

0840 State Controller

The State Controller is the chief fiscal officer of California. Principally responsible for transparency and accountability of the state's financial resources, the Controller ensures the appropriate disbursement and tracking of taxpayer dollars. The Controller serves on dozens of state boards, commissions, and committees with duties ranging from administrative oversight of the nation's two largest public pension funds, to protection of state lands and coastlines, to modernization and financing of major infrastructure. The Controller also offers fiscal guidance to local governments and has independent auditing authority over government agencies related to the spending of state funds. The Controller's primary objectives are to:

- Account for and control disbursement of all state funds, issuing warrants in payment of the state's bills.
- Determine legality and accuracy of financial claims against the state.
- Audit state and local government programs and agencies.
- Ensure businesses report and remit unclaimed property in compliance with Unclaimed Property Law and safeguard remitted unclaimed property until claimed by the rightful owners or heirs.
- Inform the public of the state's financial condition.
- Inform the public of financial transactions of city, county, and other local governments.
- Administer the Uniform State Payroll System.
- Audit and process all personnel and payroll transactions for state civil service, state exempt employees, California State University employees, and Judicial Council employees.

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
0500100 Accounting and Reporting	299.7	309.8	328.8	\$47,342	\$48,652	\$69,104
0500200 Audits	208.5	283.7	289.7	32,909	40,420	42,744
0500300 Personnel/Payroll Services	244.1	298.5	305.5	41,063	53,440	172,582
0500400 Unclaimed Property	240.7	254.8	257.8	32,354	35,580	36,640
0500500 Disbursements	85.7	97.8	95.8	29,613	26,747	27,898
0500900 Departmental Administration	319.8	346.8	338.8	75,712	82,333	77,416
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	1,398.5	1,591.4	1,616.4	\$258,993	\$287,172	\$426,384
FUNDING				2021-22*	2022-23*	2023-24*
0001 General Fund				\$87,160	\$111,237	\$230,625
0046 Public Transportation Account, State Transportation Fund				19	19	19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				5,367	5,561	5,557
0062 Highway Users Tax Account, Transportation Tax Fund				1,838	1,895	1,894
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				17	17	17
0107 Abandoned Vehicle Trust Fund				6	2	2
0330 Local Revenue Fund				862	887	888
0877 DMV Local Agency Collection Fund				12	11	11
0890 Federal Trust Fund				1,430	1,631	1,632
0903 State Penalty Fund				1,723	1,785	1,784
0932 Trial Court Trust Fund				174	174	174
0969 Public Safety Account, Local Public Safety Fund				268	268	268
0970 Unclaimed Property Fund				50,111	52,232	52,765
0988 Other - Unallocated Non-Governmental Cost Funds				319	329	330
0995 Reimbursements				57,793	63,973	62,898
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund				2,591	2,705	3,227
3286 Safe Neighborhoods and Schools Fund				383	383	383
3288 Cannabis Control Fund				-	502	489
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund				640	664	664
6086 2016 State School Facilities Fund				139	648	648
8124 Suicide Prevention Voluntary Contribution Fund				5	-	-
9740 Central Service Cost Recovery Fund				48,136	42,249	62,109
TOTALS, EXPENDITURES, ALL FUNDS				\$258,993	\$287,172	\$426,384

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

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LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Constitution, Article XVI, Section 7; and Government Code Section 12402 et seq.

PROGRAM AUTHORITY

0500100-Accounting and Reporting:

Constitution, Article XVI, Section 7; Government Code Title 1, Division 7, Chapter 21; Government Code Title 2, Division 1, Chapter 12.491; Government Code Title 2, Division 1, Chapter 12.5; Government Code Title 2, Division 3, Part 2, Chapter 5 and Part 10b, Chapter 4; Government Code Title 2, Division 4, Part 1, Chapter 5; Government Code Title 2, Division 4, Part 7; Government Code Title 3, Division 2, Part 3, Chapter 6; Article 5; Government Code Title 3, Division 3, Chapters 8 and 9; Government Code Title 5, Division 2, Part 1, Chapter 4, Article 9; Government Code Title 8 Chapter 1, and Chapter 6, Article 10; Penal Code Section 1463.02; Public Contracts Code Division 2, Part 3, Chapter 2; Public Resources Code Division 3, Chapters 1, 3.5, 4, and 6; Public Utilities Code Division 10, Part 11, Chapter 4, Article 3 and 6.5; Revenue and Taxation Code, Division 2, Parts 2, 7, 8, 9.5 and 10.5; Streets and Highways Code Division 3, Chapter 3 and 4; and Welfare and Institutions Code Division 9, Part 5, Chapter 6.

0500200-Audits:

Constitution, Article XVI, Section 7; and Government Code Section 12402 et seq.

0500300-Personnel and Payroll Services:

Constitution, Article XVI, Section 7; Government Code Section 12402 et seq.; Government Code Section 12470 - 12481; Government Code Section 18003; and Government Code Section 19822.3.

0500400-Unclaimed Property:

Code of Civil Procedure Part 3, Title 10.

0500500-Disbursements:

Constitution, Article XVI, Section 7; Government Code Section 11100; Government Code Section 12421; Government Code Section 12478; and Government Code 17000 et seq.

0500900-Departmental Administration:

Government Code Section 12402 et seq.; and Government Code Section 17220 et seq. Membership by State Controller on boards and commissions, principally: State Board of Equalization-Constitution, Articles VII, XIX, and XIII; Franchise Tax Board-Government Code Section 15700; Board of Public Employees' Retirement System-Government Code Section 20090; Board of State Teacher's Retirement System-Education Code Section 22200; California Victim Compensation Board-Government Code Section 13901; State Lands Commission-Public Resources Code Section 6101; and Pooled Money Investment Board-Government Code Section 16480.1. Various bond and finance committees: Education Code Section 15909; Military and Veterans Code Section 991; Water Code Section 12933; and Harbors and Navigation Code Section 3903.

DETAILED BUDGET ADJUSTMENTS

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• California State Payroll System (CSPS) Project-Reappropriation of 2022-23 Future Solution Costs	\$-83,250	\$-	-	\$83,250	\$-	-
• California State Payroll System (CSPS) Project	-	-	-	35,217	11,700	6.5
• SCO FI\$Cal Book of Record-Deployment and Maintenance Support	-	-	-	11,287	-	4.0
• State Accounting and Reporting-Annual Comprehensive Financial Report (ACFR) On-Time Reporting Support	-	-	-	5,322	-	17.0
• Broadcom Computer Associates (CA) Integrated Database Management System (IDMS) Software Licensing	-	-	-	2,610	2,267	-

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	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• SCO FI\$Cal Integrated Solution Maintenance and Operations Support	-	-	-	1,920	1,335	6.0
• Broadcom Computer Associates (CA) Integrated Database Management System (IDMS) Software Licensing Incremental Additional Cost	-	-	-	1,313	1,141	-
• SCO Annual Comprehensive Financial Report (ACFR) and Other Annual Reports	-	-	-	545	379	6.0
• Unclaimed Property Voluntary Compliance Program (VCP) (AB 2280)	-	-	-	-	318	3.0
Totals, Workload Budget Change Proposals	\$-83,250	\$-	-	\$141,464	\$17,140	42.5
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-2	-1	-	-3	-1	-
• Salary Adjustments	1,548	2,056	-	1,436	1,926	-
• Retirement Rate Adjustments	1,425	2,075	-	1,425	2,075	-
• Benefit Adjustments	739	1,042	-	895	1,286	-
• SWCAP	-	-	-	-	2	-
• Miscellaneous Baseline Adjustments	10	-	-	-7,534	2,534	-
Totals, Other Workload Budget Adjustments	\$3,720	\$5,172	-	\$-3,781	\$7,822	-
Totals, Workload Budget Adjustments	\$-79,530	\$5,172	-	\$137,683	\$24,962	42.5
Totals, Budget Adjustments	\$-79,530	\$5,172	-	\$137,683	\$24,962	42.5

PROGRAM DESCRIPTIONS

0500100 - ACCOUNTING AND REPORTING

The State Accounting and Reporting Division maintains uniform and systematic control accounts of all receipts, payments, appropriations, state fund balances, and bonded indebtedness; monitors the cash flow of the General Fund; administers the statewide discharge from accountability program; participates in offsetting monies owed to the state; reports the financial condition of the state; and collaborates with the Department of Finance, the State Treasurer, and the Department of General Services to develop and implement the Financial Information System for California (FI\$Cal) to ensure the system meets the state's primary objectives and provides best business practices for the state.

The Local Government Programs and Services Division maintains a database of information and reports on local financial transactions and government compensation; apportions shared revenues to local governments; administers local mandated and non-mandated cost reimbursement programs; approves county cost allocation plans; prescribes uniform accounting procedures for counties, special districts, and trial court revenues; plans and facilitates an annual conference with county auditors; administers and collects estate and inheritance taxes; collects delinquent insurance and motor vehicle fuel taxes, petroleum and gas assessments, and trial court penalties; refunds gasoline taxes paid on fuel consumed for off-highway purposes; instructs and advises county tax collectors; approves state and local government requests to participate in the Interagency Intercept Collection Program; collects recorder fees from counties pursuant to the Building Homes and Jobs Act, (Chapter 364, Statutes of 2017); and administers the Property Tax Postponement Program for seniors and people who are blind or have a disability.

0500200 - AUDITS

The Audits Division determines the legality and accuracy of all claims against the state through the performance of prepayment audits; assures the accuracy of local government claims and financial statements submitted to the state and federal governments by establishing and updating audit guidelines, and reviewing audits performed by independent auditors; performs field audits for state and federal programs; reviews the single audit reports of local governments and local education agencies that receive pass-through federal funds from state agencies; and audits major businesses for compliance with the Unclaimed Property Law.

0500300 - PERSONNEL AND PAYROLL SERVICES

The Personnel and Payroll Services Division (PPSD) processes payroll and leave accounting for all state civil service and exempt employees, state court, and California State University employees. PPSD provides information required to manage the personnel resources of the state and to properly account for salary and wage expenditures, provides data to the retirement systems necessary for calculation of employee retirement benefits, and manages the state's automated travel expense

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reimbursement system.

Cal Employee Connect (CEC) and ConnectHR are SCO's secure web-based customer service portals for state employees and human resources staff, respectively. They were developed as interim solutions to provide some of the enhancements the California State Payroll System Project (CSPS) will deliver when completed, to support a hybrid remote workforce and make personnel and payroll transactions more efficient and paperless.

The CSPS Project was initiated to modernize the statewide human resource management, travel and business expense, and payroll systems as part of a fully integrated solution. The system should enable the state to improve management processes and fulfill its payroll, reporting, and deduction processing obligations accurately and on time.

0500400 - UNCLAIMED PROPERTY

The Unclaimed Property Division administers the Unclaimed Property Law by providing one central source for rightful owners to claim their property; notifying owners of their unclaimed property before it is transferred to the state; receiving unclaimed property from banks, savings and loans, insurance companies, and other businesses; and providing outreach and education for businesses holding unclaimed property.

0500500 - DISBURSEMENTS

The Disbursements Bureau produces and distributes all payments of the state's obligations after auditing and clearance through control accounts. Examples of some of the state's payments are personal income tax refunds, payroll, vendor payments, and retirement payments. Disbursements also provides post-issuance services including disposition of undeliverable warrants; lost warrant duplication; and maintenance and production of paid warrant images.

0500900 - DEPARTMENTAL ADMINISTRATION

The Executive Office and Administration functions include Budgets, Business Services, Contracts and Procurement, Departmental Accounting, and Human Resources all of which provide executive direction and support services to all divisions within SCO.

The Information Systems Division (ISD) develops, maintains, and operates all of the department's mainframe, client-server, and web-based systems; and oversees the planning, procurement, use, and maintenance of information technology hardware and software. Within ISD, the Information Security Office evaluates security compliance, internal control management, and security governance.

DETAILED EXPENDITURES BY PROGRAM

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	PROGRAM REQUIREMENTS			
0500	STATE CONTROLLER'S OFFICE			
	State Operations:			
0001	General Fund	\$87,160	\$111,237	\$230,625
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	5,367	5,561	5,557
0062	Highway Users Tax Account, Transportation Tax Fund	1,838	1,895	1,894
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	6	2	2
0330	Local Revenue Fund	862	887	888
0877	DMV Local Agency Collection Fund	12	11	11
0890	Federal Trust Fund	1,430	1,631	1,632
0903	State Penalty Fund	1,723	1,785	1,784
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0970	Unclaimed Property Fund	50,111	52,232	52,765
0988	Other - Unallocated Non-Governmental Cost Funds	319	329	330
0995	Reimbursements	57,793	63,973	62,898
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,591	2,705	3,227
3286	Safe Neighborhoods and Schools Fund	383	383	383
3288	Cannabis Control Fund	-	502	489

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	640	664	664
6086	2016 State School Facilities Fund	139	648	648
8124	Suicide Prevention Voluntary Contribution Fund	5	-	-
9740	Central Service Cost Recovery Fund	48,136	42,249	62,109
	Totals, State Operations	\$258,993	\$287,172	\$426,384

SUBPROGRAM REQUIREMENTS

0500100 Accounting and Reporting

State Operations:

0001	General Fund	\$21,463	\$22,767	\$40,725
0046	Public Transportation Account, State Transportation Fund	19	19	19
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,510	2,598	2,596
0062	Highway Users Tax Account, Transportation Tax Fund	497	504	504
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	17	17	17
0107	Abandoned Vehicle Trust Fund	6	2	2
0330	Local Revenue Fund	862	887	888
0877	DMV Local Agency Collection Fund	12	11	11
0903	State Penalty Fund	218	224	224
0932	Trial Court Trust Fund	174	174	174
0969	Public Safety Account, Local Public Safety Fund	268	268	268
0988	Other - Unallocated Non-Governmental Cost Funds	219	226	226
0995	Reimbursements	7,602	8,280	8,145
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	2,591	2,705	2,704
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	138	143	143
6086	2016 State School Facilities Fund	-	457	457
8124	Suicide Prevention Voluntary Contribution Fund	5	-	-
9740	Central Service Cost Recovery Fund	10,741	9,370	12,001
	Totals, State Operations	\$47,342	\$48,652	\$69,104

SUBPROGRAM REQUIREMENTS

0500200 Audits

State Operations:

0001	General Fund	\$7,154	\$5,086	\$5,930
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,857	2,963	2,961
0062	Highway Users Tax Account, Transportation Tax Fund	1,341	1,391	1,390
0890	Federal Trust Fund	1,430	1,631	1,632
0903	State Penalty Fund	1,505	1,561	1,560
0970	Unclaimed Property Fund	3,390	3,625	3,622
0988	Other - Unallocated Non-Governmental Cost Funds	100	103	104
0995	Reimbursements	6,784	15,995	15,987
3286	Safe Neighborhoods and Schools Fund	383	383	383
3288	Cannabis Control Fund	-	502	489
3290	Road Maintenance and Rehabilitation Account, State Transportation Fund	502	521	521
6086	2016 State School Facilities Fund	139	191	191
9740	Central Service Cost Recovery Fund	7,324	6,468	7,974
	Totals, State Operations	\$32,909	\$40,420	\$42,744

SUBPROGRAM REQUIREMENTS

0500300 Personnel/Payroll Services

State Operations:

0001	General Fund	\$19,373	\$32,722	\$139,353
0995	Reimbursements	6,514	12,020	12,023
9740	Central Service Cost Recovery Fund	15,176	8,698	21,206
	Totals, State Operations	\$41,063	\$53,440	\$172,582

SUBPROGRAM REQUIREMENTS

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
0500400	Unclaimed Property			
	State Operations:			
0001	General Fund	\$1,413	\$-	\$-
0970	Unclaimed Property Fund	30,867	35,574	36,634
0995	Reimbursements	74	6	6
	Totals, State Operations	<u>\$32,354</u>	<u>\$35,580</u>	<u>\$36,640</u>
	SUBPROGRAM REQUIREMENTS			
0500500	Disbursements			
	State Operations:			
0001	General Fund	\$8,288	\$390	\$988
0995	Reimbursements	19,073	26,225	26,510
9740	Central Service Cost Recovery Fund	2,252	132	400
	Totals, State Operations	<u>\$29,613</u>	<u>\$26,747</u>	<u>\$27,898</u>
	SUBPROGRAM REQUIREMENTS			
0500900	Departmental Administration			
	State Operations:			
0001	General Fund	\$29,469	\$50,272	\$43,629
0970	Unclaimed Property Fund	15,854	13,033	12,509
0995	Reimbursements	17,746	1,447	227
3268	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	-	-	523
9740	Central Service Cost Recovery Fund	12,643	17,581	20,528
	Totals, State Operations	<u>\$75,712</u>	<u>\$82,333</u>	<u>\$77,416</u>
	TOTALS, EXPENDITURES			
	State Operations	258,993	287,172	426,384
	Totals, Expenditures	<u>\$258,993</u>	<u>\$287,172</u>	<u>\$426,384</u>

EXPENDITURES BY CATEGORY

1 State Operations	<u>Positions</u>			<u>Expenditures</u>		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	1,560.4	1,591.4	1,573.9	\$127,575	\$133,956	\$135,231
Other Adjustments	-161.9	-	42.5	-2,426	177	7,538
Net Totals, Salaries and Wages	<u>1,398.5</u>	<u>1,591.4</u>	<u>1,616.4</u>	<u>\$125,149</u>	<u>\$134,133</u>	<u>\$142,769</u>
Staff Benefits	-	-	-	64,280	77,342	75,660
Totals, Personal Services	<u>1,398.5</u>	<u>1,591.4</u>	<u>1,616.4</u>	<u>\$189,429</u>	<u>\$211,475</u>	<u>\$218,429</u>
OPERATING EXPENSES AND EQUIPMENT				\$69,377	\$75,697	\$207,955
SPECIAL ITEMS OF EXPENSES				187	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				<u>\$258,993</u>	<u>\$287,172</u>	<u>\$426,384</u>

2 Local Assistance	<u>Expenditures</u>		
	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$-	\$-	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
0001 General Fund			

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1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
APPROPRIATIONS			
001 Budget Act appropriation	\$87,160	\$190,767	\$147,375
Allocation for Employee Compensation	-	1,548	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	739	-
Section 3.60 Pension Contribution Adjustment	-	1,425	-
Chapter 56, Statutes of 2022 (AB 195)	-	10	-
Prior Year Balances Available:			
Item 0840-001-0001, Budget Act of 2022 as reappropriated by Item 0840-490, Budget Act of 2023	-	-	83,250
Totals Available	\$87,160	\$194,487	\$230,625
Balance available in subsequent years	-	-83,250	-
TOTALS, EXPENDITURES	\$87,160	\$111,237	\$230,625
0046 Public Transportation Account, State Transportation Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$19	\$19	\$19
TOTALS, EXPENDITURES	\$19	\$19	\$19
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,367	\$5,374	\$5,557
Allocation for Employee Compensation	-	68	-
Allocation for Staff Benefits	-	31	-
Section 3.60 Pension Contribution Adjustment	-	88	-
TOTALS, EXPENDITURES	\$5,367	\$5,561	\$5,557
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,533	\$1,536	\$1,589
Allocation for Employee Compensation	-	20	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	25	-
Apportionment payment system assessments per Control Section 25.50	305	305	305
TOTALS, EXPENDITURES	\$1,838	\$1,895	\$1,894
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$17	\$17	\$17
TOTALS, EXPENDITURES	\$17	\$17	\$17
0107 Abandoned Vehicle Trust Fund			
APPROPRIATIONS			
Vehicle Code section 9250.7(b)	\$6	\$2	\$2
TOTALS, EXPENDITURES	\$6	\$2	\$2
0330 Local Revenue Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$762	\$764	\$788
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	11	-
Apportionment payment system assessments per Control Section 25.50	100	100	100
TOTALS, EXPENDITURES	\$862	\$887	\$888
0877 DMV Local Agency Collection Fund			
APPROPRIATIONS			
Vehicle Code section 9250.14(b)	\$10	\$9	\$9
Apportionment payment system assessments per Control Section 25.50	2	2	2

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1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
TOTALS, EXPENDITURES	<u>\$12</u>	<u>\$11</u>	<u>\$11</u>
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,430	\$1,575	\$1,632
Allocation for Employee Compensation	-	21	-
Allocation for Staff Benefits	-	9	-
Section 3.60 Pension Contribution Adjustment	-	26	-
Totals Available	<u>\$1,430</u>	<u>\$1,631</u>	<u>\$1,632</u>
TOTALS, EXPENDITURES	<u>\$1,430</u>	<u>\$1,631</u>	<u>\$1,632</u>
0903 State Penalty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,723	\$1,725	\$1,784
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	28	-
TOTALS, EXPENDITURES	<u>\$1,723</u>	<u>\$1,785</u>	<u>\$1,784</u>
0932 Trial Court Trust Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$174	\$174	\$174
TOTALS, EXPENDITURES	<u>\$174</u>	<u>\$174</u>	<u>\$174</u>
0969 Public Safety Account, Local Public Safety Fund			
APPROPRIATIONS			
Apportionment payment system assessments per Control Section 25.50	\$268	\$268	\$268
TOTALS, EXPENDITURES	<u>\$268</u>	<u>\$268</u>	<u>\$268</u>
0970 Unclaimed Property Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$50,111	\$50,518	\$52,765
Allocation for Employee Compensation	-	669	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	367	-
Section 3.60 Pension Contribution Adjustment	-	679	-
TOTALS, EXPENDITURES	<u>\$50,111</u>	<u>\$52,232</u>	<u>\$52,765</u>
0988 Other - Unallocated Non-Governmental Cost Funds			
APPROPRIATIONS			
001 Budget Act appropriation	\$319	\$320	\$330
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	5	-
TOTALS, EXPENDITURES	<u>\$319</u>	<u>\$329</u>	<u>\$330</u>
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$57,793	\$63,973	\$62,898
TOTALS, EXPENDITURES	<u>\$57,793</u>	<u>\$63,973</u>	<u>\$62,898</u>
3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,591	\$2,617	\$3,227
Allocation for Employee Compensation	-	31	-
Allocation for Staff Benefits	-	14	-
Section 3.60 Pension Contribution Adjustment	-	43	-
Totals Available	<u>\$2,591</u>	<u>\$2,705</u>	<u>\$3,227</u>
TOTALS, EXPENDITURES	<u>\$2,591</u>	<u>\$2,705</u>	<u>\$3,227</u>
3286 Safe Neighborhoods and Schools Fund			

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0840 State Controller - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
APPROPRIATIONS			
Government Code section 7599.2(d)	\$383	\$383	\$383
TOTALS, EXPENDITURES	\$383	\$383	\$383
3288 Cannabis Control Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$502	\$489
TOTALS, EXPENDITURES	-	\$502	\$489
3290 Road Maintenance and Rehabilitation Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$640	\$642	\$664
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	10	-
TOTALS, EXPENDITURES	\$640	\$664	\$664
6086 2016 State School Facilities Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$139	\$643	\$648
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	2	-
Totals Available	\$139	\$648	\$648
TOTALS, EXPENDITURES	\$139	\$648	\$648
8124 Suicide Prevention Voluntary Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	-	-
TOTALS, EXPENDITURES	\$5	-	-
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$48,136	\$40,627	\$62,109
Allocation for Employee Compensation	-	731	-
Allocation for Staff Benefits	-	353	-
Section 3.60 Pension Contribution Adjustment	-	538	-
Totals Available	\$48,136	\$42,249	\$62,109
TOTALS, EXPENDITURES	\$48,136	\$42,249	\$62,109
Total Expenditures, All Funds, (State Operations)	\$258,993	\$287,172	\$426,384
2 LOCAL ASSISTANCE			
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
101 Budget Act appropriation	\$500	\$500	\$500
Allocation to California Firefighters' Memorial Fund	-500	-500	-500
TOTALS, EXPENDITURES	-	-	-
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$0
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$258,993	\$287,172	\$426,384

FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<u>0442 California Olympic Training Account^S</u>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

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0840 State Controller - Continued

	2021-22*	2022-23*	2023-24*
Revenues:			
4142500 License Plate Fees - Personalized Plates	\$39	\$42	\$42
Transfers and Other Adjustments			
Revenue Transfer from the California Olympic Training Account (0442) to the General Fund (0001) per Government Code Section 7592	-39	-42	-42
FUND BALANCE	-	-	-
<u>3268 Senior Citizens and Disabled Citizens Property Tax Postponement Fund^s</u>			
BEGINNING BALANCE	\$14,239	\$13,284	\$12,733
Prior Year Adjustments	42	-	-
Adjusted Beginning Balance	\$14,281	\$13,284	\$12,733
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4151000 Interest Income - Other Loans	2,200	2,120	2,120
4163000 Investment Income - Surplus Money Investments	48	136	136
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	8	2	-
Transfers and Other Adjustments			
Revenue Transfer from Senior Citizens & Disabled Cit. Property Tax Postpnmnt Fd (3268) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-94	-	-
Revenue Transfer from the General Fund (0001) to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268) per Government Code Section 16180(b)	4,097	4,097	4,097
Total Revenues, Transfers, and Other Adjustments	\$6,259	\$6,355	\$6,353
Total Resources	\$20,540	\$19,639	\$19,086
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
0840 State Controller (State Operations)	2,591	2,705	3,227
9100 Tax Relief (Local Assistance)	4,466	3,995	3,495
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	199	206	207
Total Expenditures and Expenditure Adjustments	\$7,256	\$6,906	\$6,929
FUND BALANCE	\$13,284	\$12,733	\$12,157
Reserve for economic uncertainties	13,284	12,733	12,157

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Baseline Positions	1,560.4	1,591.4	1,573.9	\$127,575	\$133,956	\$135,231
Salary and Other Adjustments	-161.9	-	-	-2,426	177	3,493
Workload and Administrative Adjustments						
California State Payroll System (CSPS) Project						
Assoc Govtl Program Analyst	-	-	3.5	-	-	261
Info Tech Spec I	-	-	2.0	-	-	187
Info Tech Spec II	-	-	1.0	-	-	111
SCO Annual Comprehensive Financial Report (ACFR) and Other Annual Reports						
Assoc Accounting Analyst	-	-	2.0	-	-	157
Financial Accountant I	-	-	3.0	-	-	278
Financial Accountant II	-	-	1.0	-	-	107
SCO FI\$Cal Book of Record-Deployment and Maintenance Support						
Financial Accountant II	-	-	2.0	-	-	213
Financial Accountant III	-	-	2.0	-	-	247
SCO FI\$Cal Integrated Solution Maintenance and Operations Support						
Assoc Accounting Analyst	-	-	2.0	-	-	157

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0840 State Controller - Continued

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Financial Accountant I	-	-	3.0	-	-	278
Financial Accountant III	-	-	1.0	-	-	123
State Accounting and Reporting-Annual Comprehensive Financial Report (ACFR) On-Time Reporting Support						
C.E.A. - A	-	-	1.0	-	-	126
Assoc Accounting Analyst	-	-	1.0	-	-	78
Financial Accountant I	-	-	5.0	-	-	463
Financial Accountant II	-	-	5.0	-	-	533
Financial Accountant III	-	-	2.0	-	-	247
Financial Accountant IV	-	-	1.0	-	-	136
Staff Svcs Mgr I	-	-	2.0	-	-	177
Unclaimed Property Voluntary Compliance Program (VCP) (AB 2280)						
Assoc Govtl Program Analyst	-	-	1.0	-	-	75
Program Techn II	-	-	2.0	-	-	91
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	42.5	\$-	\$-	\$4,045
Totals, Adjustments	-161.9	-	42.5	\$-2,426	\$177	\$7,538
TOTALS, SALARIES AND WAGES	1,398.5	1,591.4	1,616.4	\$125,149	\$134,133	\$142,769

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