

STATE OF CALIFORNIA DEPARTMENT OF FINANCE
2025-26
SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0250 Judicial Branch

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	315	105,721	130,158	-24,437	154,164	129,727
005	Finance Budgets	Hours	3,636	602,293	953,941	-351,648	852,678	501,031
011	Finance FSCU	Dollars	1,241,948	155,437	208,017	-52,580	209,970	157,390
105	Department of Technology	Dollars	1,241,948	117,820	151,299	-33,479	146,069	112,590
110	FI\$Cal Project	Dollars	1,241,948	395,410	10,734	384,676	395,410	780,086
115	Department of FI\$Cal	Users	380	1,991,316	2,660,563	-669,247	2,174,323	1,505,077
201	Controller Accounting	Records	190,847	1,094,383	774,576	319,807	1,149,102	1,468,909
202	Controller Claims Audits	Warrants	44,342	93,639	77,116	16,523	98,321	114,845
203	Controller Payroll Disbursements	Warrants	52,112	18,414	13,447	4,967	19,335	24,303
204	Controller General Disbursements	Warrants	44,342	77,877	23,299	54,578	81,771	136,348
205	Controller Field Audits	Hours	2,124	409,830	732,602	-322,772	430,322	107,550
211	Controller PPSD	Positions	1,701	248,823	251,614	-2,791	261,265	258,474
212	Controller CSPS Project	Positions	1,701	136,514	53,948	82,566	143,339	225,905
302	Treasurer Item Processing	Warrants	96,454	778	1,904	-1,126	3,781	2,655
303	Treasurer Cash Management	Dollars	1,241,948	104,594	131,523	-26,929	125,875	98,947
400	Personnel Board	Positions	1,701	16,011	19,512	-3,501	21,274	17,773
410	Human Resources	Positions	1,701	230,855	114,505	116,350	173,771	290,122
510	Office of Administrative Law	Hours	130	24,857	24,557	300	27,268	27,568
520	State Library	Dollars	1,241,948	14,616	21,387	-6,771	18,827	12,056
600	Health Benefits for Annuitants (Retired)	Dollars	43,357,264	29,778,506	29,667,778	110,728	36,652,323	36,763,051
601	Dental Benefits for Annuitants (Retired)	Dollars	2,418,494	1,816,838	1,772,962	43,876	1,858,540	1,902,416
605	Justice Legal	Hours	10,283	347,260	361,928	-14,668	289,002	274,334
607	Justice Tort Liability	Hours	904	59,285	24,262	35,023	66,707	101,730
799	State Auditors	Hours	710	-92,136	119,143	-211,279	110,554	-100,725
Totals:				37,748,945	38,300,775	-551,830	45,463,992	44,912,162

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	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	33	11,076	31,334	-20,258	16,150	-4,108
005	Finance Budgets	Hours	1,873	310,180	389,572	-79,392	439,128	359,736
011	Finance FSCU	Dollars	128,515	16,084	50,143	-34,059	21,727	-12,331
105	Department of Technology	Dollars	128,515	12,192	36,471	-24,279	15,115	-9,164
110	FI\$Cal Project	Dollars	128,515	40,916	2,588	38,328	40,916	79,245
115	Department of FI\$Cal	Users	46	241,054	263,050	-21,996	263,208	241,212
150	General Services CFS	Hours	7,097	694,002	500,371	193,631	812,548	1,006,179
201	Controller Accounting	Records	13,133	75,309	46,650	28,659	79,075	107,734
202	Controller Claims Audits	Warrants	2,396	5,060	3,762	1,298	5,313	6,611
203	Controller Payroll Disbursements	Warrants	5,178	1,830	1,227	603	1,921	2,524
204	Controller General Disbursements	Warrants	2,396	4,208	1,137	3,071	4,418	7,489
205	Controller Field Audits	Hours	88	16,928	32,041	-15,113	17,775	2,662
211	Controller PPSD	Positions	182	26,581	21,084	5,497	27,910	33,407
212	Controller CSPS Project	Positions	182	14,583	4,521	10,062	15,312	25,375
302	Treasurer Item Processing	Warrants	7,574	61	135	-74	297	223
303	Treasurer Cash Management	Dollars	128,515	10,823	31,704	-20,881	13,025	-7,855
400	Personnel Board	Positions	182	1,710	1,635	75	2,273	2,348
410	Human Resources	Positions	182	24,661	9,595	15,066	18,563	33,630
510	Office of Administrative Law	Hours	152	29,113	11,787	17,326	31,937	49,262
520	State Library	Dollars	128,515	1,512	5,155	-3,643	1,948	-1,694
600	Health Benefits for Annuitants (Retired)	Dollars	2,446,130	1,680,044	1,159,526	520,518	2,067,851	2,588,369
601	Dental Benefits for Annuitants (Retired)	Dollars	107,627	80,852	57,477	23,375	82,708	106,083
605	Justice Legal	Hours	1,046	35,316	85,081	-49,765	29,391	-20,373
607	Justice Tort Liability	Hours	91	5,938	5,841	97	6,681	6,778
799	State Auditors	Hours	90	-11,689	35,819	-47,508	14,026	-33,482
Totals:				3,328,345	2,787,706	540,639	4,029,217	4,569,856

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0521 Secretary for Transportation Agency (New, 13/14)

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1,026	344,349	139,398	204,951	502,133	707,084
005	Finance Budgets	Hours	2,331	386,138	263,124	123,014	546,663	669,678
011	Finance FSCU	Dollars	192,153	24,049	10,499	13,550	32,486	46,036
105	Department of Technology	Dollars	192,153	18,229	7,636	10,593	22,600	33,193
110	FI\$Cal Project	Dollars	192,153	61,177	542	60,635	61,177	121,813
115	Department of FI\$Cal	Users	11	57,643	82,673	-25,030	62,941	37,911
201	Controller Accounting	Records	12,344	70,785	52,109	18,676	74,324	93,000
202	Controller Claims Audits	Warrants	2,701	5,704	4,484	1,220	5,989	7,209
203	Controller Payroll Disbursements	Warrants	1,651	583	481	102	613	715
204	Controller General Disbursements	Warrants	2,701	4,744	1,355	3,389	4,981	8,370
205	Controller Field Audits	Hours	431	83,185	83,466	-281	87,344	87,062
211	Controller PPSD	Positions	57	8,295	8,527	-232	8,709	8,477
212	Controller CSPS Project	Positions	57	4,551	1,828	2,723	4,778	7,501
302	Treasurer Item Processing	Warrants	4,352	35	88	-53	171	118
303	Treasurer Cash Management	Dollars	192,153	16,183	6,638	9,545	19,475	29,020
400	Personnel Board	Positions	57	534	661	-127	709	582
410	Human Resources	Positions	57	7,696	3,880	3,816	5,793	9,608
510	Office of Administrative Law	Hours	20	3,845	1,310	2,535	4,218	6,754
520	State Library	Dollars	192,153	2,261	1,079	1,182	2,913	4,095
600	Health Benefits for Annuitants (Retired)	Dollars	880,339	604,632	524,877	79,755	744,200	823,954
601	Dental Benefits for Annuitants (Retired)	Dollars	48,895	36,731	32,457	4,274	37,575	41,849
605	Justice Legal	Hours	1,564	52,804	17,798	35,006	43,946	78,952
607	Justice Tort Liability	Hours	135	8,879	1,223	7,656	9,990	17,646
799	State Auditors	Hours	110	-14,255	6,071	-20,326	17,105	-3,221
Totals:				1,788,777	1,252,204	536,573	2,300,832	2,837,405

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	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	24	8,028	34,146	-26,118	11,707	-14,411
005	Finance Budgets	Hours	172	28,523	191,764	-163,241	40,380	-122,861
011	Finance FSCU	Dollars	94,456	11,822	54,679	-42,857	15,969	-26,888
105	Department of Technology	Dollars	94,456	8,961	39,770	-30,809	11,109	-19,700
110	FI\$Cal Project	Dollars	94,456	30,073	2,822	27,251	30,073	57,324
115	Department of FI\$Cal	Users	6	32,857	172,861	-140,004	35,876	-104,128
150	General Services CFS	Hours	841	82,200	332,393	-250,193	96,241	-153,953
201	Controller Accounting	Records	2,477	14,203	43,471	-29,268	14,914	-14,354
202	Controller Claims Audits	Warrants	486	1,027	3,723	-2,696	1,078	-1,618
203	Controller Payroll Disbursements	Warrants	1,865	659	2,139	-1,480	692	-788
204	Controller General Disbursements	Warrants	486	854	1,125	-271	897	626
205	Controller Field Audits	Hours	80	15,502	43,315	-27,813	16,277	-11,536
211	Controller PPSD	Positions	71	10,372	39,378	-29,006	10,891	-18,116
212	Controller CSPS Project	Positions	71	5,690	8,443	-2,753	5,975	3,222
302	Treasurer Item Processing	Warrants	2,352	19	202	-183	92	-91
303	Treasurer Cash Management	Dollars	94,456	7,955	34,572	-26,617	9,573	-17,044
400	Personnel Board	Positions	71	667	3,054	-2,387	887	-1,500
405	Personnel Board CRU	Hours	0	0	8,759	-8,759	9,345	586
410	Human Resources	Positions	71	9,623	17,920	-8,297	7,243	-1,054
510	Office of Administrative Law	Hours	10	1,890	6,385	-4,495	2,074	-2,421
520	State Library	Dollars	94,456	1,112	5,622	-4,510	1,432	-3,078
600	Health Benefits for Annuitants (Retired)	Dollars	940,726	646,107	2,347,489	-1,701,382	795,248	-906,134
601	Dental Benefits for Annuitants (Retired)	Dollars	47,083	35,370	127,655	-92,285	36,182	-56,103
605	Justice Legal	Hours	769	25,957	92,762	-66,805	21,602	-45,203
607	Justice Tort Liability	Hours	67	4,364	6,358	-1,994	4,910	2,917
700	Health and Human Services Agency	Dollars	94,456	467,227	1,254,556	-787,329	339,280	-448,048
799	State Auditors	Hours	54	-7,007	31,266	-38,273	8,408	-29,865
Totals:				1,444,055	4,906,629	-3,462,574	1,528,355	-1,934,219

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0540 Secretary of the Natural Resources Agency

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	325	109,078	42,984	66,094	159,058	225,151
005	Finance Budgets	Hours	1,433	237,373	195,484	41,889	336,054	377,944
011	Finance FSCU	Dollars	123,182	15,417	11,992	3,425	20,826	24,251
105	Department of Technology	Dollars	123,182	11,686	8,722	2,964	14,488	17,452
110	FI\$Cal Project	Dollars	123,182	39,219	619	38,600	39,219	77,818
115	Department of FI\$Cal	Users	16	83,845	127,767	-43,922	91,550	47,628
201	Controller Accounting	Records	15,132	86,772	54,440	32,332	91,111	123,443
202	Controller Claims Audits	Warrants	2,364	4,992	3,458	1,534	5,242	6,776
203	Controller Payroll Disbursements	Warrants	2,621	926	576	350	972	1,323
204	Controller General Disbursements	Warrants	2,364	4,152	1,045	3,107	4,359	7,466
205	Controller Field Audits	Hours	93	17,886	9,296	8,590	18,780	27,369
211	Controller PPSD	Positions	107	15,653	34,262	-18,609	16,436	-2,173
212	Controller CSPS Project	Positions	107	8,588	7,346	1,242	9,017	10,259
302	Treasurer Item Processing	Warrants	4,985	40	83	-43	195	153
303	Treasurer Cash Management	Dollars	123,182	10,374	7,582	2,792	12,485	15,277
400	Personnel Board	Positions	107	1,007	2,657	-1,650	1,338	-312
405	Personnel Board CRU	Hours	0	0	0	0	65,620	65,620
410	Human Resources	Positions	107	14,523	15,592	-1,069	10,932	9,862
510	Office of Administrative Law	Hours	20	3,849	1,473	2,376	4,222	6,599
520	State Library	Dollars	123,182	1,450	1,233	217	1,867	2,084
600	Health Benefits for Annuitants (Retired)	Dollars	1,202,761	826,077	658,767	167,310	1,016,762	1,184,072
601	Dental Benefits for Annuitants (Retired)	Dollars	52,581	39,500	35,601	3,899	40,407	44,307
605	Justice Legal	Hours	1,002	33,851	20,336	13,515	28,172	41,687
607	Justice Tort Liability	Hours	87	5,691	1,386	4,305	6,404	10,709
799	State Auditors	Hours	70	-9,138	6,830	-15,968	10,965	-5,003
Totals:				1,562,810	1,249,531	313,279	2,006,481	2,319,760

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0555 Secretary for Environmental Protection

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	7	2,349	2,009	340	3,426	3,766
005	Finance Budgets	Hours	712	117,973	155,736	-37,763	167,017	129,253
011	Finance FSCU	Dollars	26,007	3,255	2,940	315	4,397	4,712
105	Department of Technology	Dollars	26,007	2,467	2,138	329	3,059	3,388
110	FI\$Cal Project	Dollars	26,007	8,280	152	8,128	8,280	16,408
115	Department of FI\$Cal	Users	1	5,240	7,516	-2,276	5,722	3,446
201	Controller Accounting	Records	5,633	32,302	25,616	6,686	33,917	40,602
202	Controller Claims Audits	Warrants	747	1,577	0	1,577	1,656	3,234
203	Controller Payroll Disbursements	Warrants	2,277	805	602	203	845	1,047
204	Controller General Disbursements	Warrants	747	1,312	0	1,312	1,378	2,689
205	Controller Field Audits	Hours	18	3,425	1,780	1,645	3,597	5,242
211	Controller PPSD	Positions	88	12,830	0	12,830	13,471	26,301
212	Controller CSPS Project	Positions	88	7,039	0	7,039	7,391	14,429
302	Treasurer Item Processing	Warrants	3,024	24	45	-21	119	98
303	Treasurer Cash Management	Dollars	26,007	2,190	1,859	331	2,636	2,967
400	Personnel Board	Positions	88	826	0	826	1,097	1,922
405	Personnel Board CRU	Hours	548	49,675	39,294	10,381	0	10,381
410	Human Resources	Positions	88	11,903	0	11,903	8,960	20,863
510	Office of Administrative Law	Hours	181	34,516	327	34,189	37,864	72,053
520	State Library	Dollars	26,007	306	302	4	394	398
600	Health Benefits for Annuitants (Retired)	Dollars	1,372,634	942,748	757,239	185,509	1,160,365	1,345,874
601	Dental Benefits for Annuitants (Retired)	Dollars	63,700	47,853	38,723	9,130	48,951	58,081
605	Justice Legal	Hours	213	7,189	30,692	-23,503	5,983	-17,520
607	Justice Tort Liability	Hours	18	1,202	353	849	1,352	2,201
799	State Auditors	Hours	15	-1,929	1,670	-3,599	2,315	-1,284
Totals:				1,295,357	1,068,993	226,364	1,524,189	1,750,554

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0650 Office of Planning and Research

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	336	112,769	22,095	90,674	164,441	255,116
005	Finance Budgets	Hours	1,180	195,400	456,516	-261,116	276,632	15,516
011	Finance FSCU	Dollars	22,639	2,833	35,060	-32,227	3,827	-28,399
105	Department of Technology	Dollars	22,639	2,148	25,501	-23,353	2,663	-20,691
110	FI\$Cal Project	Dollars	22,639	7,208	1,809	5,399	7,208	12,607
115	Department of FI\$Cal	Users	35	183,411	187,893	-4,482	200,267	195,784
201	Controller Accounting	Records	24,726	141,787	56,675	85,112	148,877	233,989
202	Controller Claims Audits	Warrants	3,544	7,484	4,510	2,974	7,858	10,832
203	Controller Payroll Disbursements	Warrants	6,594	2,330	1,181	1,149	2,447	3,596
204	Controller General Disbursements	Warrants	3,544	6,224	1,363	4,861	6,535	11,397
205	Controller Field Audits	Hours	15	2,982	22,350	-19,368	3,131	-16,238
211	Controller PPSD	Positions	211	30,896	21,239	9,657	32,441	42,098
212	Controller CSPS Project	Positions	211	16,951	4,554	12,397	17,798	30,195
302	Treasurer Item Processing	Warrants	10,138	82	141	-59	397	338
303	Treasurer Cash Management	Dollars	22,639	1,907	22,168	-20,261	2,295	-17,967
400	Personnel Board	Positions	211	1,988	1,647	341	2,642	2,983
410	Human Resources	Positions	211	28,665	9,666	18,999	21,577	40,576
510	Office of Administrative Law	Hours	2	452	4,093	-3,641	496	-3,144
520	State Library	Dollars	22,639	266	3,605	-3,339	343	-2,995
600	Health Benefits for Annuitants (Retired)	Dollars	2,551,677	1,752,535	1,000,326	752,209	2,157,076	2,909,285
601	Dental Benefits for Annuitants (Retired)	Dollars	135,799	102,016	59,037	42,979	104,357	147,336
605	Justice Legal	Hours	184	6,221	59,567	-53,346	5,178	-48,168
607	Justice Tort Liability	Hours	16	1,046	4,075	-3,029	1,177	-1,853
799	State Auditors	Hours	13	-1,680	20,034	-21,714	2,016	-19,698
Totals:				2,605,922	2,025,105	580,817	3,171,678	3,752,496

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	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	30	10,069	10,069	-0	14,682	14,682
005	Finance Budgets	Hours	64	10,612	10,612	0	15,023	15,023
011	Finance FSCU	Dollars	119,932	15,010	15,010	-0	20,276	20,276
105	Department of Technology	Dollars	119,932	11,378	11,378	-0	14,106	14,106
110	FI\$Cal Project	Dollars	119,932	38,184	38,184	0	38,184	38,184
115	Department of FI\$Cal	Users	4	20,961	20,961	-0	22,888	22,888
201	Controller Accounting	Records	3	17	17	0	18	18
205	Controller Field Audits	Hours	82	15,797	15,797	-0	16,587	16,587
303	Treasurer Cash Management	Dollars	119,932	10,100	10,100	0	12,155	12,155
510	Office of Administrative Law	Hours	13	2,400	2,400	0	2,633	2,633
520	State Library	Dollars	119,932	1,411	1,411	0	1,818	1,818
605	Justice Legal	Hours	976	32,958	32,958	-0	27,429	27,429
607	Justice Tort Liability	Hours	84	5,541	5,541	0	6,235	6,235
799	State Auditors	Hours	69	-8,897	-8,897	-0	10,676	10,676
Totals:				165,541	165,541	-0	202,709	202,709

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0690 Office of Emergency Services

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	152	51,015	47,805	3,210	74,390	77,600
005	Finance Budgets	Hours	3,091	511,891	677,335	-165,444	724,694	559,249
011	Finance FSCU	Dollars	598,546	74,912	76,413	-1,501	101,193	99,692
105	Department of Technology	Dollars	598,546	56,782	55,579	1,203	70,397	71,600
110	FI\$Cal Project	Dollars	598,546	190,564	3,943	186,621	190,564	377,186
115	Department of FI\$Cal	Users	448	2,347,657	2,638,016	-290,359	2,563,413	2,273,054
201	Controller Accounting	Records	171,257	982,047	786,476	195,571	1,031,149	1,226,720
202	Controller Claims Audits	Warrants	40,310	85,125	79,502	5,623	89,381	95,004
203	Controller Payroll Disbursements	Warrants	37,107	13,112	11,178	1,934	13,768	15,702
204	Controller General Disbursements	Warrants	40,310	70,795	24,020	46,775	74,335	121,111
205	Controller Field Audits	Hours	837	161,512	135,286	26,226	169,587	195,813
211	Controller PPSD	Positions	1,487	217,547	210,841	6,706	228,424	235,130
212	Controller CSPS Project	Positions	1,487	119,354	45,206	74,148	125,322	199,470
302	Treasurer Item Processing	Warrants	77,417	625	1,764	-1,139	3,035	1,896
303	Treasurer Cash Management	Dollars	598,546	50,408	48,314	2,094	60,664	62,759
400	Personnel Board	Positions	1,487	13,998	16,350	-2,352	18,600	16,248
405	Personnel Board CRU	Hours	758	68,710	92,214	-23,504	0	-23,504
410	Human Resources	Positions	1,487	201,837	95,950	105,887	151,929	257,816
510	Office of Administrative Law	Hours	63	11,979	13,752	-1,773	13,141	11,368
520	State Library	Dollars	598,546	7,044	7,856	-812	9,073	8,262
600	Health Benefits for Annuitants (Retired)	Dollars	18,477,273	12,690,505	11,570,976	1,119,529	15,619,874	16,739,403
601	Dental Benefits for Annuitants (Retired)	Dollars	878,419	659,892	643,724	16,168	675,039	691,207
605	Justice Legal	Hours	4,871	164,482	129,627	34,855	136,888	171,743
607	Justice Tort Liability	Hours	422	27,655	8,884	18,771	31,117	49,888
799	State Auditors	Hours	703	-91,247	97,136	-188,383	109,488	-78,896
Totals:				18,688,203	17,518,147	1,170,056	22,285,464	23,455,520

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0820 Department of Justice

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	320	107,399	106,858	541	156,611	157,152
005	Finance Budgets	Hours	2,993	495,714	489,522	6,192	701,792	707,984
011	Finance FSCU	Dollars	1,262,895	158,059	170,761	-12,702	213,511	200,809
105	Department of Technology	Dollars	1,262,895	119,807	124,202	-4,395	148,533	144,138
110	FI\$Cal Project	Dollars	1,262,895	402,079	8,812	393,267	402,079	795,346
115	Department of FI\$Cal	Users	79	413,984	481,006	-67,022	452,030	385,009
201	Controller Accounting	Records	55,991	321,072	256,849	64,223	337,125	401,348
202	Controller Claims Audits	Warrants	12,931	27,307	27,550	-243	28,672	28,430
203	Controller Payroll Disbursements	Warrants	131,204	46,363	38,959	7,404	48,681	56,084
204	Controller General Disbursements	Warrants	12,931	22,710	8,324	14,386	23,846	38,232
205	Controller Field Audits	Hours	888	171,306	109,772	61,534	179,871	241,404
211	Controller PPSD	Positions	5,149	753,200	782,748	-29,548	790,860	761,311
212	Controller CSPS Project	Positions	5,149	413,233	167,826	245,407	433,895	679,302
302	Treasurer Item Processing	Warrants	144,135	1,163	3,212	-2,049	5,650	3,601
303	Treasurer Cash Management	Dollars	1,262,895	106,358	107,968	-1,610	127,998	126,389
400	Personnel Board	Positions	5,149	48,466	60,699	-12,233	64,396	52,163
405	Personnel Board CRU	Hours	1,385	125,546	0	125,546	0	125,546
410	Human Resources	Positions	5,149	698,809	356,214	342,595	526,014	868,609
510	Office of Administrative Law	Hours	662	126,323	101,337	24,986	138,578	163,564
520	State Library	Dollars	1,262,895	14,863	17,557	-2,694	19,144	16,450
600	Health Benefits for Annuitants (Retired)	Dollars	66,856,309	45,918,050	45,651,818	266,232	56,517,382	56,783,614
601	Dental Benefits for Annuitants (Retired)	Dollars	3,368,396	2,530,430	2,566,672	-36,242	2,588,511	2,552,269
605	Justice Legal	Hours	10,277	347,047	289,707	57,340	288,825	346,165
607	Justice Tort Liability	Hours	889	58,351	19,861	38,490	65,656	104,146
799	State Auditors	Hours	722	-93,690	97,743	-191,433	112,419	-79,014
Totals:				53,333,950	52,045,977	1,287,973	64,372,079	65,660,052

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0840 State Controller

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	33	11,173	12,453	-1,280	16,292	15,012
005	Finance Budgets	Hours	1,329	220,127	273,119	-52,992	311,638	258,646
011	Finance FSCU	Dollars	131,464	16,454	19,782	-3,328	22,226	18,898
105	Department of Technology	Dollars	131,464	12,472	14,388	-1,916	15,462	13,546
110	FI\$Cal Project	Dollars	131,464	41,855	1,021	40,834	41,855	82,690
115	Department of FI\$Cal	Users	209	1,093,338	1,458,049	-364,711	1,193,818	829,106
201	Controller Accounting	Records	14,648	83,995	80,326	3,669	88,195	91,864
202	Controller Claims Audits	Warrants	177,382	374,586	291,852	82,734	393,316	476,050
203	Controller Payroll Disbursements	Warrants	22,028	7,784	7,813	-29	8,173	8,144
204	Controller General Disbursements	Warrants	177,382	311,531	88,178	223,353	327,107	550,460
205	Controller Field Audits	Hours	90	17,316	12,658	4,658	18,182	22,840
211	Controller PPSD	Positions	798	116,787	132,241	-15,454	122,626	107,173
212	Controller CSPS Project	Positions	798	64,074	28,353	35,721	67,277	102,998
302	Treasurer Item Processing	Warrants	199,410	1,609	4,014	-2,405	7,817	5,412
303	Treasurer Cash Management	Dollars	131,464	11,072	12,508	-1,436	13,324	11,888
400	Personnel Board	Positions	798	7,515	10,255	-2,740	9,985	7,245
410	Human Resources	Positions	798	108,354	60,180	48,174	81,561	129,734
510	Office of Administrative Law	Hours	88	16,802	2,292	14,510	18,432	32,941
520	State Library	Dollars	131,464	1,547	2,034	-487	1,993	1,506
600	Health Benefits for Annuitants (Retired)	Dollars	11,378,345	7,814,841	8,029,177	-214,336	9,618,752	9,404,416
601	Dental Benefits for Annuitants (Retired)	Dollars	558,866	419,835	443,220	-23,385	429,471	406,086
605	Justice Legal	Hours	1,070	36,127	33,573	2,554	30,066	32,620
607	Justice Tort Liability	Hours	93	6,075	2,309	3,766	6,835	10,600
799	State Auditors	Hours	3,369	-437,054	679,343	-1,116,397	524,422	-591,975
Totals:				10,358,212	11,699,138	-1,340,926	13,368,826	12,027,900

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0845 Department of Insurance

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	373	125,187	198,050	-72,863	182,549	109,687
005	Finance Budgets	Hours	879	145,561	158,293	-12,732	206,074	193,343
011	Finance FSCU	Dollars	269,917	33,782	39,172	-5,390	45,634	40,243
105	Department of Technology	Dollars	269,917	25,606	28,491	-2,885	31,746	28,861
110	FI\$Cal Project	Dollars	269,917	85,936	2,021	83,915	85,936	169,851
115	Department of FI\$Cal	Users	62	324,899	571,194	-246,295	354,758	108,463
201	Controller Accounting	Records	23,140	132,693	126,945	5,748	139,327	145,075
202	Controller Claims Audits	Warrants	3,745	7,909	9,077	-1,168	8,304	7,135
203	Controller Payroll Disbursements	Warrants	31,754	11,221	9,760	1,461	11,782	13,242
204	Controller General Disbursements	Warrants	3,745	6,577	2,742	3,835	6,906	10,741
205	Controller Field Audits	Hours	184	35,553	24,921	10,632	37,331	47,963
211	Controller PPSD	Positions	1,222	178,795	191,617	-12,822	187,735	174,912
212	Controller CSPS Project	Positions	1,222	98,093	41,084	57,009	102,998	160,008
302	Treasurer Item Processing	Warrants	35,499	286	830	-544	1,392	848
303	Treasurer Cash Management	Dollars	269,917	22,732	24,767	-2,035	27,357	25,322
400	Personnel Board	Positions	1,222	11,505	14,859	-3,354	15,286	11,932
405	Personnel Board CRU	Hours	0	0	0	0	90,766	90,766
410	Human Resources	Positions	1,222	165,883	87,201	78,682	124,865	203,548
510	Office of Administrative Law	Hours	281	53,706	11,460	42,246	58,916	101,162
520	State Library	Dollars	269,917	3,177	4,027	-850	4,092	3,241
600	Health Benefits for Annuitants (Retired)	Dollars	16,630,857	11,422,356	11,905,709	-483,353	14,058,995	13,575,641
601	Dental Benefits for Annuitants (Retired)	Dollars	807,263	606,438	656,544	-50,106	620,357	570,251
605	Justice Legal	Hours	2,196	74,174	66,460	7,714	61,730	69,444
607	Justice Tort Liability	Hours	190	12,471	4,564	7,907	14,032	21,939
799	State Auditors	Hours	276	-35,824	51,907	-87,731	42,985	-44,746
Totals:				13,548,716	14,231,695	-682,979	16,521,853	15,838,874

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0890 Secretary of State

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	43	14,432	18,078	-3,646	21,045	17,398
005	Finance Budgets	Hours	1,730	286,590	253,594	32,996	405,731	438,726
011	Finance FSCU	Dollars	170,039	21,281	28,918	-7,637	28,748	21,111
105	Department of Technology	Dollars	170,039	16,131	21,033	-4,902	19,999	15,097
110	FI\$Cal Project	Dollars	170,039	54,137	1,492	52,645	54,137	106,782
115	Department of FI\$Cal	Users	60	314,418	360,754	-46,336	343,314	296,979
201	Controller Accounting	Records	35,448	203,271	203,667	-396	213,435	213,039
202	Controller Claims Audits	Warrants	15,075	31,835	36,751	-4,916	33,426	28,510
203	Controller Payroll Disbursements	Warrants	16,682	5,895	5,278	617	6,190	6,806
204	Controller General Disbursements	Warrants	15,075	26,476	11,104	15,372	27,800	43,171
205	Controller Field Audits	Hours	305	58,774	27,888	30,886	61,713	92,599
211	Controller PPSD	Positions	594	86,881	88,057	-1,176	91,225	90,049
212	Controller CSPS Project	Positions	594	47,666	18,880	28,786	50,050	78,836
302	Treasurer Item Processing	Warrants	31,757	256	824	-568	1,245	677
303	Treasurer Cash Management	Dollars	170,039	14,320	18,284	-3,964	17,234	13,270
400	Personnel Board	Positions	594	5,591	6,828	-1,237	7,428	6,191
410	Human Resources	Positions	594	80,607	40,073	40,534	60,675	101,210
510	Office of Administrative Law	Hours	298	56,862	87,912	-31,050	62,378	31,328
520	State Library	Dollars	170,039	2,001	2,973	-972	2,578	1,606
600	Health Benefits for Annuitants (Retired)	Dollars	7,702,205	5,290,005	4,850,626	439,379	6,511,105	6,950,485
601	Dental Benefits for Annuitants (Retired)	Dollars	341,605	256,623	242,887	13,736	262,513	276,249
605	Justice Legal	Hours	1,417	47,859	49,073	-1,214	39,830	38,615
607	Justice Tort Liability	Hours	120	7,856	3,369	4,487	8,840	13,327
799	State Auditors	Hours	97	-12,614	16,543	-29,157	15,136	-14,021
Totals:				6,917,154	6,394,886	522,268	8,345,773	8,868,041

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 0985 School Finance Authority, California

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	1	336	402	-66	489	423
005	Finance Budgets	Hours	672	111,308	137,373	-26,065	157,581	131,516
011	Finance FSCU	Dollars	4,931	617	461	156	834	990
105	Department of Technology	Dollars	4,931	468	336	132	580	712
110	FI\$Cal Project	Dollars	4,931	1,570	24	1,546	1,570	3,116
115	Department of FI\$Cal	Users	3	15,721	22,547	-6,826	17,166	10,340
201	Controller Accounting	Records	4,989	28,609	50,840	-22,231	30,039	7,808
202	Controller Claims Audits	Warrants	1,169	2,469	6,024	-3,555	2,592	-963
203	Controller Payroll Disbursements	Warrants	303	107	108	-1	112	111
204	Controller General Disbursements	Warrants	1,169	2,053	1,820	233	2,156	2,389
205	Controller Field Audits	Hours	3	650	198	452	683	1,135
211	Controller PPSD	Positions	12	1,741	2,015	-274	1,828	1,554
212	Controller CSPS Project	Positions	12	955	432	523	1,003	1,526
302	Treasurer Item Processing	Warrants	1,472	12	79	-67	58	-9
303	Treasurer Cash Management	Dollars	4,931	415	292	123	500	623
400	Personnel Board	Positions	12	112	156	-44	149	105
410	Human Resources	Positions	12	1,615	917	698	1,216	1,914
510	Office of Administrative Law	Hours	66	12,557	22,265	-9,708	13,775	4,068
520	State Library	Dollars	4,931	58	47	11	75	86
600	Health Benefits for Annuitants (Retired)	Dollars	100,470	69,005	84,877	-15,872	84,933	69,061
601	Dental Benefits for Annuitants (Retired)	Dollars	6,318	4,746	4,311	435	4,855	5,290
605	Justice Legal	Hours	40	1,355	789	566	1,128	1,694
607	Justice Tort Liability	Hours	3	228	54	174	256	430
799	State Auditors	Hours	3	-366	304	-670	439	-231
Totals:				256,341	336,671	-80,330	324,016	243,686