries and Wages spreadsheet as soon as possible.

If you have any questions regarding this BL, please contact your Finance Budget Analyst.

/s/ Thomas Todd

Thomas Todd  
Program Budget Manager

Attachments

**DOCUMENTS USED IN THE DEVELOPMENT  
OF THE SALARIES AND WAGES PUBLICATION**

**Schedule 7A Spreadsheet**—The Schedule 7A spreadsheet represents a summary listing of all authorized Regular/Ongoing positions by classification within each reporting unit as of a specified point in time. In most cases, the 2024-25 Schedule 7A spreadsheets display position information authorized as of June 30, 2024.

**Schedule 8**—A listing of approved, established, Regular/Ongoing positions with related personnel information, including past year expenditures by class code and estimated expenditures for the current and budget years for each position.

**Supplementary Schedule 8**—A listing of current year and budget year information on employees for whom there are no established positions (by Standard Form 607 action) to continue beyond June 30 of the past year, or for those positions with an abolished or non-existent class code. Past year expenditures, if any, for these employees are displayed on the Schedule 8.

**Standard Form 607**—Standard 607 position documents received by the SCO by June 15 each year are normally reflected on the SCO's reports.

**Supplementary Schedule of Salaries and Wages (Attachment C)**—This schedule is prepared by departments to reconcile any differences for Regular/Ongoing positions between the Schedule 7A Spreadsheet and the combined total of Regular/Ongoing positions listed in the Schedule 8 and in the Supplementary Schedule 8.



**Word ..... Abbreviation**

academic ..... aad  
academic year ..... acad yr  
account(s) ..... acct(s)  
accounting ..... acctg  
administrative ..... adm  
administration ..... admin  
advisor ..... advr  
affairs ..... affs  
agricultural ..... agric  
agriculture ..... agri  
and ..... &  
appointment ..... appt  
apprentice ..... apprnt  
assessment ..... assess  
assistant ..... asst  
associate ..... assoc  
attorney ..... atty  
automotive ..... auto  
bilingual—bicultural ..... bi/bi  
biology ..... biol  
board ..... bd  
branch ..... br/brch  
building ..... bldg  
bureau ..... bur  
business ..... bus  
Dept of TransportationCaltrans  
captain ..... capt  
career executive appointment  
..... C.E.A.  
center ..... cntr/ctr  
certification ..... cert  
chemistry ..... chem  
clerk ..... clk  
compensation ..... comp  
conservation ..... cons  
construction ..... constrn  
control ..... cntrl  
coordinator ..... coord  
corporate ..... corp  
corrections ..... corrs  
correctional ..... corr  
county ..... co  
criminal ..... crim  
curriculum ..... curr/curric  
data processing ..... DP  
department ..... dept  
departmental ..... deptl  
deputy ..... dep  
determination(s) ..... determ(s)  
development ..... dev/developmt  
developmental ..... develmtl  
disability ..... dis  
dispatch ..... disp  
district ..... dist  
division ..... div  
drafting ..... drftg  
duplicating ..... dup  
economic ..... econ

**Word ..... Abbreviation**

education ..... ed/educ  
electrical ..... elec  
electronic data processingEDP  
employee and employeremp/emp  
employment ..... empt  
engineer ..... engr  
engineering ..... engrng  
environment ..... envirn  
environmental ..... envirtl  
equipment ..... equipt  
evaluation ..... eval  
examination ..... exam  
executive ..... exec  
federal ..... fed  
federal fund ..... FF  
field ..... fld  
general ..... gen  
government ..... gov  
governmental ..... govtl  
handicap ..... hdcp  
health ..... hlth  
high occupancy vehicle .HOV  
highway ..... hwy  
hospital ..... hosp  
hydraulic ..... hyd  
hydroelectric ..... hyd  
identification ..... id  
information ..... info  
inheritance ..... inh  
inspector ..... insp  
institutional ..... instl  
instruction ..... inst  
instructional ..... instl  
insurance ..... ins  
intergovernmental ..... intergovtl  
intermediate ..... inter  
international ..... intntl  
junior ..... jr  
laboratory ..... lab  
leadership ..... ldrshp  
legislative ..... legis  
level of care ..... LOC  
licensing ..... lic  
lieutenant ..... lieut  
machine ..... mach  
maintenance ..... maint  
management ..... mgt/mgmt  
manager ..... mgr  
managerial ..... mgrl  
mechanical ..... mech  
medical ..... med  
member ..... mbr  
month ..... mo  
mountain ..... mt  
nonsupervisory ..... nonsupvry  
occupational ..... occ  
office ..... ofc  
officer ..... off/ofcr

**Word ..... Abbreviation**

operations ..... ops/oper(s)  
operator ..... opr  
organization ..... org  
personnel ..... pers  
pesticide ..... pest  
physical ..... phys  
planner ..... plnr  
planning ..... plan  
power ..... pwr  
prevention ..... prev  
principal ..... prin  
processing ..... proc  
production ..... prod  
professional(s) ..... prof(s)  
program(s) ..... pgm/prog(s)  
project ..... proj  
property ..... prop  
psychiatric ..... psych  
public ..... pub  
recreation ..... recr  
record(s) ..... recd(s)  
registration ..... regis  
regulatory ..... reg  
rehabilitation ..... rehab  
reimbursement ..... reimb  
representative ..... rep  
reproduction ..... reprod  
residential ..... res  
retirement ..... ret  
river ..... rvr  
secretary ..... secty  
section ..... sec/sect  
senior ..... sr  
sergeant ..... sgt  
service(s) ..... svc(s)  
social ..... soc  
southern ..... so  
specialist ..... spec  
standards ..... stds  
statistics ..... stat  
stenographer ..... steno  
subdivision ..... sub  
superintendent ..... supt  
supervising ..... supvng  
supervisor ..... supvr  
supervisorial ..... supvrl  
supervisory ..... supvry  
system(s) ..... sys(s)  
technical ..... tech  
technician ..... techn  
technology ..... tech  
telecommunication telecomm  
television ..... TV  
training ..... trng  
transportation ..... transp  
veterinary ..... vet  
vice president ..... VP  
vocational ..... voc