

SALARIES AND WAGES PROCESS

The Salaries and Wages (Schedule 7A) is a point in time reconciliation of authorized positions along with their respective salaries and wages. It will show actual past year filled positions and expenditures per final year end statements. The current year column amounts are the positions and expenditures authorized as part of the budget package last enacted. Budget year contains the proposed positions and expenditures to be authorized prior to that fiscal year. The 7As become a published document containing the organizational structure, position classifications, and expenditures for employee compensation of each state department.

LJE	0123 DEPARTMENT OF EARTHQUAKES						1
ORGANIZATIONAL UNIT Classification	POSITIONS			EXPENDITURES			
	Filled 2019-20	Authorized 2020-21	Proposed 2021-22	Actual 2019-20	Estimated 2020-21	Proposed 2021-22	
	(Salary Range)						
Executive Office							
Exec Director	1.0	1.0	1.0	\$10,320-11,498	\$137,976	\$137,976	
Staff Svcs Mgr II	0.6	1.0	1.0	6,245-7,760	93,120	93,120	
Staff Svcs Mgr I	0.8	1.0	-	5,689-7,068	76,386	-	
Assoc Govtl Prog Analyst	3.5	4.0	4.0	4,784-5,988	265,059	273,903	
Staff Svcs Analyst-Gen	1.0	1.0	1.0	3,063-4,980	54,048	56,756	
Office Tech (Typing)	1.0	-	1.0	2,921-3,656	-	36,885	
Temporary/Help	0.8	0.2	0.2	(23,770)	7,200	7,200	
Overtime	-	-	-	(56,302)	54,623	56,321	
Totals, Executive Office	<u>8.7</u>	<u>8.2</u>	<u>8.2</u>	<u>\$609,992</u>	<u>\$688,412</u>	<u>\$662,161</u>	
TOTALS, AUTHORIZED POSITIONS	8.7	8.2	8.2	\$609,992	\$688,412	\$662,161	
Regular/Ongoing Positions	7.9	8.0	8.0	529,920	626,589	598,640	
Temporary/Help	0.8	0.2	0.2	23,770	7,200	7,200	
Overtime	-	-	-	56,302	54,623	56,321	

In July, Finance released Budget Letter [20-25](#) on the 7As process. This Budget Letter provides instructions for preparing the 7A, defines documents and terms, and gives the deadline to submit all documents to Finance. To prepare the 7A, you will need the following documents from the State Controller's Office (SCO), the Department's HR Office, and the Department of Finance.

SCO:

- Schedule 8
- Supplemental Schedule 8
- Blanket Balance Report

Department's HR:

- Temporary Help and Overtime Report

Finance:

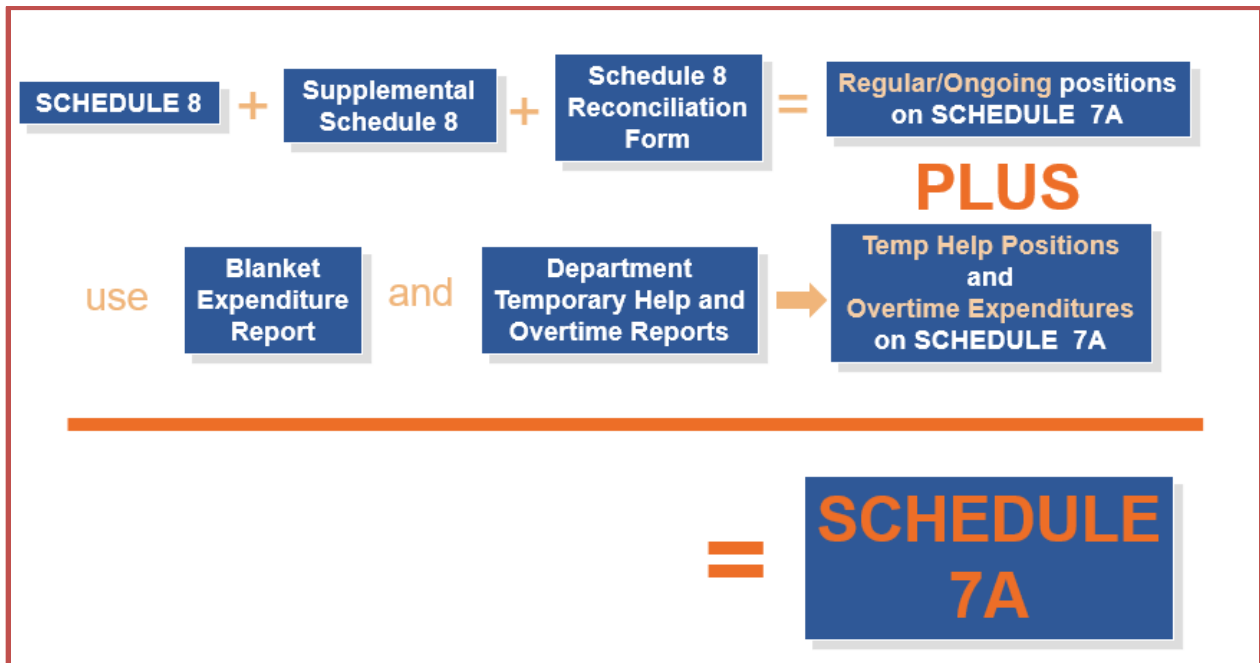
- Salaries and Wages Budget Letter
- Salaries and Wages Spreadsheet (Excel file)

CALENDAR OF EVENTS

JANUARY	Schedule 8 Media reporting**
MARCH	Form 607s Processing Due Dates**
APRIL	Reorganization Questionnaire**
MAY	Annual Header Report—Form PR421** Position Roster Listing—Reorganization**
JUNE 30	End of Fiscal Year
LATE JULY	SCO Reports: Schedule 8, Supplemental Schedule 8, Blanket Balance Position Report
LATE JULY	S&W Budget Letter S&W Spreadsheets to Departments—Finance will usually send the updated electronic version by the end of July.
SEPTEMBER	Departments submit ALL FINAL 7A documents to Finance (usually by the first week of September)

** These dates are important deadlines for any position changes and reorgs. Deadlines must be met in order for the Schedule 8 to be reflected correctly.

RECONCILING THE 7A's



In order to reconcile the 7A, you'll need to add the Regular/Ongoing positions and the Temporary Help/Overtime to get the TOTAL, AUTHORIZED POSITIONS. The Regular/Ongoing positions amount is calculated through the Schedule 8, Supplemental

8 and the Schedule 8 Reconciliation form. The Temporary Help and Overtime is calculated through the Blanket Expenditure Report and the department HR's Blanket Balance Report.

Generally, the Schedule 8 reflects salaries as of June 30 and does not include any pay adjustments that are effective July 1 (e.g., PLP, GSI, or any Special Salary Adjustments). There is no need to fix the current and budget year's salary to reflect the 2020-21 and 2021-22 PLP reduction. Please avoid creating extra work and use the numbers provided on the Schedule 8.

SCHEDULE 8 RECONCILIATION FORM

The Schedule 8 Reconciliation Form is used to reconcile any outstanding Regular/Ongoing position differences between the 7A and the combined total of the Schedule 8 and Supplementary Schedule 8. For example, it can be a legislative proposal that was not captured on the Schedule 8 and Supplementary Schedule 8.

SUPPLEMENTARY SCHEDULE OF SALARIES AND WAGES				DEPARTMENT NAME				PAGE OF PAGES				
STATE OF CALIFORNIA												
LINE NO.	EXPENDITURE CLASSIFICATION AND POSITION TITLE	STD. 607 DOC. NO.	ESTABLISHED POSITION NUMBER	MONTHLY RATE 7/1/01	MAXIMUM MONTHLY RATE	ANNIVERSARY DATE	NUMBER OF POSITIONS			ESTIMATED EXPENDITURE CURRENT YEAR		PROPOSED EXPENDITURES BUDGET YEAR
							P.Y.	C.Y.	B.Y.	P.Y.	C.Y.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTALS, SCHEDULE 8 REPORT FROM SCO												
TOTALS, SUPPLEMENTARY SCHEDULE 8 REPORT FROM SCO												
ADJUSTMENTS NOT INCLUDED ON SCHEDULE 8 OR SUPPLEMENTARY SCHEDULE 8 :												
1												
2												

The Schedule 8 Reconciliation Form can be found as an attachment to the 7A Budget letter ([BL 20-25](#)). Any form or report containing all of the information on the Schedule 8 Reconciliation Form is acceptable.

LIMITED-TERM POSITIONS

Although the use of Limited-Term positions has been discontinued, some departments may still be carrying a few unexpired limited-term positions in their 7A. If so, the correct footnote format is "1 X.X position(s) limited-term to X/XX/202X." If a footnote says "1 5.0 positions limited-term to 6/30/2021.", then that means each instance of this footnote, represents 5.0 limited-term positions. This does not mean the sum of all instances of this footnote is 5.0 limited-term positions.

CHECKLIST ITEMS

A few checks to consider before submitting the 7A to your Finance Budget Analyst:

- Have the approved re-organizations and re-classifications been reflected?
- Do the Regular/Ongoing Positions line positions and expenditures match the Schedule 8 reconciled positions and expenditures?
- Are footnotes listed in the correct order?
- Perform final numerical checks and analytical review before submitting to Finance.

COMMON MISTAKES

Please watch for these common mistakes:

- 1) Positions should be entered to the tenth as 2.5 instead of 2.45.
- 2) Expenditures should be entered in whole dollars as 387,912 instead of 387,911.80
- 3) **TOTALS, AUTHORIZED POSITIONS** = *Regular/Ongoing Positions + Temporary Help + Overtime*
- 4) Use the **latest** 7A spreadsheet that was sent from your Finance budget analyst.
- 5) Do not change formatting (column widths, headers) etc. Remember, this is going to be a published document and will be consolidated by Agency. If formatting is off, we will have to fix the spreadsheet, reconsolidate, re-PDF, and go through the whole Agency again.

If these errors are present, the entire 7A package may be returned to your department for editing.

Salaries and Wages (7A) vs the Governor's Budget Galley

As stated previously, the current year and budget year data displayed in 7As represent the recently enacted and the proposed authorization levels at the end of the fiscal year. These 7A values, published around February of each year, represent the cost of filling all positions authorized through the annual budget process. However, the 7A numbers do not necessarily provide the best budget decision-making information on their own. For example, there will always be a small percentage of vacancies at departments. The Governor's Budget galley published in January reflects the Administration's estimated filled positions for current and budget years. Unlike the 7A, the galley numbers account for vacancies and the reallocation of the resources made available by vacancies. In addition, the 7A does not reflect proposals made after budget enactment. The Governor's Budget galley is inclusive of all fall proposals and technical updates. Although this makes the galley superior in many ways, the 7A continues to be of value to decision makers and the public as a display of the total authorized number of positions, and as a chart of each department's structure at the job classification level.

SPREADSHEET PREPERATIONS FORMATTING REMINDERS

- Please use the shell sent from you Finance Budget Analyst.
- Use dashes instead of zeros.
- Verify ALL abbreviations for position classifications. Refer to Attachment B of BL [20-25](#).
- Sort all 2019-20 Salary Ranges by the minimum Salary Range in descending order.
- Delete all position classification if there are no positions or expenditures associated with the position for all three fiscal years.

EXAMPLE OF SCHEDULE 8 RECONCILIATION SHEET

SUPPLEMENTARY SCHEDULE OF SALARIES AND WAGES STATE OF CALIFORNIA				DEPARTMENT NAME Department of Training				PAGE 1 OF 1 PAGES				
LINE NO. (1)	EXPENDITURE CLASSIFICATION AND POSITION TITLE (2)	STD. 607 DOC. NO. (3)	ESTABLISHED POSITION NUMBER (4)	MONTHLY RATE 7/1/C.Y. (5)	MAXIMUM MONTHLY RATE (6)	ANNI-VERSARY DATE (7)	NUMBER OF POSITIONS			ESTIMATED EXPENDITURE CURRENT YEAR		PROPOSED EXPENDITURES BUDGET YEAR (13)
							P.Y. (8)	C.Y. (9)	B.Y. (10)	ESTABLISHED POSITIONS 6/30/P.Y. (11)	ADDITIONAL POSITIONS (12)	
	TOTALS, SCHEDULE 8 REPORT FROM SCO						676.9	683.0	683.0	\$32,785,444	\$35,840,663	\$36,609,546
	TOTALS, SUPPLEMENTARY SCHEDULE 8 REPORT FROM SCO			\$2,510	\$3,050			1.0	1.0	\$0	\$30,120	\$31,626
	ADJUSTMENTS NOT INCLUDED ON SCHEDULE 8 OR SUPPLEMENTARY SCHEDULE 8 :											
1	Staff Services Manager III (FCB Position)	002		\$6,334	\$6,984			1.0	1.0	\$0	\$76,008	\$79,808
2	Staff Services Manager I (FCB Position)	002		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
3	Associate Governmental Program Analyst (Reestablish abolished PY)	Z005		\$4,111	\$4,997			1.0	1.0	\$0	\$49,332	\$49,332
4	Staff Services Manager III (FCB Position)	002		\$6,334	\$6,984			1.0	1.0	\$0	\$76,008	\$79,808
5	Staff Services Manager I (FCB Position)	002		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
6	Air Quality Supervisor II reclassified to Air Quality Supervisor I	020		\$7,302	\$8,051			1.0	1.0	\$0	-\$87,624	-\$87,624
7	Air Quality Supervisor II reclassified to Air Quality Supervisor I	020		\$5,752	\$6,990			-1.0	-1.0	\$0	\$69,024	\$69,024
8	Business Services Officer II - Supervisor (BCP Position)	001		\$3,939	\$4,746			1.0	1.0	\$0	\$47,268	\$49,631
9	Legal Support Supervisor I (BCP Position)	001		\$3,277	\$3,985			1.0	1.0	\$0	\$39,324	\$41,290
10	Staff Services Manager I Moved from Unit 200	010		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
11	Office Technician moved from Unit 305	015		\$2,510	\$3,050			-1.0	-1.0	\$0	-\$30,120	-\$31,626
12	Staff Services Manager I moved from unit 130	010		\$4,746	\$5,726			-1.0	-1.0	\$0	-\$56,952	-\$59,799
13	Staff Services Manager I (FCB Position)	002		\$4,746	\$5,726			1.0	1.0	\$0	\$56,952	\$59,799
14	Office Technician moved from Unit 200	015		\$2,510	\$3,050			1.0	1.0	\$0	\$30,120	\$31,626
15	Staff Chemist LT thru 6/30/XX	025		\$5,425	\$6,594			1.0		\$0	\$65,100	\$0
16	Office Technician LT thru 6/30/XX	026		\$2,510	\$3,050			1.0		\$0	\$30,120	\$0
17	TOTALS, REGULAR/ONGOING POSITIONS						676.9	694.0	692.0	\$32,785,444	\$36,406,199	\$37,101,838

EXAMPLE OF 7A

EP		3990 DEPARTMENT OF TRAINING			1		
ORGANIZATIONAL UNIT		POSITIONS			EXPENDITURES		
Classification	Filled	Authorized	Proposed	Actual	Estimated	Proposed	
	2019-20	2020-21	2021-22	2019-20	2020-21	2021-22	
	(Salary Range)						
Executive Office:							
Legislative Counsel	4.0	4.0	4.0	\$137,856	\$137,856	\$137,856	
Chief Deputy Legislative Counsel	2.0	2.0	2.0	9,304-10,462	251,088	251,088	
C.E.A. C	2.0	2.0	2.0	8,030-8,854	192,720	203,115	
C.E.A. B	3.0	3.0	3.0	7,302-8,051	175,248	179,049	
Staff Services Manager III	3.0	3.0	3.0	6,334-6,984	228,024	228,024	
Administrative Assistant II	3.0	3.0	3.0	4,111-4,997	159,632	159,632	
Executive Secretary II	2.2	3.0	3.0	3,072-3,734	134,424	134,424	
Totals, Executive Office	19.2	20.0	20.0	\$1,284,770	\$1,278,992	\$1,293,188	
Enforcement:							
Prin Deputy Legislative Counsel II	8.0	8.0	8.0	8,866-9,971	851,136	874,698	
Prin Deputy Legislative Counsel I	6.8	6.8	6.8	7,631-9,421	1,172,122	1,194,327	
Deputy Legislative Counsel IV	12.9	12.9	12.9	7,631-9,421	1,181,278	1,184,697	
C.E.A. B	3.9	4.0	4.0	7,302-8,051	350,496	352,467	
Deputy Legislative Counsel III	7.4	7.5	7.5	6,906-8,522	1,864,620	1,875,326	
Staff Services Manager III	2.9	4.0	4.0	6,334-6,984	304,032	310,462	
Staff Services Manager I	9.0	10.0	10.0	4,746-5,726	569,520	571,359	
Assoc Govtl Prog Analyst	19.8	19.9	19.9	4,111-4,997	981,707	983,421	
Deputy Legis Counsel ¹	20.2	19.2	19.2	3,834-7,245	1,765,980	1,787,691	
Graduate Legal Assistant	20.2	21.2	21.2	3,493-3,834	846,703	854,236	
Legal Support Supervisor I	8.5	8.5	8.5	3,277-3,985	334,254	337,641	
Air Quality Specialist ²	452.2	466.0	464.0	3,259-5,936	22,163,959	22,737,984	
Legal Assistant	13.0	13.0	13.0	3,164-3,846	493,584	494,671	
Air Quality Inspector	72.9	73.0	73.0	2,566-3,120	2,247,816	2,249,670	
Temporary Help	27.0	25.0	25.0	(1,425,083)	1,386,632	1,387,397	
Overtime	-	-	-	(439,855)	541,956	543,347	
Totals, Enforcement	684.7	699.0	697.0	\$33,365,612	\$37,055,795	\$37,739,394	
TOTALS, AUTHORIZED POSITIONS	703.9	719.0	717.0	\$34,650,382	\$38,334,787	\$39,032,582	
Regular/Ongoing Positions	676.9	694.0	692.0	32,785,444	36,406,199	37,101,838	
Temporary Help	27.0	25.0	25.0	1,425,083	1,386,632	1,387,397	
Overtime	-	-	-	439,855	541,956	543,347	

Match total bottom line from Form 33

Use Blanket Balance Position Report and/or department's year-end reports.

¹ 1.0 position limited-term to 6/30/2020.
² 2.0 positions limited-term to 6/30/2021.