

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3125 California Tahoe Conservancy

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	6	2,014	2,812	-798	2,936	2,138
005	Finance Budgets	Hours	1,099	181,981	87,398	94,583	257,634	352,218
011	Finance FSCU	Dollars	23,302	2,916	4,441	-1,525	3,940	2,415
105	Department of Technology	Dollars	23,302	2,211	3,230	-1,019	2,741	1,721
110	FI\$Cal Project	Dollars	23,302	7,419	229	7,190	7,419	14,609
115	Department of FI\$Cal	Users	10	52,403	75,157	-22,754	57,219	34,465
150	General Services CFS	Hours	4,010	392,123	383,804	8,319	459,104	467,424
201	Controller Accounting	Records	7,161	41,064	34,082	6,982	43,117	50,098
202	Controller Claims Audits	Warrants	999	2,110	1,864	246	2,215	2,461
203	Controller Payroll Disbursements	Warrants	1,174	415	319	96	436	531
204	Controller General Disbursements	Warrants	999	1,755	563	1,192	1,842	3,034
205	Controller Field Audits	Hours	16	3,068	2,769	299	3,222	3,521
211	Controller PPSD	Positions	53	7,709	7,441	268	8,095	8,363
212	Controller CSPS Project	Positions	53	4,230	1,595	2,635	4,441	7,076
302	Treasurer Item Processing	Warrants	2,173	18	46	-28	85	57
303	Treasurer Cash Management	Dollars	23,302	1,962	2,808	-846	2,362	1,516
400	Personnel Board	Positions	53	496	577	-81	659	578
405	Personnel Board CRU	Hours	0	0	0	0	38,677	38,677
410	Human Resources	Positions	53	7,153	3,386	3,767	5,384	9,151
510	Office of Administrative Law	Hours	40	7,721	491	7,230	8,470	15,700
520	State Library	Dollars	23,302	274	457	-183	353	170
600	Health Benefits for Annuitants (Retired)	Dollars	742,627	510,049	485,391	24,658	627,784	652,442
601	Dental Benefits for Annuitants (Retired)	Dollars	35,794	26,889	26,908	-19	27,506	27,488
605	Justice Legal	Hours	190	6,404	7,544	-1,140	5,329	4,189
607	Justice Tort Liability	Hours	16	1,077	516	561	1,211	1,772
799	State Auditors	Hours	13	-1,728	2,580	-4,308	2,074	-2,235
Totals:				1,261,732	1,136,408	125,324	1,574,257	1,699,581

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

**Business Unit 3360 Energy Resources Conservation and
Development Commission**

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	796	267,156	32,138	235,018	389,569	624,587
005	Finance Budgets	Hours	2,743	454,285	345,641	108,644	643,141	751,785
011	Finance FSCU	Dollars	457,416	57,248	51,591	5,657	77,333	82,990
105	Department of Technology	Dollars	457,416	43,394	37,525	5,869	53,798	59,667
110	FI\$Cal Project	Dollars	457,416	145,632	2,662	142,970	145,632	288,601
115	Department of FI\$Cal	Users	61	319,659	398,333	-78,674	349,036	270,362
201	Controller Accounting	Records	29,125	167,013	119,722	47,291	175,363	222,654
202	Controller Claims Audits	Warrants	4,030	8,510	7,724	786	8,936	9,722
203	Controller Payroll Disbursements	Warrants	20,778	7,342	4,574	2,768	7,709	10,477
204	Controller General Disbursements	Warrants	4,030	7,078	2,334	4,744	7,432	12,175
205	Controller Field Audits	Hours	312	60,249	44,502	15,747	63,261	79,008
211	Controller PPSD	Positions	768	112,306	105,731	6,575	117,922	124,497
212	Controller CSPS Project	Positions	768	61,615	22,669	38,946	64,696	103,643
302	Treasurer Item Processing	Warrants	24,808	200	430	-230	972	743
303	Treasurer Cash Management	Dollars	457,416	38,523	32,620	5,903	46,360	52,263
400	Personnel Board	Positions	768	7,227	8,199	-972	9,602	8,629
410	Human Resources	Positions	768	104,196	48,116	56,080	78,432	134,512
510	Office of Administrative Law	Hours	313	59,751	30,614	29,137	65,547	94,684
520	State Library	Dollars	457,416	5,383	5,304	79	6,934	7,013
600	Health Benefits for Annuitants (Retired)	Dollars	10,074,744	6,919,505	6,143,364	776,141	8,516,745	9,292,887
601	Dental Benefits for Annuitants (Retired)	Dollars	455,458	342,152	312,327	29,825	350,006	379,831
605	Justice Legal	Hours	3,722	125,699	87,516	38,183	104,611	142,795
607	Justice Tort Liability	Hours	322	21,134	6,004	15,130	23,780	38,911
799	State Auditors	Hours	287	-37,249	29,596	-66,845	44,696	-22,150
Totals:				9,298,010	7,879,236	1,418,774	11,351,513	12,770,287

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3480 Department of Conservation

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	63	21,144	13,659	7,485	30,833	38,318
005	Finance Budgets	Hours	1,333	220,736	449,542	-228,806	312,501	83,695
011	Finance FSCU	Dollars	247,411	30,965	22,065	8,900	41,829	50,729
105	Department of Technology	Dollars	247,411	23,471	16,049	7,422	29,099	36,521
110	FI\$Cal Project	Dollars	247,411	78,770	1,139	77,631	78,770	156,402
115	Department of FI\$Cal	Users	83	434,945	661,383	-226,438	474,918	248,480
201	Controller Accounting	Records	26,736	153,314	113,927	39,387	160,979	200,366
202	Controller Claims Audits	Warrants	5,004	10,567	9,396	1,171	11,096	12,267
203	Controller Payroll Disbursements	Warrants	18,185	6,426	4,545	1,881	6,747	8,628
204	Controller General Disbursements	Warrants	5,004	8,788	2,839	5,949	9,228	15,177
205	Controller Field Audits	Hours	169	32,589	14,043	18,546	34,218	52,764
211	Controller PPSD	Positions	679	99,272	97,824	1,448	104,236	105,683
212	Controller CSPS Project	Positions	679	54,464	20,974	33,490	57,187	90,678
302	Treasurer Item Processing	Warrants	23,189	187	448	-261	909	648
303	Treasurer Cash Management	Dollars	247,411	20,836	13,951	6,885	25,076	31,961
400	Personnel Board	Positions	679	6,388	7,586	-1,198	8,487	7,289
405	Personnel Board CRU	Hours	758	68,710	92,214	-23,504	0	-23,504
410	Human Resources	Positions	679	92,103	44,518	47,585	69,329	116,914
510	Office of Administrative Law	Hours	212	40,463	3,274	37,189	44,389	81,578
520	State Library	Dollars	247,411	2,912	2,269	643	3,751	4,393
600	Health Benefits for Annuitants (Retired)	Dollars	9,720,789	6,676,403	5,985,065	691,338	8,217,527	8,908,866
601	Dental Benefits for Annuitants (Retired)	Dollars	433,657	325,775	309,654	16,121	333,252	349,373
605	Justice Legal	Hours	2,026	68,403	44,478	23,925	56,927	80,852
607	Justice Tort Liability	Hours	174	11,431	2,581	8,850	12,862	21,713
799	State Auditors	Hours	141	-18,355	12,597	-30,952	22,024	-8,928
Totals:				8,470,710	7,946,020	524,690	10,146,173	10,670,863

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3540 Department of Forestry and Fire 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	651	218,491	273,975	-55,484	318,605	263,120
005	Finance Budgets	Hours	5,713	946,231	1,081,552	-135,321	1,339,598	1,204,277
011	Finance FSCU	Dollars	2,565,477	321,085	438,207	-117,122	433,732	316,610
105	Department of Technology	Dollars	2,565,477	243,379	318,726	-75,347	301,733	226,387
110	FI\$Cal Project	Dollars	2,565,477	816,794	22,613	794,181	816,794	1,610,975
115	Department of FI\$Cal	Users	2,920	15,301,695	18,097,843	-2,796,148	16,707,957	13,911,809
201	Controller Accounting	Records	352,878	2,023,525	1,786,305	237,220	2,124,701	2,361,921
202	Controller Claims Audits	Warrants	89,505	189,013	199,540	-10,527	198,463	187,936
203	Controller Payroll Disbursements	Warrants	351,685	124,272	88,008	36,264	130,486	166,751
204	Controller General Disbursements	Warrants	89,505	157,195	60,288	96,907	165,055	261,963
205	Controller Field Audits	Hours	1,785	344,537	284,022	60,515	361,764	422,279
211	Controller PPSD	Positions	10,260	1,500,870	1,352,794	148,076	1,575,913	1,723,989
212	Controller CSPS Project	Positions	10,260	823,433	290,048	533,385	864,604	1,397,989
302	Treasurer Item Processing	Warrants	441,190	3,560	8,873	-5,313	17,295	11,982
303	Treasurer Cash Management	Dollars	2,565,477	216,059	277,066	-61,007	260,019	199,012
400	Personnel Board	Positions	10,260	96,576	104,903	-8,327	128,319	119,992
405	Personnel Board CRU	Hours	0	0	244,890	-244,890	0	-244,890
410	Human Resources	Positions	10,260	1,392,487	615,631	776,856	1,048,166	1,825,022
510	Office of Administrative Law	Hours	675	128,909	116,398	12,511	141,414	153,924
520	State Library	Dollars	2,565,477	30,193	45,054	-14,861	38,890	24,029
600	Health Benefits for Annuitants (Retired)	Dollars	140,465,900	96,474,368	87,299,193	9,175,175	118,743,691	127,918,866
601	Dental Benefits for Annuitants (Retired)	Dollars	7,255,098	5,450,226	5,037,358	412,868	5,575,325	5,988,193
605	Justice Legal	Hours	20,876	705,001	743,471	-38,470	586,726	548,256
607	Justice Tort Liability	Hours	1,807	118,535	50,997	67,538	133,374	200,912
799	State Auditors	Hours	1,695	-219,932	278,810	-498,742	263,897	-234,845
Totals:				127,406,502	119,116,565	8,289,937	152,276,523	160,566,460

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3600 Department of Fish and Wildlife

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	428	143,647	478,051	-334,404	209,467	-124,938
005	Finance Budgets	Hours	2,286	378,582	473,251	-94,669	535,966	441,298
011	Finance FSCU	Dollars	928,976	116,267	127,953	-11,686	157,057	145,371
105	Department of Technology	Dollars	928,976	88,129	93,065	-4,936	109,260	104,324
110	FI\$Cal Project	Dollars	928,976	295,766	6,603	289,163	295,766	584,930
115	Department of FI\$Cal	Users	414	2,169,487	2,938,645	-769,158	2,368,868	1,599,710
201	Controller Accounting	Records	142,145	815,109	739,747	75,362	855,864	931,226
202	Controller Claims Audits	Warrants	32,784	69,232	71,060	-1,828	72,693	70,865
203	Controller Payroll Disbursements	Warrants	73,873	26,104	20,181	5,923	27,409	33,332
204	Controller General Disbursements	Warrants	32,784	57,578	21,469	36,109	60,457	96,565
205	Controller Field Audits	Hours	651	125,662	81,686	43,976	131,945	175,920
211	Controller PPSD	Positions	3,140	459,334	469,587	-10,253	482,300	472,047
212	Controller CSPS Project	Positions	3,140	252,008	100,682	151,326	264,608	415,933
302	Treasurer Item Processing	Warrants	106,657	861	2,332	-1,471	4,181	2,710
303	Treasurer Cash Management	Dollars	928,976	78,237	80,901	-2,664	94,155	91,490
400	Personnel Board	Positions	3,140	29,557	36,414	-6,857	39,271	32,414
405	Personnel Board CRU	Hours	0	0	0	0	150,878	150,878
410	Human Resources	Positions	3,140	426,164	213,700	212,464	320,786	533,250
510	Office of Administrative Law	Hours	1,190	227,296	145,375	81,921	249,345	331,265
520	State Library	Dollars	928,976	10,933	13,155	-2,222	14,082	11,860
600	Health Benefits for Annuitants (Retired)	Dollars	34,985,152	24,028,397	23,067,312	961,085	29,574,908	30,535,994
601	Dental Benefits for Annuitants (Retired)	Dollars	1,678,383	1,260,847	1,237,447	23,400	1,289,787	1,313,186
605	Justice Legal	Hours	7,559	255,285	217,074	38,211	212,457	250,669
607	Justice Tort Liability	Hours	654	42,922	14,889	28,033	48,296	76,329
799	State Auditors	Hours	531	-68,917	73,307	-142,224	82,694	-59,530
Totals:				31,288,484	30,723,886	564,598	37,652,501	38,217,099

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3760 State Coastal Conservancy

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	106	35,576	1,205	34,371	51,877	86,248
005	Finance Budgets	Hours	518	85,864	97,393	-11,529	121,560	110,031
011	Finance FSCU	Dollars	14,528	1,818	2,092	-274	2,456	2,182
105	Department of Technology	Dollars	14,528	1,378	1,521	-143	1,709	1,566
110	FI\$Cal Project	Dollars	14,528	4,625	108	4,517	4,625	9,143
115	Department of FI\$Cal	Users	19	99,566	142,799	-43,233	108,716	65,483
201	Controller Accounting	Records	18,288	104,870	78,020	26,850	110,113	136,963
202	Controller Claims Audits	Warrants	2,693	5,687	3,642	2,045	5,971	8,016
203	Controller Payroll Disbursements	Warrants	1,939	685	560	125	719	845
204	Controller General Disbursements	Warrants	2,693	4,730	1,101	3,629	4,966	8,595
205	Controller Field Audits	Hours	19	3,574	1,385	2,189	3,753	5,942
211	Controller PPSD	Positions	87	12,786	11,627	1,159	13,425	14,584
212	Controller CSPS Project	Positions	87	7,015	2,493	4,522	7,365	11,887
302	Treasurer Item Processing	Warrants	4,632	37	84	-47	182	135
303	Treasurer Cash Management	Dollars	14,528	1,224	1,323	-99	1,472	1,373
400	Personnel Board	Positions	87	823	902	-79	1,093	1,014
405	Personnel Board CRU	Hours	0	0	0	0	38,677	38,677
410	Human Resources	Positions	87	11,862	5,291	6,571	8,929	15,501
510	Office of Administrative Law	Hours	9	1,722	327	1,395	1,889	3,284
520	State Library	Dollars	14,528	171	215	-44	220	176
600	Health Benefits for Annuitants (Retired)	Dollars	997,980	685,430	597,839	87,591	843,648	931,239
601	Dental Benefits for Annuitants (Retired)	Dollars	44,447	33,390	33,628	-238	34,156	33,918
605	Justice Legal	Hours	118	3,992	3,532	460	3,323	3,783
607	Justice Tort Liability	Hours	10	671	245	426	755	1,181
799	State Auditors	Hours	8	-1,078	1,214	-2,292	1,294	-998
Totals:				1,106,418	988,546	117,872	1,372,896	1,490,768

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3790 Department of Parks and Recreation

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	197	66,118	96,012	-29,894	96,413	66,519
005	Finance Budgets	Hours	3,325	550,783	648,513	-97,730	779,755	682,025
011	Finance FSCU	Dollars	775,852	97,103	153,577	-56,474	131,169	74,695
105	Department of Technology	Dollars	775,852	73,603	111,703	-38,100	91,250	53,150
110	FI\$Cal Project	Dollars	775,852	247,015	7,925	239,090	247,015	486,105
115	Department of FI\$Cal	Users	741	3,883,067	5,103,171	-1,220,104	4,239,930	3,019,826
201	Controller Accounting	Records	242,729	1,391,892	1,227,457	164,435	1,461,487	1,625,922
202	Controller Claims Audits	Warrants	49,038	103,556	99,888	3,668	108,734	112,402
203	Controller Payroll Disbursements	Warrants	100,208	35,410	34,047	1,363	37,180	38,543
204	Controller General Disbursements	Warrants	49,038	86,124	30,180	55,944	90,430	146,375
205	Controller Field Audits	Hours	632	122,032	110,958	11,074	128,133	139,207
211	Controller PPSD	Positions	6,819	997,503	971,885	25,618	1,047,378	1,072,996
212	Controller CSPS Project	Positions	6,819	547,267	208,379	338,888	574,630	913,518
302	Treasurer Item Processing	Warrants	149,246	1,204	3,700	-2,496	5,850	3,355
303	Treasurer Cash Management	Dollars	775,852	65,341	97,103	-31,762	78,635	46,873
400	Personnel Board	Positions	6,819	64,186	75,365	-11,179	85,283	74,104
410	Human Resources	Positions	6,819	925,470	442,286	483,184	696,629	1,179,813
510	Office of Administrative Law	Hours	316	60,396	49,604	10,792	66,255	77,047
520	State Library	Dollars	775,852	9,131	15,790	-6,659	11,761	5,102
600	Health Benefits for Annuitants (Retired)	Dollars	35,129,571	24,127,587	23,149,301	978,286	29,696,994	30,675,279
601	Dental Benefits for Annuitants (Retired)	Dollars	1,659,672	1,246,790	1,246,782	8	1,275,408	1,275,416
605	Justice Legal	Hours	6,313	213,207	260,558	-47,351	177,438	130,086
607	Justice Tort Liability	Hours	546	35,847	17,877	17,970	40,335	58,305
799	State Auditors	Hours	631	-81,918	108,367	-190,285	98,294	-91,991
Totals:				34,868,713	34,270,428	598,285	41,266,387	41,864,673

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

**Business Unit 3820 San Francisco Bay Conservation and
Development Commission**

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	3	1,007	803	204	1,468	1,672
005	Finance Budgets	Hours	1,642	271,912	41,840	230,072	384,951	615,023
011	Finance FSCU	Dollars	11,342	1,420	1,530	-110	1,918	1,807
105	Department of Technology	Dollars	11,342	1,076	1,113	-37	1,334	1,297
110	FI\$Cal Project	Dollars	11,342	3,611	79	3,532	3,611	7,143
115	Department of FI\$Cal	Users	7	36,682	67,641	-30,959	40,053	9,094
150	General Services CFS	Hours	2,416	236,242	13,031	223,211	276,596	499,807
201	Controller Accounting	Records	2,610	14,967	16,698	-1,731	15,715	13,984
202	Controller Claims Audits	Warrants	323	682	1,427	-745	716	-29
203	Controller Payroll Disbursements	Warrants	1,629	576	409	167	604	771
204	Controller General Disbursements	Warrants	323	567	431	136	596	732
205	Controller Field Audits	Hours	8	1,494	989	505	1,568	2,073
211	Controller PPSD	Positions	79	11,586	7,752	3,834	12,165	16,000
212	Controller CSPS Project	Positions	79	6,357	1,662	4,695	6,674	11,369
302	Treasurer Item Processing	Warrants	1,952	16	47	-31	77	45
303	Treasurer Cash Management	Dollars	11,342	955	967	-12	1,150	1,138
400	Personnel Board	Positions	79	746	601	145	991	1,135
405	Personnel Board CRU	Hours	0	0	0	0	28,619	28,619
410	Human Resources	Positions	79	10,749	3,528	7,221	8,091	15,313
510	Office of Administrative Law	Hours	51	9,774	164	9,610	10,722	20,331
520	State Library	Dollars	11,342	133	157	-24	172	148
600	Health Benefits for Annuitants (Retired)	Dollars	659,621	453,039	415,211	37,828	557,615	595,443
601	Dental Benefits for Annuitants (Retired)	Dollars	29,360	22,056	20,190	1,866	22,562	24,428
605	Justice Legal	Hours	92	3,117	2,606	511	2,594	3,104
607	Justice Tort Liability	Hours	8	524	190	334	590	924
799	State Auditors	Hours	6	-842	911	-1,753	1,010	-743
Totals:				1,088,444	599,977	488,467	1,382,162	1,870,629

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3840 Delta Protection Commission

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	76	12,521	13,249	-728	17,727	16,999
011	Finance FSCU	Dollars	1,979	248	335	-87	335	247
105	Department of Technology	Dollars	1,979	188	244	-56	233	176
110	FI\$Cal Project	Dollars	1,979	630	17	613	630	1,243
115	Department of FI\$Cal	Users	3	15,721	45,094	-29,373	17,166	-12,207
150	General Services CFS	Hours	2,806	274,363	279,047	-4,684	321,228	316,544
201	Controller Accounting	Records	1,620	9,290	6,657	2,633	9,754	12,387
202	Controller Claims Audits	Warrants	139	294	233	61	308	369
203	Controller Payroll Disbursements	Warrants	157	55	45	10	58	69
204	Controller General Disbursements	Warrants	139	244	70	174	256	430
205	Controller Field Audits	Hours	1	261	198	63	274	336
211	Controller PPSD	Positions	7	1,083	1,085	-2	1,137	1,134
212	Controller CSPS Project	Positions	7	594	233	361	624	985
302	Treasurer Item Processing	Warrants	296	2	6	-4	12	8
303	Treasurer Cash Management	Dollars	1,979	167	212	-45	201	155
400	Personnel Board	Positions	7	70	84	-14	93	78
410	Human Resources	Positions	7	1,004	494	510	756	1,266
510	Office of Administrative Law	Hours	0	40	0	40	44	84
520	State Library	Dollars	1,979	23	34	-11	30	19
600	Health Benefits for Annuitants (Retired)	Dollars	90,231	61,972	61,341	631	76,277	76,908
601	Dental Benefits for Annuitants (Retired)	Dollars	3,958	2,973	3,295	-322	3,042	2,720
605	Justice Legal	Hours	16	544	583	-39	452	413
607	Justice Tort Liability	Hours	1	91	27	64	103	167
799	State Auditors	Hours	1	-147	152	-299	176	-123
Totals:				382,566	413,137	-30,571	451,403	420,832

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3855 Sierra Nevada Conservancy

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	4	1,342	1,205	137	1,958	2,095
005	Finance Budgets	Hours	349	57,873	34,634	23,239	81,933	105,172
011	Finance FSCU	Dollars	14,281	1,787	1,919	-132	2,414	2,283
105	Department of Technology	Dollars	14,281	1,355	1,396	-41	1,680	1,638
110	FI\$Cal Project	Dollars	14,281	4,547	99	4,448	4,547	8,995
115	Department of FI\$Cal	Users	8	41,922	60,126	-18,204	45,775	27,572
150	General Services CFS	Hours	2,499	244,381	342,166	-97,785	286,125	188,341
201	Controller Accounting	Records	4,919	28,207	21,796	6,411	29,618	36,029
202	Controller Claims Audits	Warrants	753	1,590	1,420	170	1,670	1,840
203	Controller Payroll Disbursements	Warrants	1,404	496	356	140	521	661
204	Controller General Disbursements	Warrants	753	1,322	429	893	1,389	2,282
205	Controller Field Audits	Hours	10	1,882	1,187	695	1,976	2,670
211	Controller PPSD	Positions	73	10,635	9,612	1,023	11,167	12,190
212	Controller CSPS Project	Positions	73	5,835	2,061	3,774	6,127	9,901
302	Treasurer Item Processing	Warrants	2,157	17	43	-26	85	59
303	Treasurer Cash Management	Dollars	14,281	1,203	1,213	-10	1,447	1,437
400	Personnel Board	Positions	73	684	745	-61	909	849
405	Personnel Board CRU	Hours	239	21,665	29,075	-7,410	0	-7,410
410	Human Resources	Positions	73	9,867	4,374	5,493	7,427	12,921
510	Office of Administrative Law	Hours	2	286	164	122	314	437
520	State Library	Dollars	14,281	168	197	-29	216	188
600	Health Benefits for Annuitants (Retired)	Dollars	725,282	498,136	352,727	145,409	613,121	758,530
601	Dental Benefits for Annuitants (Retired)	Dollars	31,832	23,913	20,023	3,890	24,462	28,352
605	Justice Legal	Hours	116	3,924	3,258	666	3,266	3,933
607	Justice Tort Liability	Hours	10	660	217	443	743	1,186
799	State Auditors	Hours	8	-1,060	1,062	-2,122	1,272	-850
Totals:				962,640	891,504	71,136	1,130,161	1,201,297

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3860 Department of Water Resources

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	2,526	847,784	982,213	-134,429	1,236,245	1,101,816
005	Finance Budgets	Hours	5,548	918,941	839,115	79,826	1,300,963	1,380,788
011	Finance FSCU	Dollars	5,608,873	701,984	564,458	137,526	948,264	1,085,790
105	Department of Technology	Dollars	5,608,873	532,097	410,554	121,543	659,676	781,219
110	FI\$Cal Project	Dollars	5,608,873	1,785,747	29,128	1,756,619	1,785,747	3,542,367
115	Department of FI\$Cal	Users	99	518,790	616,289	-97,499	566,468	468,970
201	Controller Accounting	Records	68,381	392,120	326,016	66,104	411,726	477,831
202	Controller Claims Audits	Warrants	17,014	35,929	36,212	-283	37,726	37,443
203	Controller Payroll Disbursements	Warrants	93,952	33,199	25,075	8,124	34,859	42,983
204	Controller General Disbursements	Warrants	17,014	29,881	10,941	18,940	31,375	50,316
205	Controller Field Audits	Hours	6,739	1,300,478	865,911	434,567	1,365,501	1,800,068
211	Controller PPSD	Positions	3,591	525,310	535,320	-10,010	551,576	541,566
212	Controller CSPS Project	Positions	3,591	288,205	114,776	173,429	302,615	476,044
302	Treasurer Item Processing	Warrants	110,966	895	2,285	-1,390	4,350	2,960
303	Treasurer Cash Management	Dollars	5,608,873	472,368	356,892	115,476	568,476	683,952
400	Personnel Board	Positions	3,591	33,802	41,512	-7,710	44,912	37,202
410	Human Resources	Positions	3,591	487,376	243,614	243,762	366,862	610,624
510	Office of Administrative Law	Hours	591	112,779	66,794	45,985	123,719	169,704
520	State Library	Dollars	5,608,873	66,011	58,035	7,976	85,025	93,001
600	Health Benefits for Annuitants (Retired)	Dollars	49,476,085	33,981,016	33,164,903	816,113	41,824,905	42,641,018
601	Dental Benefits for Annuitants (Retired)	Dollars	2,414,463	1,813,809	1,804,061	9,748	1,855,442	1,865,191
605	Justice Legal	Hours	45,641	1,541,336	957,665	583,671	1,282,752	1,866,423
607	Justice Tort Liability	Hours	3,950	259,152	65,696	193,456	291,594	485,050
799	State Auditors	Hours	3,250	-421,628	323,128	-744,756	505,911	-238,844
Totals:				46,257,384	42,440,593	3,816,791	56,186,692	60,003,483

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3875 Sacramento-San Joaquin Delta Conservancy

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	96	15,885	19,060	-3,175	22,489	19,314
011	Finance FSCU	Dollars	3,702	463	586	-123	626	503
105	Department of Technology	Dollars	3,702	351	426	-75	435	361
110	FI\$Cal Project	Dollars	3,702	1,179	30	1,149	1,179	2,327
115	Department of FI\$Cal	Users	9	47,163	60,126	-12,963	51,497	38,534
150	General Services CFS	Hours	2,387	233,463	226,821	6,642	273,342	279,983
201	Controller Accounting	Records	2,673	15,328	10,607	4,721	16,094	20,815
202	Controller Claims Audits	Warrants	309	653	496	157	685	842
203	Controller Payroll Disbursements	Warrants	454	160	80	80	168	249
204	Controller General Disbursements	Warrants	309	543	150	393	570	963
205	Controller Field Audits	Hours	3	488	396	92	513	605
211	Controller PPSD	Positions	17	2,487	1,860	627	2,611	3,238
212	Controller CSPS Project	Positions	17	1,364	399	965	1,433	2,398
302	Treasurer Item Processing	Warrants	763	6	12	-6	30	24
303	Treasurer Cash Management	Dollars	3,702	312	371	-59	375	316
400	Personnel Board	Positions	17	160	144	16	213	229
405	Personnel Board CRU	Hours	0	0	0	0	23,709	23,709
410	Human Resources	Positions	17	2,307	847	1,460	1,737	3,197
510	Office of Administrative Law	Hours	0	74	0	74	82	156
520	State Library	Dollars	3,702	44	60	-16	56	40
600	Health Benefits for Annuitants (Retired)	Dollars	233,782	160,565	122,514	38,051	197,629	235,680
601	Dental Benefits for Annuitants (Retired)	Dollars	9,121	6,852	5,701	1,151	7,009	8,161
605	Justice Legal	Hours	30	1,017	994	23	847	870
607	Justice Tort Liability	Hours	3	171	82	89	193	282
799	State Auditors	Hours	2	-275	304	-579	330	-249
Totals:				491,097	452,468	38,629	604,341	642,970

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3885 Delta Stewardship Council

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	6	2,014	2,410	-396	2,936	2,540
005	Finance Budgets	Hours	110	18,169	19,060	-891	25,723	24,832
011	Finance FSCU	Dollars	24,560	3,074	3,986	-912	4,152	3,240
105	Department of Technology	Dollars	24,560	2,330	2,900	-570	2,889	2,319
110	FI\$Cal Project	Dollars	24,560	7,819	206	7,613	7,819	15,433
115	Department of FI\$Cal	Users	17	89,085	112,736	-23,651	97,272	73,622
150	General Services CFS	Hours	2,523	246,751	266,627	-19,876	288,900	269,024
201	Controller Accounting	Records	4,082	23,408	18,683	4,725	24,578	29,303
202	Controller Claims Audits	Warrants	705	1,489	1,481	8	1,563	1,571
203	Controller Payroll Disbursements	Warrants	1,801	636	519	117	668	786
204	Controller General Disbursements	Warrants	705	1,238	447	791	1,300	2,091
205	Controller Field Audits	Hours	17	3,234	2,571	663	3,396	4,059
211	Controller PPSD	Positions	74	10,811	11,627	-816	11,351	10,535
212	Controller CSPS Project	Positions	74	5,931	2,493	3,438	6,228	9,666
302	Treasurer Item Processing	Warrants	2,506	20	56	-36	98	62
303	Treasurer Cash Management	Dollars	24,560	2,068	2,521	-453	2,489	2,037
400	Personnel Board	Positions	74	696	902	-206	924	718
410	Human Resources	Positions	74	10,030	5,291	4,739	7,550	12,289
510	Office of Administrative Law	Hours	128	24,357	491	23,866	26,719	50,585
520	State Library	Dollars	24,560	289	410	-121	372	251
600	Health Benefits for Annuitants (Retired)	Dollars	924,595	635,027	594,934	40,093	781,612	821,705
601	Dental Benefits for Annuitants (Retired)	Dollars	45,373	34,085	29,381	4,704	34,868	39,572
605	Justice Legal	Hours	200	6,749	6,756	-7	5,617	5,610
607	Justice Tort Liability	Hours	17	1,135	462	673	1,277	1,950
799	State Auditors	Hours	14	-1,821	2,277	-4,098	2,186	-1,913
Totals:				1,128,625	1,089,227	39,398	1,342,488	1,381,886