



# Government Operations

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The Government Operations Agency is responsible for coordinating state operations, including procurement, information technology, and human resources. The agency's goal is to improve management and accountability of government programs, increase efficiency, and promote better and more coordinated operational decisions within government. The Government Operations Agency oversees the Department of General Services, the Department of Human Resources, the Department of Technology, the Office of Administrative Law, the Department of Tax and Fee Administration, the Franchise Tax Board, the State Personnel Board, the California Victim Compensation Board, the California Public Employees' Retirement System, and the California State Teachers' Retirement System. Additionally, the Government Operations Agency administers the Office of Digital Innovation and the newly established Cradle to Career Data System.



### 7501 Department of Human Resources

The Department of Human Resources (CalHR) is responsible for managing the state's personnel functions and represents the Governor as the "employer" in all matters concerning state employer-employee relations. CalHR is responsible for issues related to recruitment, selection, salaries, benefits, and position classification, as well as provides a variety of training and consultation services to state departments and local agencies. CalHR's main objectives are to:

- Manage examinations, salaries, benefits, position classification, training, and all other aspects of state employment other than those areas assigned to the State Personnel Board under the civil service provisions of Article VII of the California Constitution.
- Represent the Governor in collective bargaining with unions representing rank and file state employees.
- Set salaries and benefits for employees excluded from collective bargaining and employees exempted from civil service.
- Serve as the sole fiduciary and administrative body for the Savings Plus Program (defined contribution program for full-time and part-time state employees).
- Provide legal representation to state agencies for appeals of disciplinary actions and labor relations matters.
- Hold ex-officio membership to the 13-member Board of Administration of the California Public Employees' Retirement System.

### 3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6200	Human Resources Management	183.2	258.4	266.4	\$46,630	\$81,592	\$92,633
6205	Local Government Services	7.5	13.0	13.0	1,426	2,231	2,238
6210	Benefits Administration	51.8	74.0	76.0	26,426	34,667	35,459
6215	Benefit Payments	-	-	-	39,653	36,503	36,503
9900100	Administration	61.8	109.0	114.0	11,582	20,821	21,364
9900200	Administration - Distributed	-	-	-	-10,194	-19,449	-19,194
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>304.3</b>	<b>454.4</b>	<b>469.4</b>	<b>\$115,523</b>	<b>\$156,365</b>	<b>\$169,003</b>

  

FUNDING		2021-22*	2022-23*	2023-24*
0001	General Fund	\$13,230	\$31,853	\$34,362
0367	Indian Gaming Special Distribution Fund	-	75	75
0821	Flexelect Benefit Fund	16,618	27,858	27,856
0915	Deferred Compensation Plan Fund	15,609	18,291	19,158
0995	Reimbursements	37,053	58,657	66,314
3085	Mental Health Services Fund	-	150	150
8008	State Employees Pretax Parking Fund	556	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	23,250	8,784	8,784
9740	Central Service Cost Recovery Fund	9,207	9,297	10,904
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$115,523</b>	<b>\$156,365</b>	<b>\$169,003</b>

### LEGAL CITATIONS AND AUTHORITY

Government Code, Title 1, Division 4, Chapters 10.3 and 10.5; Government Code, Title 1, Division 7, Chapter 17.5; Government Code, Title 2, Division 5, Parts 2, 2.5, 2.6, and 3; and California Code of Regulations, Title 2, Division 1, Chapter 3.

### DETAILED BUDGET ADJUSTMENTS

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• California State Payroll System (CSPS) Project	\$-	\$-	-	\$2,892	\$-	9.0

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

**7501 Department of Human Resources - Continued**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Legal Accounting and Work Management System (LAWS) Project Reappropriation	-1,697	-	-	1,697	-	-
• Communication Office and Content Management System Replacement	-	-	-	994	358	2.0
• Personnel Management Division Strategic Workload Support	-	-	-	256	172	2.0
• Tribal Consultation Training (AB 923)	-	-	-	100	-	-
• CalHR Privacy Officer	-	-	-	65	107	1.0
• Reimbursement Authority for Childcare Bargaining Division	-	-	-	-	25,000	-
• Psychological Screening Program Administrative Support Adjustment	-	-	-	-	116	1.0
<b>Totals, Workload Budget Change Proposals</b>	<b>-\$1,697</b>	<b>\$-</b>	<b>-</b>	<b>\$6,004</b>	<b>\$25,753</b>	<b>15.0</b>
<b>Other Workload Budget Adjustments</b>						
• Section 28.00 Budget Adjustment	-	17,600	-	-	-	-
• Other Post-Employment Benefit Adjustments	-2	-7	-	-2	-10	-
• Salary Adjustments	410	682	-	428	715	-
• Retirement Rate Adjustments	424	686	-	424	686	-
• Benefit Adjustments	196	337	-	230	404	-
• Miscellaneous Baseline Adjustments	-	-	-	-1,402	1,402	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$1,028</b>	<b>\$19,298</b>	<b>-</b>	<b>-\$322</b>	<b>\$3,197</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>-\$669</b>	<b>\$19,298</b>	<b>-</b>	<b>\$5,682</b>	<b>\$28,950</b>	<b>15.0</b>
<b>Totals, Budget Adjustments</b>	<b>-\$669</b>	<b>\$19,298</b>	<b>-</b>	<b>\$5,682</b>	<b>\$28,950</b>	<b>15.0</b>

**PROGRAM DESCRIPTIONS**

6200 - HUMAN RESOURCES MANAGEMENT

The Human Resource Management Division's main objectives are to:

- Provide human resource services, including the development of policy relative to classification and compensation standards and consulting with departments and agencies on position allocation, effective personnel management practices, workforce planning, and statewide training.
- Administer the Dymally-Alatorre Bilingual Services Act, develop and administer tests, administer the online examination and certification system, provide statewide equal employment opportunity policy and guidance, provide medical and psychological screening services, and maintain a listing of certified administrative hearing and medical examination interpreters for use in California hearings and proceedings.
- Represent the Governor as the "employer" in contract negotiations with the state's 21 bargaining units and set pay and benefits for employees excluded from the collective bargaining process, including supervisors, managers, executives, and confidential employees.
- Represent the Governor, state agencies, and departments in all matters pertaining to labor relations, personnel and discipline, wage and hour claims, and employment law.

6205 - LOCAL GOVERNMENT SERVICES

The Local Government Services Division provides direction and assistance to local, grant-aided agencies to ensure that their personnel programs are operated efficiently and continue to qualify for federal funds.

6210 - BENEFITS ADMINISTRATION

The Benefits Division designs, acquires, and administers a comprehensive employee benefit package designed to assist the state in attracting and retaining a qualified and diverse workforce. Benefits include health, dental, vision, employee assistance, life insurance, long-term disability insurance, and legal services. The Benefits Division also manages the master service agreement with the State Compensation Insurance Fund to provide for the state's workers' compensation program. The Savings Plus Program administers a tax-deferred savings program for all state employees to supplement retirement through various programs.

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**7501 Department of Human Resources - Continued**

9900 - ADMINISTRATION

The Administrative Services Division provides internal support and service to CalHR's programs and the State Personnel Board, including fiscal, human resources, contract, procurement, legislation, communication, information technology, and telecommunication services.

**DETAILED EXPENDITURES BY PROGRAM**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6200</b>	<b>HUMAN RESOURCES MANAGEMENT</b>			
	<b>State Operations:</b>			
0001	General Fund	\$13,095	\$29,692	\$31,483
0367	Indian Gaming Special Distribution Fund	-	75	75
0995	Reimbursements	24,328	42,378	50,021
3085	Mental Health Services Fund	-	150	150
9740	Central Service Cost Recovery Fund	9,207	9,297	10,904
	<b>Totals, State Operations</b>	<b>\$46,630</b>	<b>\$81,592</b>	<b>\$92,633</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6205</b>	<b>LOCAL GOVERNMENT SERVICES</b>			
	<b>State Operations:</b>			
0995	Reimbursements	1,426	2,231	2,238
	<b>Totals, State Operations</b>	<b>\$1,426</b>	<b>\$2,231</b>	<b>\$2,238</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6210</b>	<b>BENEFITS ADMINISTRATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$48	\$2,156	\$2,081
0821	Flexelect Benefit Fund	771	1,539	1,537
0915	Deferred Compensation Plan Fund	15,609	18,291	19,158
0995	Reimbursements	9,998	12,681	12,683
	<b>Totals, State Operations</b>	<b>\$26,426</b>	<b>\$34,667</b>	<b>\$35,459</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6215</b>	<b>BENEFIT PAYMENTS</b>			
	<b>Unclassified:</b>			
0821	Flexelect Benefit Fund	\$15,847	\$26,319	\$26,319
8008	State Employees Pretax Parking Fund	556	1,400	1,400
8049	Vision Care Program for State Annuitants Fund	23,250	8,784	8,784
	<b>Totals, Unclassified</b>	<b>\$39,653</b>	<b>\$36,503</b>	<b>\$36,503</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
	<b>State Operations:</b>			
0001	General Fund	\$87	\$5	\$798
0995	Reimbursements	1,301	1,367	1,372
	<b>Totals, State Operations</b>	<b>\$1,388</b>	<b>\$1,372</b>	<b>\$2,170</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$10,281	\$19,454	\$19,992
0995	Reimbursements	1,301	1,367	1,372
	<b>Totals, State Operations</b>	<b>\$11,582</b>	<b>\$20,821</b>	<b>\$21,364</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			

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**7501 Department of Human Resources - Continued**

		2021-22*	2022-23*	2023-24*
<b>State Operations:</b>				
0001	General Fund	-\$10,194	-\$19,449	-\$19,194
<b>Totals, State Operations</b>		<b>-\$10,194</b>	<b>-\$19,449</b>	<b>-\$19,194</b>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	75,870	119,862	132,500
	Unclassified	39,653	36,503	36,503
<b>Totals, Expenditures</b>		<b>\$115,523</b>	<b>\$156,365</b>	<b>\$169,003</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	372.9	454.4	454.4	\$34,638	\$42,196	\$42,196
Other Adjustments	-68.6	-	15.0	-3,246	1,092	2,525
<b>Net Totals, Salaries and Wages</b>	<b>304.3</b>	<b>454.4</b>	<b>469.4</b>	<b>\$31,392</b>	<b>\$43,288</b>	<b>\$44,721</b>
Staff Benefits	-	-	-	16,287	23,580	24,564
<b>Totals, Personal Services</b>	<b>304.3</b>	<b>454.4</b>	<b>469.4</b>	<b>\$47,679</b>	<b>\$66,868</b>	<b>\$69,285</b>
OPERATING EXPENSES AND EQUIPMENT				\$27,919	\$35,160	\$37,981
SPECIAL ITEMS OF EXPENSES				272	17,834	25,234
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$75,870</b>	<b>\$119,862</b>	<b>\$132,500</b>

4 Unclassified	Expenditures		
	2021-22*	2022-23*	2023-24*
Other Special Items of Expense	\$39,653	\$36,503	\$36,503
<b>TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)</b>	<b>\$39,653</b>	<b>\$36,503</b>	<b>\$36,503</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$13,230	\$32,522	\$32,665
Allocation for Employee Compensation	-	410	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	196	-
Section 3.60 Pension Contribution Adjustment	-	424	-
Prior Year Balances Available:			
Item 7501-001-0001 Budget Act of 2022 as reappropriated by Item 7501-490 Budget Act of 2023	-	-	1,697
<b>Totals Available</b>	<b>\$13,230</b>	<b>\$33,550</b>	<b>\$34,362</b>
Balance available in subsequent years	-	-1,697	-
<b>TOTALS, EXPENDITURES</b>	<b>\$13,230</b>	<b>\$31,853</b>	<b>\$34,362</b>
<b>0367 Indian Gaming Special Distribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$75	\$75
<b>Totals Available</b>	<b>-</b>	<b>\$75</b>	<b>\$75</b>
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$75</b>	<b>\$75</b>
<b>0821 Flexelect Benefit Fund</b>			

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**7501 Department of Human Resources - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
APPROPRIATIONS			
001 Budget Act appropriation	\$771	\$1,525	\$1,537
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	8	-
<b>Totals Available</b>	<u>\$771</u>	<u>\$1,539</u>	<u>\$1,537</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$771</u>	<u>\$1,539</u>	<u>\$1,537</u>
<b>0915 Deferred Compensation Plan Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$15,609	\$18,100	\$19,158
Allocation for Employee Compensation	-	78	-
Allocation for Staff Benefits	-	39	-
Section 3.60 Pension Contribution Adjustment	-	74	-
<b>Totals Available</b>	<u>\$15,609</u>	<u>\$18,291</u>	<u>\$19,158</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$15,609</u>	<u>\$18,291</u>	<u>\$19,158</u>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$37,053	\$58,657	\$66,314
<b>TOTALS, EXPENDITURES</b>	<u>\$37,053</u>	<u>\$58,657</u>	<u>\$66,314</u>
<b>3085 Mental Health Services Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	\$150
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>\$150</u>	<u>\$150</u>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,207	\$8,937	\$10,904
Allocation for Employee Compensation	-	143	-
Allocation for Staff Benefits	-	72	-
Section 3.60 Pension Contribution Adjustment	-	145	-
<b>Totals Available</b>	<u>\$9,207</u>	<u>\$9,297</u>	<u>\$10,904</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$9,207</u>	<u>\$9,297</u>	<u>\$10,904</u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u>\$75,870</u>	<u>\$119,862</u>	<u>\$132,500</u>
<b>4 UNCLASSIFIED</b>			
<b>0821 Flexelect Benefit Fund</b>			
APPROPRIATIONS			
Government Code section 1156 (claims paid)	\$15,847	\$26,319	\$26,319
<b>Totals Available</b>	<u>\$15,847</u>	<u>\$26,319</u>	<u>\$26,319</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$15,847</u>	<u>\$26,319</u>	<u>\$26,319</u>
<b>8008 State Employees Pretax Parking Fund</b>			
APPROPRIATIONS			
Government Code section 1156.1	\$556	\$1,400	\$1,400
<b>Totals Available</b>	<u>\$556</u>	<u>\$1,400</u>	<u>\$1,400</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$556</u>	<u>\$1,400</u>	<u>\$1,400</u>
<b>8049 Vision Care Program for State Annuitants Fund</b>			
APPROPRIATIONS			
Government Code section 22959.6	\$23,250	\$8,784	\$8,784
<b>Totals Available</b>	<u>\$23,250</u>	<u>\$8,784</u>	<u>\$8,784</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$23,250</u>	<u>\$8,784</u>	<u>\$8,784</u>
<b>Total Expenditures, All Funds, (Unclassified)</b>	<u>\$39,653</u>	<u>\$36,503</u>	<u>\$36,503</u>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)</b>	<u>\$115,523</u>	<u>\$156,365</u>	<u>\$169,003</u>

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## 7501 Department of Human Resources - Continued

## FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<b>0821 Flexelect Benefit Fund<sup>N</sup></b>			
BEGINNING BALANCE	\$5,633	\$5,578	\$6,629
Prior Year Adjustments	55	-	-
Adjusted Beginning Balance	\$5,688	\$5,578	\$6,629
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	99	204	204
4163000 Investment Income - Surplus Money Investments	8	69	69
4170900 Contributions to Fiduciary Funds	16,696	28,645	28,645
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	33	101	101
Transfers and Other Adjustments			
Revenue Transfer from Flex Elect Benefit Fund (0821) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-198	-	-
Total Revenues, Transfers, and Other Adjustments	\$16,638	\$29,019	\$29,019
Total Resources	\$22,326	\$34,597	\$35,648
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	771	1,539	1,537
7501 Department of Human Resources (Unclassified)	15,847	26,319	26,319
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	130	110	125
Total Expenditures and Expenditure Adjustments	\$16,748	\$27,968	\$27,981
FUND BALANCE	\$5,578	\$6,629	\$7,667
Reserve for economic uncertainties	5,578	6,629	7,667
<b>0915 Deferred Compensation Plan Fund<sup>N</sup></b>			
BEGINNING BALANCE	\$23,637,453	\$18,414,701	\$23,760,492
Prior Year Adjustments	-3,346,549	-	-
Adjusted Beginning Balance	\$20,290,904	\$18,414,701	\$23,760,492
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	56	85	85
4164000 Gain/Loss on Sale of Investments	-2,562,151	4,679,629	4,679,629
4170900 Contributions to Fiduciary Funds	685,005	668,026	668,026
4172500 Miscellaneous Revenue	16,496	16,342	16,342
Total Revenues, Transfers, and Other Adjustments	-\$1,860,594	\$5,364,082	\$5,364,082
Total Resources	\$18,430,310	\$23,778,783	\$29,124,574
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (State Operations)	15,609	18,291	19,158
Total Expenditures and Expenditure Adjustments	\$15,609	\$18,291	\$19,158
FUND BALANCE	\$18,414,701	\$23,760,492	\$29,105,416
Reserve for economic uncertainties	18,414,701	23,760,492	29,105,416
<b>8049 Vision Care Program for State Annuitants Fund<sup>N</sup></b>			
BEGINNING BALANCE	\$4,525	\$5,143	\$19,108
Prior Year Adjustments	1,808	-	-
Adjusted Beginning Balance	\$6,333	\$5,143	\$19,108
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	687	715	715
4163000 Investment Income - Surplus Money Investments	13	25	25
4170900 Contributions to Fiduciary Funds	21,360	22,009	22,009
Total Revenues, Transfers, and Other Adjustments	\$22,060	\$22,749	\$22,749

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



**7501 Department of Human Resources - Continued**

	2021-22*	2022-23*	2023-24*
Total Resources	\$28,393	\$27,892	\$41,857
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7501 Department of Human Resources (Unclassified)	23,250	8,784	8,784
Total Expenditures and Expenditure Adjustments	\$23,250	\$8,784	\$8,784
FUND BALANCE	\$5,143	\$19,108	\$33,073
Reserve for economic uncertainties	5,143	19,108	33,073

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>Baseline Positions</b>	372.9	454.4	454.4	\$34,638	\$42,196	\$42,196
<b>Salary and Other Adjustments</b>	-68.6	-	-	-3,246	1,092	1,143
<b>Workload and Administrative Adjustments</b>						
<b>CalHR Privacy Officer</b>						
Info Tech Spec I	-	-	1.0	-	-	96
<b>California State Payroll System (CSPS) Project</b>						
Info Tech Spec I	-	-	1.0	-	-	107
Staff Svcs Mgr I	-	-	7.0	-	-	627
Staff Svcs Mgr II (Mgrial)	-	-	1.0	-	-	96
<b>Communication Office and Content Management System Replacement</b>						
Staff Svcs Mgr I	-	-	1.0	-	-	88
Staff Svcs Mgr II (Supvry)	-	-	1.0	-	-	97
<b>Personnel Management Division Strategic Workload Support</b>						
Staff Svcs Mgr III	-	-	1.0	-	-	112
Various	-	-	1.0	-	-	102
<b>Psychological Screening Program Administrative Support Adjustment</b>						
Staff Svcs Analyst (Gen)	-	-	1.0	-	-	57
<b>Reimbursement Authority for Childcare Bargaining Division</b>						
Assoc Accounting Analyst	-	-	1.0	-	-	142
Staff Svcs Mgr II (Supvry)	-	-	-1.0	-	-	-142
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	15.0	\$-	\$-	\$1,382
<b>Totals, Adjustments</b>	-68.6	-	15.0	\$-3,246	\$1,092	\$2,525
<b>TOTALS, SALARIES AND WAGES</b>	304.3	454.4	469.4	\$31,392	\$43,288	\$44,721

**7502 Department of Technology**

The California Department of Technology is committed to partnering with state, local government and educational entities to deliver digital services, develop innovative and responsive solutions for business needs, and provide quality assurance for state government Information Technology (IT) projects and services.

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6230 Department of Technology	790.1	1,049.5	1,066.5	\$535,054	\$3,894,425	\$880,380

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

**7502 Department of Technology - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
9900100 Administration	125.8	-	-	21,064	-	914
9900200 Administration - Distributed	-	-	-	-21,064	-	-914
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>915.9</b>	<b>1,049.5</b>	<b>1,066.5</b>	<b>\$535,054</b>	<b>\$3,894,425</b>	<b>\$880,380</b>

  

<b>FUNDING</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0001 General Fund	\$36,076	\$1,042,062	\$389,039
0890 Federal Trust Fund	-	-	4,752
0995 Reimbursements	-	10	10
8506 Coronavirus Fiscal Recovery Fund of 2021	19,805	2,343,538	-
9730 Technology Services Revolving Fund	475,743	504,460	482,426
9740 Central Service Cost Recovery Fund	3,430	4,355	4,153
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$535,054</b>	<b>\$3,894,425</b>	<b>\$880,380</b>

**LEGAL CITATIONS AND AUTHORITY**

Government Code, title 2, division 3, part 1, chapters 5.5, 5.6, 5.7, and 5.8. Public Contract Code, division 2, part 2, chapters 3 and 3.5.

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Centralized Services Renewal	\$-	\$-	-	\$31,239	\$-28,244	-
• California Cybersecurity Integration Center	-	-	-	3,360	-	3.0
• Intrusion Detection and Prevention System	-	-	-	2,960	-	-
• State Digital Equity Plan (AB 2750)	-	-	-	2,490	-	9.0
• FI\$Cal Onboarding	-	-	-	2,244	-	-
• Information Security (AB 2135)	-	-	-	1,495	-	7.0
• CA.gov Resource Renewal	-	-	-	1,316	-	5.0
• Digital Identification Continuation	-	-	-	1,181	-	2.0
• Broadband Communication Report (SB 717)	-	-	-	840	-	-
• California Cybersecurity Integration Center (AB 2355)	-	-	-	724	-	3.0
• OIS Cal-Secure UIRM Project	-	-	-	700	-	-
• OIS Supply Chain and Third Party Risk Validation	-	-	-	250	-	-
• State Digital Equity Grant Reappropriation	-	-4,002	-	-	4,002	-
• Affordable Outreach Connectivity Grant	-	-	-	-	750	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-4,002</b>	<b>-</b>	<b>\$48,799</b>	<b>\$-23,492</b>	<b>29.0</b>
<b>Other Workload Budget Adjustments</b>						
• Digital Equity Grant	-	4,002	-	-	-	-
• Past Year Expenditure Adjustments	909,522	2,343,538	-	-	-	-
• Technology Modernization Fund Early Revision	-21,000	-	-	-	-	-
• Technology Stabilization Fund Early Revision	-17,500	-	-	-	-	-
• Other Post-Employment Benefit Adjustments	-1	-	-	-1	-1	-
• Salary Adjustments	1,109	2,511	-	479	3,161	-
• Retirement Rate Adjustments	948	2,149	-	394	2,703	-

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

**7502 Department of Technology - Continued**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Benefit Adjustments	673	1,540	-	291	2,121	-
• Lease Revenue Debt Service Adjustment	-	8	-	-	37	-
• Miscellaneous Baseline Adjustments	11,500	87,354	-	-481	50,481	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$885,251</b>	<b>\$2,441,102</b>	<b>-</b>	<b>\$682</b>	<b>\$58,502</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$885,251</b>	<b>\$2,437,100</b>	<b>-</b>	<b>\$49,481</b>	<b>\$35,010</b>	<b>29.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$885,251</b>	<b>\$2,437,100</b>	<b>-</b>	<b>\$49,481</b>	<b>\$35,010</b>	<b>29.0</b>

**PROGRAM DESCRIPTIONS**

6230 - DEPARTMENT OF TECHNOLOGY

The Department maintains up-to-date policies for IT activities to ensure the state adopts and uses best practices in IT management. The Department develops annually the California Information Technology Strategic Plan, establishes statewide IT policies and standards, facilitates the development and implementation of enterprise initiatives, and maintains a governance structure to address issues and concerns that arise as part of technology deployment.

The Department ensures that project-specific decisions are consistent with the state's policies and direction for IT development, including project management, oversight, and risk mitigation. The Department also ensures the coordination and collaboration of enterprise and other multi-department IT efforts, as well as standardization of project management processes and performance metrics, to facilitate the uniform assessment of project performance.

The Office of Technology Services (OTech) provides IT services to state and local government entities throughout California. Through the use of a scalable, reliable, and secure statewide network, combined with voice and data technologies, OTech delivers computing, networking, e-mail, and cloud services.

Within the Department, the Office of Information Security is the primary state government authority responsible for ensuring the protection of state information, as well as the confidentiality, integrity, and availability of state systems and applications.

9900 - ADMINISTRATION

The objective of the Administration program is to provide overall management, planning, policy development, and internal administrative support services.

**DETAILED EXPENDITURES BY PROGRAM**

		2021-22*	2022-23*	2023-24*
<b>PROGRAM REQUIREMENTS</b>				
<b>6230</b>	<b>DEPARTMENT OF TECHNOLOGY</b>			
	<b>State Operations:</b>			
0001	General Fund	\$36,076	\$1,042,062	\$389,039
0890	Federal Trust Fund	-	-	4,752
0995	Reimbursements	-	10	10
8506	Coronavirus Fiscal Recovery Fund of 2021	19,805	2,343,538	-
9730	Technology Services Revolving Fund	475,743	504,460	482,426
9740	Central Service Cost Recovery Fund	3,430	4,355	4,153
	<b>Totals, State Operations</b>	<b>\$535,054</b>	<b>\$3,894,425</b>	<b>\$880,380</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
9730	Technology Services Revolving Fund	\$21,064	\$-	\$914
	<b>Totals, State Operations</b>	<b>\$21,064</b>	<b>\$-</b>	<b>\$914</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>9900200</b>	<b>Administration - Distributed</b>			

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**7502 Department of Technology - Continued**

		2021-22*	2022-23*	2023-24*
<b>State Operations:</b>				
9730	Technology Services Revolving Fund	-\$21,064	\$ -	-\$914
	<b>Totals, State Operations</b>	<b>-\$21,064</b>	<b>\$-</b>	<b>-\$914</b>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	535,054	3,894,425	880,380
	<b>Totals, Expenditures</b>	<b>\$535,054</b>	<b>\$3,894,425</b>	<b>\$880,380</b>

**EXPENDITURES BY CATEGORY**

	1 State Operations			Expenditures		
	Positions					
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>PERSONAL SERVICES</b>						
Baseline Positions	1,029.5	1,049.5	1,037.5	\$113,732	\$116,296	\$113,954
Other Adjustments	-113.6	-	29.0	-7,232	5,358	8,028
<b>Net Totals, Salaries and Wages</b>	<b>915.9</b>	<b>1,049.5</b>	<b>1,066.5</b>	<b>\$106,500</b>	<b>\$121,654</b>	<b>\$121,982</b>
Staff Benefits	-	-	-	52,186	68,891	69,281
<b>Totals, Personal Services</b>	<b>915.9</b>	<b>1,049.5</b>	<b>1,066.5</b>	<b>\$158,686</b>	<b>\$190,545</b>	<b>\$191,263</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>				\$376,368	\$3,703,880	\$689,117
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$535,054</b>	<b>\$3,894,425</b>	<b>\$880,380</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS		2021-22*	2022-23*	2023-24*
	<b>0001 General Fund</b>			
<b>APPROPRIATIONS</b>				
001 Budget Act appropriation		\$33,941	\$101,100	\$388,307
Allocation for Employee Compensation		-	1,095	-
Allocation for Other Post-Employment Benefits		-	-1	-
Allocation for Staff Benefits		-	666	-
Control Section 19.56 Adjustment		-	11,500	-
Section 3.60 Pension Contribution Adjustment		-	948	-
002 Budget Act appropriation		2,135	55,711	732
Allocation for Employee Compensation		-	14	-
Allocation for Staff Benefits		-	7	-
Prior Year Balances Available:				
Item 7502-001-0001, Budget Act of 2021		-	886,657	-
Item 7502-002-0001, Budget Act of 2021		-	22,865	-
<b>Totals Available</b>		<b>\$36,076</b>	<b>\$1,080,562</b>	<b>\$389,039</b>
Unexpended balance, estimated savings		-	-38,500	-
<b>TOTALS, EXPENDITURES</b>		<b>\$36,076</b>	<b>\$1,042,062</b>	<b>\$389,039</b>
	<b>0890 Federal Trust Fund</b>			
<b>APPROPRIATIONS</b>				
001 Budget Act appropriation		-	-	\$750
Digital Equity Grant		-	4,002	-
Prior Year Balances Available:				
Item 7502-011-0890, Budget Act of 2022 as reappropriated by Item 7502-49X, Budget Act of 2023		-	-	4,002
<b>Totals Available</b>		<b>-</b>	<b>\$4,002</b>	<b>\$4,752</b>
Balance available in subsequent years		-	-4,002	-

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

**7502 Department of Technology - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>TOTALS, EXPENDITURES</b>	-	-	<b>\$4,752</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	-	\$10	\$10
<b>TOTALS, EXPENDITURES</b>	-	<b>\$10</b>	<b>\$10</b>
<b>8506 Coronavirus Fiscal Recovery Fund of 2021</b>			
APPROPRIATIONS			
062 Budget Act appropriation	\$19,805	-	-
Prior Year Balances Available:			
Item 7502-062-8506, Budget Act of 2021	-	2,343,538	-
<b>Totals Available</b>	<b>\$19,805</b>	<b>\$2,343,538</b>	-
<b>TOTALS, EXPENDITURES</b>	<b>\$19,805</b>	<b>\$2,343,538</b>	-
<b>9730 Technology Services Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$472,730	\$408,055	\$479,390
Allocation for Employee Compensation	-	2,448	-
Allocation for Staff Benefits	-	1,505	-
Augmentation Pursuant to Item 7502-001-9730, Provision 1, Budget Act of 2022	-	87,354	-
Section 3.60 Pension Contribution Adjustment	-	2,091	-
003 Budget Act appropriation	3,013	2,999	3,036
Lease Revenue Debt Service Adjustments	-	8	-
<b>Totals Available</b>	<b>\$475,743</b>	<b>\$504,460</b>	<b>\$482,426</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$475,743</b>	<b>\$504,460</b>	<b>\$482,426</b>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,430	\$4,199	\$4,153
Allocation for Employee Compensation	-	63	-
Allocation for Staff Benefits	-	35	-
Section 3.60 Pension Contribution Adjustment	-	58	-
<b>Totals Available</b>	<b>\$3,430</b>	<b>\$4,355</b>	<b>\$4,153</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,430</b>	<b>\$4,355</b>	<b>\$4,153</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$535,054</b>	<b>\$3,894,425</b>	<b>\$880,380</b>

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
<b>Baseline Positions</b>	1,029.5	1,049.5	1,037.5	\$113,732	\$116,296	\$113,954
<b>Salary and Other Adjustments</b>	-113.6	-	-	-7,232	5,358	3,678
<b>Workload and Administrative Adjustments</b>						
<b>CA.gov Resource Renewal</b>						
Info Tech Spec I	-	-	1.0	-	-	89
Info Tech Spec II	-	-	3.0	-	-	318
Info Tech Spec III	-	-	1.0	-	-	117
<b>California Cybersecurity Integration Center</b>						
Various	-	-	3.0	-	-	393
<b>California Cybersecurity Integration Center (AB 2355)</b>						
Info Tech Spec II	-	-	3.0	-	-	333
<b>Centralized Services Renewal</b>						
C.E.A. - C	-	-	5.0	-	-	781
Accounting Administrator I (Supvr)	-	-	2.0	-	-	191

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

## 7502 Department of Technology - Continued

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Accounting Administrator II	-	-	1.0	-	-	105
Assoc Accounting Analyst	-	-	5.0	-	-	421
Assoc Budget Analyst	-	-	1.0	-	-	81
Assoc Govtl Program Analyst	-	-	14.5	-	-	1,084
Assoc Pers Analyst	-	-	12.0	-	-	921
Bus Svc Asst (Spec)	-	-	4.0	-	-	225
Bus Svc Officer I (Spec)	-	-	2.0	-	-	118
Bus Svc Officer II (Spec)	-	-	1.0	-	-	65
Info Tech Assoc	-	-	25.0	-	-	2,066
Info Tech Mgr I	-	-	12.0	-	-	1,423
Info Tech Mgr II	-	-	2.0	-	-	296
Info Tech Spec I	-	-	26.0	-	-	2,478
Info Tech Spec II	-	-	1.0	-	-	109
Info Tech Supvr I	-	-	2.0	-	-	212
Info Tech Supvr II	-	-	3.0	-	-	354
Office Asst (Typing)	-	-	1.0	-	-	45
Office Techn (Typing)	-	-	2.0	-	-	92
Personnel Spec	-	-	4.0	-	-	228
Sr Accounting Officer (Spec)	-	-	4.0	-	-	320
Sr Personnel Spec	-	-	2.0	-	-	141
Staff Svcs Mgr I	-	-	10.0	-	-	916
Staff Svcs Mgr II (Supvry)	-	-	4.0	-	-	420
Staff Svcs Mgr III	-	-	3.0	-	-	348
Various	-	-	1.0	-	-	62
<b>Digital Identification Continuation</b>						
C.E.A. - C	-	-	1.0	-	-	157
Info Tech Spec II	-	-	1.0	-	-	127
<b>Information Security (AB 2135)</b>						
Assoc Govtl Program Analyst	-	-	2.0	-	-	150
Info Tech Mgr I	-	-	5.0	-	-	640
<b>State Digital Equity Plan (AB 2750)</b>						
Assoc Govtl Program Analyst	-	-	5.0	-	-	375
Staff Svcs Mgr I	-	-	3.0	-	-	264
Staff Svcs Mgr III	-	-	1.0	-	-	112
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>178.5</b>	<b>\$-</b>	<b>\$-</b>	<b>\$16,577</b>
<b>Totals, Adjustments</b>	<b>-113.6</b>	<b>-</b>	<b>29.0</b>	<b>\$-7,232</b>	<b>\$5,358</b>	<b>\$8,028</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>915.9</b>	<b>1,049.5</b>	<b>1,066.5</b>	<b>\$106,500</b>	<b>\$121,654</b>	<b>\$121,982</b>

## 7503 State Personnel Board

The five-member State Personnel Board (SPB), whose members are appointed by the Governor for ten-year terms, was established in the California Constitution in 1934. SPB is responsible for California's civil service system, ensuring it is free from political patronage and that employment decisions are based on merit.

## 3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6270	Merit System Administration	68.1	74.7	74.7	\$14,479	\$14,835	\$14,848

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

**7503 State Personnel Board - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>68.1</b>	<b>74.7</b>	<b>74.7</b>	<b>\$14,479</b>	<b>\$14,835</b>	<b>\$14,848</b>
<b>FUNDING</b>		<b>2021-22*</b>		<b>2022-23*</b>		<b>2023-24*</b>
0001 General Fund		\$2,067		\$2,932		\$2,893
0995 Reimbursements		11,209		9,942		9,947
9740 Central Service Cost Recovery Fund		1,203		1,961		2,008
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$14,479</b>		<b>\$14,835</b>		<b>\$14,848</b>

**LEGAL CITATIONS AND AUTHORITY**

California Constitution, Article VII, Sections 2 and 3; Government Code, Title 2, Division 5, Part 2.

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	\$-1	\$-7	-	\$-1	\$-9	-
• Retirement Rate Adjustments	51	178	-	51	178	-
• Salary Adjustments	45	190	-	47	184	-
• Benefit Adjustments	22	83	-	25	99	-
• Miscellaneous Baseline Adjustments	-	-	-	-44	44	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$117</b>	<b>\$444</b>	<b>-</b>	<b>\$78</b>	<b>\$496</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$117</b>	<b>\$444</b>	<b>-</b>	<b>\$78</b>	<b>\$496</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>\$117</b>	<b>\$444</b>	<b>-</b>	<b>\$78</b>	<b>\$496</b>	<b>-</b>

**PROGRAM DESCRIPTIONS**

6270 - MERIT OVERSIGHT

This program prescribes probationary periods and classifications, adopts other rules authorized by statute, sets merit related policy, reviews disciplinary actions as well as other merit oversight activities, and performs merit system audits to ensure departmental compliance.

**DETAILED EXPENDITURES BY PROGRAM**

		2021-22*	2022-23*	2023-24*
	<b>PROGRAM REQUIREMENTS</b>			
<b>6270</b>	<b>MERIT SYSTEM ADMINISTRATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,067	\$2,932	\$2,893
0995	Reimbursements	11,209	9,942	9,947
9740	Central Service Cost Recovery Fund	1,203	1,961	2,008
	<b>Totals, State Operations</b>	<b>\$14,479</b>	<b>\$14,835</b>	<b>\$14,848</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	14,479	14,835	14,848
	<b>Totals, Expenditures</b>	<b>\$14,479</b>	<b>\$14,835</b>	<b>\$14,848</b>

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

## 7503 State Personnel Board - Continued

## EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	74.7	74.7	74.7	\$8,212	\$8,413	\$8,413
Other Adjustments	-6.6	-	-	-343	235	231
<b>Net Totals, Salaries and Wages</b>	<b>68.1</b>	<b>74.7</b>	<b>74.7</b>	<b>\$7,869</b>	<b>\$8,648</b>	<b>\$8,644</b>
Staff Benefits	-	-	-	4,295	3,886	3,903
<b>Totals, Personal Services</b>	<b>68.1</b>	<b>74.7</b>	<b>74.7</b>	<b>\$12,164</b>	<b>\$12,534</b>	<b>\$12,547</b>
OPERATING EXPENSES AND EQUIPMENT				\$2,315	\$2,301	\$2,301
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$14,479</b>	<b>\$14,835</b>	<b>\$14,848</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,067	\$2,815	\$2,893
Allocation for Employee Compensation	-	45	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	22	-
Section 3.60 Pension Contribution Adjustment	-	51	-
<b>Totals Available</b>	<b>\$2,067</b>	<b>\$2,932</b>	<b>\$2,893</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,067</b>	<b>\$2,932</b>	<b>\$2,893</b>
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$11,209	\$9,942	\$9,947
<b>TOTALS, EXPENDITURES</b>	<b>\$11,209</b>	<b>\$9,942</b>	<b>\$9,947</b>
9740 Central Service Cost Recovery Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,203	\$1,882	\$2,008
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	34	-
<b>Totals Available</b>	<b>\$1,203</b>	<b>\$1,961</b>	<b>\$2,008</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,203</b>	<b>\$1,961</b>	<b>\$2,008</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$14,479</b>	<b>\$14,835</b>	<b>\$14,848</b>

## CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Baseline Positions	74.7	74.7	74.7	\$8,212	\$8,413	\$8,413
Salary and Other Adjustments	-6.6	-	-	-343	235	231
<b>Totals, Adjustments</b>	<b>-6.6</b>	<b>-</b>	<b>-</b>	<b>\$-343</b>	<b>\$235</b>	<b>\$231</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>68.1</b>	<b>74.7</b>	<b>74.7</b>	<b>\$7,869</b>	<b>\$8,648</b>	<b>\$8,644</b>

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



### 7504 Office of Data and Innovation

The Office of Data and Innovation (ODI) uses human-centered design, technology, and service innovation to deliver better services to Californians. ODI collaborates with state entities throughout California to build a culture of innovation by building up user research and data-informed practices, training state entities in human-centered design, using and promoting proven, best-in-class platforms, tools, and infrastructure, and improving how the state buys digital services.

#### 3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6271 Office of Data and Innovation	-	-	65.0	\$-	\$-	\$17,284
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>-</b>	<b>-</b>	<b>65.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$17,284</b>

  

FUNDING	2021-22*	2022-23*	2023-24*
0001 General Fund		\$-	\$17,284
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$-</b>	<b>\$17,284</b>

#### LEGAL CITATIONS AND AUTHORITY

Government Code section 12815

#### DETAILED BUDGET ADJUSTMENTS

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
• Transfer to Establish the Office of Data and Innovation per Chapter 159, Statutes of 2022 (AB 156)	\$-	\$-	-	\$15,737	\$-	56.0
• Transfer CalData and the Government Excellence and Transformation Center to the Office of Data and Innovation per Chapter 159, Statutes of 2022 (AB 156)	-	-	-	1,547	-	9.0
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$17,284</b>	<b>\$-</b>	<b>65.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$17,284</b>	<b>\$-</b>	<b>65.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$17,284</b>	<b>\$-</b>	<b>65.0</b>

#### DETAILED EXPENDITURES BY PROGRAM

	2021-22*	2022-23*	2023-24*
<b>PROGRAM REQUIREMENTS</b>			
<b>6271 OFFICE OF DATA AND INNOVATION</b>			
State Operations:			
0001 General Fund	\$-	\$-	\$17,284
<b>Totals, State Operations</b>	<b>\$-</b>	<b>\$-</b>	<b>\$17,284</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	-	-	17,284
<b>Totals, Expenditures</b>	<b>\$-</b>	<b>\$-</b>	<b>\$17,284</b>

#### EXPENDITURES BY CATEGORY

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

## 7504 Office of Data and Innovation - Continued

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Other Adjustments	-	-	65.0	-	-	11,647
<b>Net Totals, Salaries and Wages</b>	<b>-</b>	<b>-</b>	<b>65.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$11,647</b>
Staff Benefits	-	-	-	-	-	2,990
<b>Totals, Personal Services</b>	<b>-</b>	<b>-</b>	<b>65.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$14,637</b>
OPERATING EXPENSES AND EQUIPMENT				\$-	\$-	\$2,647
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$-</b>	<b>\$-</b>	<b>\$17,284</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$17,284
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$17,284</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,284</b>

## CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Baseline Positions	-	-	-	\$-	\$-	\$-
Salary and Other Adjustments	-	-	65.0	-	-	11,647
<b>Totals, Adjustments</b>	<b>-</b>	<b>-</b>	<b>65.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$11,647</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>-</b>	<b>-</b>	<b>65.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$11,647</b>

## 7600 California Department of Tax and Fee Administration

The California Department of Tax and Fee Administration (CDTFA) administers numerous tax and fee programs, including the Sales and Use Tax, the Cigarette and Tobacco Products Tax Program, and the excise and cultivation taxes for medicinal and recreational cannabis. The CDTFA also administers the alcohol excise tax and the insurance tax pursuant to agreements with the State Board of Equalization (BOE).

## 3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6275025 County Assessment Standards Program	0.1	8.9	9.1	\$2,575	\$2,942	\$3,170
6275050 State-Assessed Property Program	5.3	8.7	9.0	3,346	4,342	5,217
6275075 Timber Tax Program	12.1	10.9	11.6	2,204	2,462	2,579
6275100 Sales and Use Tax Program	2,843.4	3,530.2	3,530.8	516,415	574,387	595,719
6275125 Hazardous Substances Tax Program	44.7	39.6	39.6	6,548	6,645	6,719
6275150 Alcoholic Beverage Tax Program	25.0	20.4	20.4	4,167	3,906	3,888
6275175 Tire Recycling Fee Program	12.3	16.3	16.3	2,034	2,394	2,417
6275200 Cigarette and Tobacco Products Tax Program	60.6	130.9	127.9	18,504	28,885	29,035
6275225 Cigarette and Tobacco Products Licensing Program	50.4	70.7	70.7	9,143	12,484	12,500

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

**7600 California Department of Tax and Fee Administration - Continued**

		Positions			Expenditures		
		2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6275250	Transportation Fund Tax Program	166.4	160.5	160.7	34,597	35,929	35,090
6275275	Occupational Lead Poisoning Prevention Fee Program	6.6	7.5	7.5	989	1,086	1,102
6275300	Integrated Waste Management Program	2.0	4.8	4.8	457	661	660
6275325	Underground Storage Tank Fee Program	20.6	28.9	28.9	3,856	4,701	4,707
6275350	Oil Spill Prevention Program	1.8	1.6	1.6	357	386	384
6275375	Energy Resources Surcharge Program	1.2	2.1	2.1	278	365	359
6275400	Annual Water Rights Fee Program	5.3	4.4	4.4	806	745	751
6275425	Childhood Lead Poisoning Prevention Fee Program	1.2	4.7	4.8	260	614	627
6275450	Marine Invasive Species Program	2.1	3.5	3.6	445	613	627
6275475	Fire Prevention Fee Program	-	-	-	298	-	-
6275500	Emergency Telephone Users Surcharge Program	3.4	12.0	14.6	773	2,117	2,502
6275525	E-Waste Recycling Fee Program	14.1	35.8	36.2	2,884	5,454	5,565
6275550	Lumber Fee Program	2.0	13.1	13.4	591	1,354	1,407
6275575	Insurance Tax Program	3.6	2.0	2.0	1,288	1,123	637
6275600	Natural Gas Surcharge Program	3.4	4.4	4.4	802	1,065	954
6275650	Prepaid Mobile Telephony Program	1.2	3.5	3.5	594	544	582
6275700	Lead-Acid Battery Cleanup Fee Program	5.6	10.1	10.1	1,124	1,667	1,687
6275725	Cannabis Taxes Program	34.9	39.8	39.8	8,398	9,750	10,069
6275750	Electronic Cigarette Excise Tax Program	0.7	5.5	3.8	624	3,812	1,303
6275760	County Revenue Property Tax Reimbursement Program	-	-	1.5	47	125	400
6275775	Small Business Hiring Credit Program	-	-	-	-	43	44
6275800	Lithium Extraction Excise Tax Fund	-	-	-	-	-	249
9900100	Administration	382.3	372.9	372.9	23	66,297	66,297
9900200	Administration - Distributed	-	-	-	-23	-65,880	-65,880
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>3,712.3</b>	<b>4,553.7</b>	<b>4,556.0</b>	<b>\$624,404</b>	<b>\$711,018</b>	<b>\$731,367</b>
<b>FUNDING</b>					<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0001	General Fund				\$371,880	\$365,777	\$538,681
0004	Breast Cancer Fund				367	579	583
0022	State Emergency Telephone Number Account				773	1,817	1,841
0061	Motor Vehicle Fuel Account, Transportation Tax Fund				34,547	35,728	34,877
0070	Occupational Lead Poisoning Prevention Account				989	1,086	1,102
0080	Childhood Lead Poisoning Prevention Fund				260	614	627
0230	Cigarette and Tobacco Products Surtax Fund				4,531	7,091	7,149
0320	Oil Spill Prevention and Administration Fund				357	386	384
0387	Integrated Waste Management Account, Integrated Waste Management Fund				457	661	660
0439	Underground Storage Tank Cleanup Fund				3,856	4,701	4,707
0465	Energy Resources Programs Account				278	365	359
0623	California Children and Families First Trust Fund				7,654	11,855	11,945
0890	Federal Trust Fund				54	201	213
0965	Timber Tax Fund				2,204	2,462	2,579
0995	Reimbursements				200,019	234,936	234,591
3015	Gas Consumption Surcharge Fund				802	1,065	954
3058	Water Rights Fund				653	745	751
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund				2,884	5,454	5,565
3067	Cigarette and Tobacco Products Compliance Fund				9,143	12,484	12,500
3212	Timber Regulation and Forest Restoration Fund				591	1,354	1,407

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

**7600 California Department of Tax and Fee Administration - Continued**

<b>FUNDING</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
3270 Local Charges for Prepaid Mobile Telephony Service Fund	512	544	582
3288 Cannabis Control Fund	-	9,750	10,069
3301 Lead-Acid Battery Cleanup Fund	1,124	1,667	1,687
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	502	1,202	897
3314 California Cannabis Tax Fund	-	-	-150,000
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,945	4,682	4,444
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	8,398	-	-
3366 California Electronic Cigarette Excise Tax Fund	624	3,812	1,303
3378 Small Business Hiring Credit Fund	-32,000	-	-
3410 Lithium Extraction Excise Tax Fund	-	-	249
3414 988 State Suicide and Behavioral Health Crisis Services Fund	-	-	661
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$624,404</b>	<b>\$711,018</b>	<b>\$731,367</b>

**LEGAL CITATIONS AND AUTHORITY**

## DEPARTMENT AUTHORITY

Government Code sections 12803.2 and 15570-15570.100; Revenue and Taxation Code sections 20 and 20.5.

## PROGRAM AUTHORITY

6275075-Timber Tax Program:

Revenue and Taxation Code sections 431-437, 38101-38908, and Public Resources Code sections 4582.8, 4584, 4584.5, 4592, 4621-4628, 4654.

6275100-Sales and Use Tax Program:

California Constitution (sections 35 and 36, Article XIII), State Sales and Use Tax; Revenue and Taxation Code sections 6001-7176, Bradley-Burns Uniform Local Sales and Use Tax; Revenue and Taxation Code sections 7200-7226, Transactions and Use Tax (cities/counties); and Revenue and Taxation Code sections 7251-7279.6, 7285, and 7285.8.

6275125-Hazardous Substances Tax Program:

Revenue and Taxation Code sections 43001-43651, and Health and Safety Code sections 25174-25174.11, 25205.1-25205.23, 25353, and 25404-25404.9.

6275150-Alcoholic Beverage Tax Program:

California Constitution, Article XX, section 22, Revenue and Taxation Code sections 32001-32557, and Business and Professions Code sections 23000-23673.

6275175-Tire Recycling Fee Program:

Revenue and Taxation Code sections 55001-55381, and Public Resource Code sections 42860-42895.

6275200-Cigarette and Tobacco Products Tax Program:

Federal laws relating to collection of state cigarette and smokeless tobacco taxes: 15 U.S.C.A., Chapter 10A, sections 375-378 and 18 U.S.C.A., Chapter 114, sections 2341-2346; California Constitution Article XIII B, section 12; Part 13, Division 2, Revenue and Taxation Code sections 30001-30483, and Health and Safety Code sections 104555-104558.

6275225-Cigarette and Tobacco Products Licensing Program:

Business and Professions Code, Division 8.5 and 8.6; Health and Safety Code sections 14950 and 104555-104558, Penal Code section 830.11, Revenue and Taxation Code sections 30019, 30140-30149, 30151, 30155-30159, 30165.1, 30166.1, 30168, 30177.5, 30210-30215, 30355-30358, 30435, 30436, 30449, 30471, 30473, 30473.5, 30474, 30474.1, 30475, 30481, and 30482.

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**7600 California Department of Tax and Fee Administration - Continued**

6275250-Transportation Fund Tax Program:

Constitution Article XIX, sections 1-9; Revenue and Taxation Code sections 7301-8526, 8601-9355, 9401-9433, and 60001-60709.

6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 43056-43553; Health and Safety Code sections 105175-105197.

6275300-Integrated Waste Management Program:

Revenue and Taxation Code sections 45001-45984, and Public Resource Code sections 40000-48013.

6275325-Underground Storage Tank Fee Program:

Revenue and Taxation Code sections 50101-50162, and Health and Safety Code sections 25280-25299.39.3.

6275350-Oil Spill Prevention Program:

Revenue and Taxation Code sections 46001-46751, and Government Code sections 8670.1 and 8670.73.

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

6275400-Annual Water Rights Fee Program:

Water Code sections 189.5, 1525-1552, 13050, and 13160.1, and Revenue and Taxation Code sections 55001-55381.

6275425-Childhood Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 43001-43651, and Health and Safety Code sections 105275-105310.

6275450-Marine Invasive Species Fee Program:

Revenue and Taxation Code sections 44000-44007 and 55001-55381, and Public Resource Code sections 71200-71271.

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

Health and Safety Code sections 25214.9-25214.10.2, Public Resource Code sections 41516 and 42460-42486, and Revenue and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

California Public Resources Code section 4629-4629.13 and Revenue and Taxation Code sections 55001-55381.

6275575-Insurance Tax Program:

Constitution Article XIII, section 28, Revenue and Taxation Code sections 12001-13170, and Insurance Code sections 685-685.5, 995.5, 1530, 1531, 1774, 1760-1780, 12976, and 12976.5.

6275600-Natural Gas Surcharge Program:

Revenue and Taxation Code sections 55001-55381, and Public Utilities Code sections 890-900.

6275650-Prepaid Mobile Telephony Program:

Revenue and Taxation Code sections 42001-42024, 42100-42111, and 55001-55381.

6275700-Lead Acid Battery Recycling Fee Program:

Health and Safety Code sections 25215-25215.75, Revenue and Taxation Code sections 55001-55381.

**7600 California Department of Tax and Fee Administration - Continued**

6275725-Cannabis Taxes Program:

Business and Professions Code sections 26000-26260, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

6275750 - Electronic Cigarette Excise Tax Program

Revenue and Taxation Code Sections 31001-31008 and 55001-55381.

6275760 – County Revenue Property Tax Reimbursement Program

Article XIII A, sections 2.1, 2.2, and 2.3 of the California Constitution.

6275775 – Small Business Hiring Credit Fund Program

Chapter 40, Statutes of 2020 (SB 115), Chapter 41, Statutes of 2020 (SB 1447), Chapter 82, Statutes of 2021 (AB 150).

6275800 – Lithium Extraction Excise Tax Program:

Fish and Game Code Sections 2950-2954, Government Code section 15570.32, Public Resources Code Sections 2207 and 3823, and Revenue and Taxation Code Sections 47000-47100, and 55001-55381.

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Centralized Revenue Opportunity System (CROS) Maintenance and Operations	\$-	\$-	-	\$4,779	\$4,108	-
• California Health Care, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56)	-	-	-	-	2,468	-
• Mental Health - Crisis Hotline (AB 988)	-	-	-	-	661	2.5
• Lithium Extraction and Geothermal Development Excise Tax (SB 125)	-	-	-	-	249	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$4,779</b>	<b>\$7,486</b>	<b>2.5</b>
<b>Other Workload Budget Adjustments</b>						
• Expenditure Transfer from the General Fund (0001) to the Cannabis Tax Fund (3314) per R&T 34019.1	-	-	-	95,377	-95,377	-
• Other Post-Employment Benefit Adjustments	-173	-150	-	-225	-205	-
• Miscellaneous Baseline Adjustments	-25,000	-	-4.0	54,623	-54,623	-4.0
• Salary Adjustments	5,953	5,216	-	5,839	5,382	-
• Retirement Rate Adjustments	5,398	4,710	-	5,271	4,837	-
• Benefit Adjustments	2,831	2,479	-	3,342	3,078	-
• Carryover/Reappropriation	-	2,376	-	-	-	-
• Legislation with an Appropriation	300	-	-	-	-	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>-\$10,691</b>	<b>\$14,631</b>	<b>-4.0</b>	<b>\$164,227</b>	<b>-\$136,908</b>	<b>-4.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>-\$10,691</b>	<b>\$14,631</b>	<b>-4.0</b>	<b>\$169,006</b>	<b>-\$129,422</b>	<b>-1.5</b>
<b>Totals, Budget Adjustments</b>	<b>-\$10,691</b>	<b>\$14,631</b>	<b>-4.0</b>	<b>\$169,006</b>	<b>-\$129,422</b>	<b>-1.5</b>

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**7600 California Department of Tax and Fee Administration - Continued**  
**California Cannabis Tax Fund (3314) Estimated Revenues & Expenditure Allocations**

	2021-22	2022-23*	2023-24*
<b>REVENUES:</b>			
Beginning Balance	\$669,610	\$696,933	\$417,375
Cannabis Tax	812,980	485,155	495,976
<b>Total Revenues</b>	<b>\$1,482,590</b>	<b>\$1,182,088</b>	<b>\$913,351</b>
<b>Allocation 1: Regulatory and Administrative</b>			
Governor's Office of Business and Economic Development (Equity Program)	15,573	15,684	15,681
Department of Cannabis Control	-	-	-
Department of Fish and Wildlife	9,084	-	-
Department of Pesticide Regulation	2,726	-	-
State Water Resources Control Board	10,728	-	-
Employment Development Department	3,630	-	-
Department of Tax and Fee Administration	9,347	-	-
State Controller's Office	-	-	-
Department of Finance	440	-	-
Statewide General Administration	9,519	14,419	13,181
<b>Total Allocation 1</b>	<b>\$61,047</b>	<b>\$30,103</b>	<b>\$28,862</b>
<b>Allocation 2: Specified Allocations for Research and Other Programs</b>			
Public University/Universities in California	10,000	10,000	10,000
California Highway Patrol	3,000	3,000	-
Governor's Office of Business and Economic Development	40,000	50,000	50,000
University of San Diego Center for Medicinal Cannabis Research	2,000	2,000	2,000
<b>Total Allocation 2</b>	<b>\$55,000</b>	<b>\$65,000</b>	<b>\$62,000</b>
<b>Allocation 3: Percentage of Remaining Revenue Collection</b>			
Youth Education Prevention, Early Intervention and Treatment Account	401,766	401,766	340,425
Environmental Restoration and Protection Account	133,922	133,922	113,475
State and Local Government Law Enforcement Account	133,922	133,922	113,475
<b>Total Allocation 3</b>	<b>\$669,610</b>	<b>\$669,610</b>	<b>\$567,375</b>
Based on prior year actual tax collection			
Less Funding Provided by General Fund per RTC 34019.1	-	-	-150,000
<b>Total Expenditures</b>	<b>\$785,657</b>	<b>\$764,713</b>	<b>\$508,237</b>
<b>Balance of Tax Receipts</b>	<b>\$696,933</b>	<b>\$417,375</b>	<b>\$405,114</b>

Note: Cannabis Tax Revenue includes an estimated reduction of \$3.6 million in 2022-23 and \$8.9 million in 2023-24 related to equity retailer relief.

## 7600 California Department of Tax and Fee Administration - Continued

### PROGRAM DESCRIPTIONS

#### 6275025 - COUNTY ASSESSMENT STANDARDS PROGRAM

The CDTFA provides administrative services including accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting to support the BOE's County Assessment Standards program. This program ensures that taxable properties are enrolled and assessed, and that the 58 county assessors assess all properties.

#### 6275050 - STATE-ASSESSED PROPERTY PROGRAM

The CDTFA provides administrative services including accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting to support the BOE's State-Assessed Property program. This program is responsible for valuing and assessing inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies. Local jurisdictions use the established values for the levy and collection of local property taxes.

#### 6275075 - TIMBER TAX PROGRAM

This program provides revenue for the Timber Tax Fund. The revenue, less administrative costs, is allocated to the counties where the timber was harvested. The CDTFA administers and collects the Timber Yield Tax, a property tax paid by timber owners when they harvest trees or timber. The CDTFA determines the harvest values of timber and timberland production zone values.

#### 6275100 - SALES AND USE TAX PROGRAM

This program ensures that all sales and use tax revenues are collected in an equitable and effective manner through accurate reporting of tax liability. This is accomplished by detecting and correcting errors in self-assessments, and promptly collecting amounts determined to be due and economically recoverable. Under this program, the CDTFA administers the following taxes: State Sales and Use Tax, Bradley-Burns Uniform Local Sales and Use Tax, and District Transactions and Use Tax (cities/counties).

#### 6275125 - HAZARDOUS SUBSTANCES TAX PROGRAM

These programs provide revenue for the Hazardous Waste Control Account (HWCA), the Hazardous Waste Facilities Account (HWFA), and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances Control (DTSC) to regulate hazardous waste in California. Generators of hazardous waste, hazardous waste facilities and certain business organizations, as identified by statute, are subject to the fees. CDTFA administers the following fee programs in partnership with DTSC: Disposal Fee (HWCA), Generator Fee/Generation and Handling Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA-HWFA), and Environmental Fee (TSCA).

#### 6275150 - ALCOHOLIC BEVERAGE TAX PROGRAM

This program provides revenue for the Alcohol Beverage Control Fund. The CDTFA collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California. The BOE contracts with the CDTFA to provide Administrative services for this program.

#### 6275175 - TIRE RECYCLING FEE PROGRAM

This program provides revenue for the California Tire Recycling Account in the California Tire Recycling Management Fund and Air Pollution Control Fund. The fee provides funding to reduce air pollution, landfill disposal, and stockpiling of used tires. The CDTFA administers the program in partnership with the California Department of Resources Recycling and Recovery, and the Air Resources Board.

#### 6275200 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

This program provides revenue for the Cigarette Tax Fund, Cigarette and Tobacco Products Surtax Fund, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that the excise tax imposed on all cigarette, and tobacco products are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

#### 6275225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Licensing Act of 2003. The Licensing Act required the CDTFA to establish a statewide licensure program to help stem the tide of untaxed distributions and illegal sales of cigarette and tobacco products and stamps. This program requires licensing of distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

#### 6275250 - TRANSPORTATION FUND TAX PROGRAM

\* 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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This program provides revenue for the Transportation Tax Fund. Allocations are made from the fund to the Aeronautics Account, Harbors and Watercraft Revolving Fund, Off-Highway Vehicle Trust Fund, Highway Users Tax Fund, and Department of Food and Agriculture Fund. The objective of this program is to ensure that the motor vehicle fuel, jet fuel, various use fuel, and diesel fuel taxes are administered equitably and effectively. Pursuant to the International Fuel Tax Agreement (IFTA), the CDTFA registers interstate truckers whose base state is California. Revenues from this program are used to construct and maintain public roads and mass transit systems, airports and waterways.

**6275275 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM**

This program provides revenue for the Occupational Lead Poisoning Prevention Account in the General Fund. The funds are used to establish and maintain occupational health and disease prevention programs. Employers in specified Standard Industrial Classification codes with evidence of lead poisoning and who employ 10 or more qualifying employees are subject to the fee. The CDTFA administers the program in partnership with the California Department of Public Health.

**6275300 - INTEGRATED WASTE MANAGEMENT PROGRAM**

This program provides revenue for the Integrated Waste Management Account in the Integrated Waste Management Fund. The fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills and supports state and local landfill permit enforcement programs. Operators of solid waste disposal facilities that include non-hazardous wood waste facilities are subject to the fee. The CDTFA administers the program in partnership with CalRecycle.

**6275325 - UNDERGROUND STORAGE TANK FEE PROGRAM**

This program provides revenue for the Underground Storage Tank (UST) Cleanup Fund in the State Treasury which provides a means for petroleum UST owners and operators to meet the federal and state requirements of maintaining financial responsibility to pay for any damages arising from their tank operations. The Fund also provides money to the Regional Water Boards and local regulatory agencies to abate emergency situations or to cleanup abandoned sites that pose a threat to human health, safety, and the environment, as a result of a UST petroleum release. Revenue is generated by a per gallon fee paid by UST owners who are required to have a permit to own a UST. The fee is collected by the CDTFA.

**6275350 - OIL SPILL PREVENTION PROGRAM**

This program provides revenue for the Oil Spill Prevention and Administration Fund. The Oil Spill Prevention and Administration (OSPA) fee provides funding for the Department of Fish and Wildlife, Office of Spill Prevention and Response, to implement oil spill prevention programs to implement, install, and maintain emergency programs, equipment, and facilities, to respond to, contain, and cleanup oil spills, and to fund the Oiled Wildlife Care Network. OSPA fees are collected on crude oil and petroleum products received at California refineries and marine terminals. Effective January 1, 2022, the OSPA fee is also collected on renewable fuel received at refineries, marine terminal, and renewable fuel receiving facilities, and on renewable fuel shipments from renewable fuel production facilities. The CDTFA administers the program in partnership with the Department of Fish and Wildlife.

**6275375 - ENERGY RESOURCES SURCHARGE PROGRAM**

This program provides revenue for the Energy Resource Surcharge Fund and is used to support the State Energy Resources Conservation and Development Commission. The revenue is generated by administering a surcharge on the consumption of electrical energy purchased from an electrical utility. The Energy Resource Surcharge Fund is ultimately transferred into the State Energy Resources and Development Special Account in the General Fund.

**6275400 - ANNUAL WATER RIGHTS FEE PROGRAM**

This program provides revenue for the Water Rights Fund. The fees provide funding to the State Water Resources Control Board to support the activities of its Division of Water Rights. The annual fee is collected from water right permit holders based on a schedule of fees adopted each fiscal year by the State Water Resources Control Board.

**6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM**

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. The fee funds the Childhood Lead Poisoning Prevention Program, administered by the California Department of Public Health (CDPH), Childhood Lead Poisoning Prevention Branch, which include services such as health care referrals, environmental assessments, and educational activities necessary to reduce a child's exposure to lead and the consequences of the exposure. The CDTFA administers the Childhood Lead Poisoning Prevention Fee on behalf of the CDPH. The CDTFA collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. The fee is determined by the CDPH based on the fee payers' market share responsibility for environmental lead contamination.

**6275450 - MARINE INVASIVE SPECIES PROGRAM**

This program provides revenue for the Marine Invasive Species Control Fund. The fee provides funding to the California State Lands Commission (SLC) Marine Invasive Species Program established to prevent or minimize the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of

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carrying, ballast water arriving in a California port from outside California are subject to the fee for each voyage. The CDTFA administers the program in partnership with the SLC.

### 6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue for the State Emergency Telephone Number Account and the State Suicide and Behavioral Health Crisis Services Fund. Revenue generated by this program funds the State's "911" emergency communication system and "988" suicide and crisis lifeline by administering the 911 and 988 surcharges that are imposed on each access line for which a user subscribes with a service supplier and purchase of prepaid mobile telephony services at retail in California.

### 6275525 - E-WASTE RECYCLING FEE PROGRAM

This program provides revenue for the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund. The fees collected provide funding for CalRecycle by imposing a recycling fee upon the retail sale or lease of new or refurbished video display devices identified by the Department of Toxic Substances Control (DTSC) as containing hazardous materials. The CDTFA administers the program in partnership with CalRecycle and the DTSC.

### 6275550 - LUMBER FEE PROGRAM

This program provides revenue for the Timber Regulation and Forest Restoration Fund. A one percent assessment is imposed on purchases of lumber products and engineered wood products for use in California based on the selling price of the products. The lumber products assessment supports the activities of CALFIRE and helps protect California's forests.

### 6275575 - INSURANCE TAX PROGRAM

This program provides revenue to the Insurance Tax Fund. Revenue is generated from taxes assessed on insurance premiums, underwriting profits from ocean marine insurance, and retaliatory assessments levied on out-of-state insurers. The taxes collected are used to pay refunds or transferred to the General Fund. The BOE contracts with the CDTFA to administer this program.

### 6275600 - NATURAL GAS SURCHARGE PROGRAM

This program provides revenue for the Gas Consumption Surcharge Fund to fund low-income assistance programs, cost effective energy efficiency programs, conservation activities, and public interest research and development. The revenue is generated by administering a surcharge on the consumption of all natural gas in California. The CDTFA administers the program in partnership with the California Public Utilities Commission.

### 6275650 - PREPAID MOBILE TELEPHONY SERVICES PROGRAM

Operative January 1, 2016, this program provides revenue for the Prepaid Mobile Telephony Services (MTS) Surcharge Fund and the Local Charges for the Prepaid MTS Fund. The revenue funds the State Emergency Telephone Number Account, universal service funds, and local funds. A surcharge is imposed on each consumer of prepaid mobile telephony services at the retail level. On November 15, 2018, the United States District Court, Northern District of California enjoined state agencies from enforcing the provisions of the Prepaid Mobile Telephony Services Surcharge Collection Act because it conflicts with federal law. Therefore, only the Local Charges are being administered.

### 6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM

This program provides revenue for the Lead-Acid Battery Cleanup Fund. The fee provides funding for investigation, site evaluation, cleanup, remediation, removal, monitoring, and other response actions at areas within California contaminated due to lead-acid battery recycling facility operations, as well as refund payments, loan repayments, and administrative costs. Lead-acid battery manufacturers' sales and California consumer purchases are subject to the lead-acid battery fees. The CDTFA administers the program in partnership with the California Department of Toxic Substances Control.

### 6275725 - CANNABIS TAXES PROGRAM

This program administers the cannabis excise tax and cannabis cultivation tax. The program provides revenue for the California Cannabis Tax Fund, the revenues from which carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (Act). The purpose of the Act is to establish a comprehensive system to control and regulate the cultivation, distribution, transport, storage, manufacturing, processing, and sale of all cannabis and cannabis products. The cannabis taxes provide funding for youth education and prevention programs, medical research, environmental mitigation efforts, law enforcement, and administration costs for numerous state agencies charged with licensing, regulating, and taxing the cultivation and sale of cannabis.

### 6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM

This program provides revenue for the California Electronic Cigarette Excise Tax Fund. The program objective is to ensure that the additional excise tax imposed at a retail sale upon purchasers at 12.5 percent of the sales price of electronic cigarettes containing or sold with nicotine and purchased for use in California are collected equitably and effectively by ensuring timely

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and accurate reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

**6275760 - COUNTY REVENUE PROPERTY TAX REIMBURSEMENT PROGRAM**

This Program administers the County Revenue Property Tax Reimbursement Program that was created by the passage of Proposition 19 on the November 2020 ballot. CDTFA is responsible for determining each eligible local agency's aggregate gain or loss in property taxes every three years, based on the amounts reported by the counties. Counties with a negative gain are eligible to receive a reimbursement from the County Revenue Protection Fund. If the County Revenue Protection Fund is insufficient to reimburse all claims, CDTFA is required to allocate available funds based on each local agency's pro rata share. The CDTFA administers the program in partnership with the Franchise Tax Board.

**6275775 - SMALL BUSINESS HIRING CREDIT PROGRAM**

This Program administers the Small Business Hiring Credit Fund. The fund allows small business employers to receive a tax credit equal to \$1,000 for each net increase in qualified employees that can be applied against qualified sales, use, or income taxes. CDTFA administers the tentative credit reservation process and allocates the tax credit. The CDTFA administers the program in partnership with the Franchise Tax Board.

**6275800 - LITHIUM EXTRACTION EXCISE TAX PROGRAM**

This program provides revenue for the Lithium Extraction Excise Tax Fund in the State Treasury which provides money to communities that are most directly and indirectly impacted by the lithium extraction activities. The Fund also provides money to the Salton Sea Lithium Fund for operations and maintenance of restoration projects and other public works projects developed by the state pursuant to the Salton Sea Management Plan or an applicable State Water Resources Control Board order, and grants for community engagement, public amenity, capital improvement or community-benefit projects. Revenue is generated on lithium extraction per metric ton of lithium carbonate equivalent extracted by producers. The tax is collected by CDTFA.

**9900100 - ADMINISTRATION**

This program provides leadership, legal, planning, policy, research, communication, internal audit, equal employment opportunity, and other essential services necessary to support the Department's programmatic goals and objectives. This support includes central administrative services in accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting. This program also provides administrative and personnel services for the BOE.

**DETAILED EXPENDITURES BY PROGRAM**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6275</b>	<b>ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$371,880	\$365,777	\$538,681
0004	Breast Cancer Fund	367	579	583
0022	State Emergency Telephone Number Account	773	1,817	1,841
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	34,547	35,728	34,877
0070	Occupational Lead Poisoning Prevention Account	989	1,086	1,102
0080	Childhood Lead Poisoning Prevention Fund	260	614	627
0230	Cigarette and Tobacco Products Surtax Fund	4,531	7,091	7,149
0320	Oil Spill Prevention and Administration Fund	357	386	384
0387	Integrated Waste Management Account, Integrated Waste Management Fund	457	661	660
0439	Underground Storage Tank Cleanup Fund	3,856	4,701	4,707
0465	Energy Resources Programs Account	278	365	359
0623	California Children and Families First Trust Fund	7,654	11,855	11,945
0890	Federal Trust Fund	54	201	213
0965	Timber Tax Fund	2,204	2,462	2,579
0995	Reimbursements	200,019	234,519	234,174
3015	Gas Consumption Surcharge Fund	802	1,065	954

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
3058	Water Rights Fund	653	745	751
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,884	5,454	5,565
3067	Cigarette and Tobacco Products Compliance Fund	9,143	12,484	12,500
3212	Timber Regulation and Forest Restoration Fund	591	1,354	1,407
3270	Local Charges for Prepaid Mobile Telephony Service Fund	512	544	582
3288	Cannabis Control Fund	-	9,750	10,069
3301	Lead-Acid Battery Cleanup Fund	1,124	1,667	1,687
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	502	1,202	897
3314	California Cannabis Tax Fund	-	-	-150,000
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,945	4,682	4,444
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	8,398	-	-
3366	California Electronic Cigarette Excise Tax Fund	624	3,812	1,303
3378	Small Business Hiring Credit Fund	-32,000	-	-
3410	Lithium Extraction Excise Tax Fund	-	-	249
3414	988 State Suicide and Behavioral Health Crisis Services Fund	-	-	661
	<b>Totals, State Operations</b>	<b><u>\$624,404</u></b>	<b><u>\$710,601</u></b>	<b><u>\$730,950</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275025</b>	<b>County Assessment Standards Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,575	\$2,942	\$3,170
	<b>Totals, State Operations</b>	<b><u>\$2,575</u></b>	<b><u>\$2,942</u></b>	<b><u>\$3,170</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275050</b>	<b>State-Assessed Property Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$3,346	\$4,342	\$5,217
	<b>Totals, State Operations</b>	<b><u>\$3,346</u></b>	<b><u>\$4,342</u></b>	<b><u>\$5,217</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275075</b>	<b>Timber Tax Program</b>			
	<b>State Operations:</b>			
0965	Timber Tax Fund	\$2,204	\$2,462	\$2,579
	<b>Totals, State Operations</b>	<b><u>\$2,204</u></b>	<b><u>\$2,462</u></b>	<b><u>\$2,579</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275100</b>	<b>Sales and Use Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$325,089	\$349,520	\$371,308
0995	Reimbursements	191,326	224,867	224,411
	<b>Totals, State Operations</b>	<b><u>\$516,415</u></b>	<b><u>\$574,387</u></b>	<b><u>\$595,719</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275125</b>	<b>Hazardous Substances Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$334	\$-	\$-
0995	Reimbursements	6,214	6,645	6,719
	<b>Totals, State Operations</b>	<b><u>\$6,548</u></b>	<b><u>\$6,645</u></b>	<b><u>\$6,719</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275150</b>	<b>Alcoholic Beverage Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,167	\$3,906	\$3,888
	<b>Totals, State Operations</b>	<b><u>\$4,167</u></b>	<b><u>\$3,906</u></b>	<b><u>\$3,888</u></b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275175</b>	<b>Tire Recycling Fee Program</b>			

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	<b>State Operations:</b>			
0995	Reimbursements	2,034	2,394	2,417
	<b>Totals, State Operations</b>	<u>\$2,034</u>	<u>\$2,394</u>	<u>\$2,417</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275200</b>	<b>Cigarette and Tobacco Products Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,505	\$3,476	\$4,017
0004	Breast Cancer Fund	367	579	583
0230	Cigarette and Tobacco Products Surtax Fund	4,531	7,091	7,149
0623	California Children and Families First Trust Fund	7,654	11,855	11,945
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	502	1,202	897
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,945	4,682	4,444
	<b>Totals, State Operations</b>	<u>\$18,504</u>	<u>\$28,885</u>	<u>\$29,035</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275225</b>	<b>Cigarette and Tobacco Products Licensing Program</b>			
	<b>State Operations:</b>			
3067	Cigarette and Tobacco Products Compliance Fund	9,143	12,484	12,500
	<b>Totals, State Operations</b>	<u>\$9,143</u>	<u>\$12,484</u>	<u>\$12,500</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275250</b>	<b>Transportation Fund Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$4	\$-	\$-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	34,547	35,728	34,877
0890	Federal Trust Fund	54	201	213
	<b>Totals, State Operations</b>	<u>\$34,597</u>	<u>\$35,929</u>	<u>\$35,090</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275275</b>	<b>Occupational Lead Poisoning Prevention Fee Program</b>			
	<b>State Operations:</b>			
0070	Occupational Lead Poisoning Prevention Account	\$989	\$1,086	\$1,102
	<b>Totals, State Operations</b>	<u>\$989</u>	<u>\$1,086</u>	<u>\$1,102</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275300</b>	<b>Integrated Waste Management Program</b>			
	<b>State Operations:</b>			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$457	\$661	\$660
	<b>Totals, State Operations</b>	<u>\$457</u>	<u>\$661</u>	<u>\$660</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275325</b>	<b>Underground Storage Tank Fee Program</b>			
	<b>State Operations:</b>			
0439	Underground Storage Tank Cleanup Fund	\$3,856	\$4,701	\$4,707
	<b>Totals, State Operations</b>	<u>\$3,856</u>	<u>\$4,701</u>	<u>\$4,707</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275350</b>	<b>Oil Spill Prevention Program</b>			
	<b>State Operations:</b>			
0320	Oil Spill Prevention and Administration Fund	\$357	\$386	\$384
	<b>Totals, State Operations</b>	<u>\$357</u>	<u>\$386</u>	<u>\$384</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275375</b>	<b>Energy Resources Surcharge Program</b>			
	<b>State Operations:</b>			
0465	Energy Resources Programs Account	\$278	\$365	\$359
	<b>Totals, State Operations</b>	<u>\$278</u>	<u>\$365</u>	<u>\$359</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
<b>6275400</b>	<b>Annual Water Rights Fee Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$153	\$-	\$-
3058	Water Rights Fund	653	745	751
	<b>Totals, State Operations</b>	<u>\$806</u>	<u>\$745</u>	<u>\$751</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275425</b>	<b>Childhood Lead Poisoning Prevention Fee Program</b>			
	<b>State Operations:</b>			
0080	Childhood Lead Poisoning Prevention Fund	\$260	\$614	\$627
	<b>Totals, State Operations</b>	<u>\$260</u>	<u>\$614</u>	<u>\$627</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275450</b>	<b>Marine Invasive Species Program</b>			
	<b>State Operations:</b>			
0995	Reimbursements	445	613	627
	<b>Totals, State Operations</b>	<u>\$445</u>	<u>\$613</u>	<u>\$627</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275475</b>	<b>Fire Prevention Fee Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$298	\$-	\$-
	<b>Totals, State Operations</b>	<u>\$298</u>	<u>\$-</u>	<u>\$-</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275500</b>	<b>Emergency Telephone Users Surcharge Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$300	\$-
0022	State Emergency Telephone Number Account	773	1,817	1,841
3414	988 State Suicide and Behavioral Health Crisis Services Fund	-	-	661
	<b>Totals, State Operations</b>	<u>\$773</u>	<u>\$2,117</u>	<u>\$2,502</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275525</b>	<b>E-Waste Recycling Fee Program</b>			
	<b>State Operations:</b>			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$2,884	\$5,454	\$5,565
	<b>Totals, State Operations</b>	<u>\$2,884</u>	<u>\$5,454</u>	<u>\$5,565</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275550</b>	<b>Lumber Fee Program</b>			
	<b>State Operations:</b>			
3212	Timber Regulation and Forest Restoration Fund	\$591	\$1,354	\$1,407
	<b>Totals, State Operations</b>	<u>\$591</u>	<u>\$1,354</u>	<u>\$1,407</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275575</b>	<b>Insurance Tax Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,288	\$1,123	\$637
	<b>Totals, State Operations</b>	<u>\$1,288</u>	<u>\$1,123</u>	<u>\$637</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275600</b>	<b>Natural Gas Surcharge Program</b>			
	<b>State Operations:</b>			
3015	Gas Consumption Surcharge Fund	\$802	\$1,065	\$954
	<b>Totals, State Operations</b>	<u>\$802</u>	<u>\$1,065</u>	<u>\$954</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275650</b>	<b>Prepaid Mobile Telephony Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$82	\$-	\$-

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**7600 California Department of Tax and Fee Administration - Continued**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
3270	Local Charges for Prepaid Mobile Telephony Service Fund	512	544	582
	<b>Totals, State Operations</b>	<u>\$594</u>	<u>\$544</u>	<u>\$582</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275700</b>	<b>Lead-Acid Battery Cleanup Fee Program</b>			
	<b>State Operations:</b>			
3301	Lead-Acid Battery Cleanup Fund	\$1,124	\$1,667	\$1,687
	<b>Totals, State Operations</b>	<u>\$1,124</u>	<u>\$1,667</u>	<u>\$1,687</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275725</b>	<b>Cannabis Taxes Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$-	\$150,000
3288	Cannabis Control Fund	-	9,750	10,069
3314	California Cannabis Tax Fund	-	-	-150,000
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	8,398	-	-
	<b>Totals, State Operations</b>	<u>\$8,398</u>	<u>\$9,750</u>	<u>\$10,069</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275750</b>	<b>Electronic Cigarette Excise Tax Program</b>			
	<b>State Operations:</b>			
3366	California Electronic Cigarette Excise Tax Fund	\$624	\$3,812	\$1,303
	<b>Totals, State Operations</b>	<u>\$624</u>	<u>\$3,812</u>	<u>\$1,303</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275760</b>	<b>County Revenue Property Tax Reimbursement Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$47	\$125	\$400
	<b>Totals, State Operations</b>	<u>\$47</u>	<u>\$125</u>	<u>\$400</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275775</b>	<b>Small Business Hiring Credit Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$32,000	\$43	\$44
3378	Small Business Hiring Credit Fund	-32,000	-	-
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$43</u>	<u>\$44</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6275800</b>	<b>Lithium Extraction Excise Tax Fund</b>			
	<b>State Operations:</b>			
3410	Lithium Extraction Excise Tax Fund	\$-	\$-	\$249
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$-</u>	<u>\$249</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
	<b>State Operations:</b>			
0995	Reimbursements	-	417	417
	<b>Totals, State Operations</b>	<u>\$-</u>	<u>\$417</u>	<u>\$417</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$65,508	\$65,508
0995	Reimbursements	-	417	417
3270	Local Charges for Prepaid Mobile Telephony Service Fund	23	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	372	372
	<b>Totals, State Operations</b>	<u>\$23</u>	<u>\$66,297</u>	<u>\$66,297</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			

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## 7600 California Department of Tax and Fee Administration - Continued

		2021-22*	2022-23*	2023-24*
0001	General Fund	\$-	-\$65,508	-\$65,508
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-23	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-372	-372
	<b>Totals, State Operations</b>	<b>-\$23</b>	<b>-\$65,880</b>	<b>-\$65,880</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	624,404	711,018	731,367
	<b>Totals, Expenditures</b>	<b>\$624,404</b>	<b>\$711,018</b>	<b>\$731,367</b>

### EXPENDITURES BY CATEGORY

	1 State Operations			Expenditures		
	Positions	Positions	Positions	2021-22*	2022-23*	2023-24*
	2021-22	2022-23	2023-24			
PERSONAL SERVICES						
Baseline Positions	4,548.2	4,557.7	4,557.5	\$368,136	\$375,864	\$375,666
Other Adjustments	-835.9	-4.0	-1.5	-27,752	-12,784	13,853
<b>Net Totals, Salaries and Wages</b>	<b>3,712.3</b>	<b>4,553.7</b>	<b>4,556.0</b>	<b>\$340,384</b>	<b>\$363,080</b>	<b>\$389,519</b>
Staff Benefits	-	-	-	162,136	207,733	209,342
<b>Totals, Personal Services</b>	<b>3,712.3</b>	<b>4,553.7</b>	<b>4,556.0</b>	<b>\$502,520</b>	<b>\$570,813</b>	<b>\$598,861</b>
OPERATING EXPENSES AND EQUIPMENT				\$121,884	\$140,205	\$132,506
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$624,404</b>	<b>\$711,018</b>	<b>\$731,367</b>

### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

	2021-22*	2022-23*	2023-24*
<b>1 STATE OPERATIONS</b>			
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$339,880	\$376,468	\$388,681
Allocation for Employee Compensation	-	5,953	-
Allocation for Other Post-Employment Benefits	-	-173	-
Allocation for Staff Benefits	-	2,831	-
Current Year General Fund Savings	-	-25,000	-
Section 3.60 Pension Contribution Adjustment	-	5,398	-
011 Budget Act appropriation (transfer to the Small Business Hiring Credit Fund)	32,000	-	-
Expenditure Transfer from the General Fund (0001) to the 988 State Suicide and Behavioral Health Crisis Services Fund (3414) per Chapter 747, Statutes of 2022 (AB 988)	-	300	-
Prior Year Balances Available:			
Chapter 56, Statutes of 2022 (transfer to the California Cannabis Tax Fund)	-	-	150,000
<b>Totals Available</b>	<b>\$371,880</b>	<b>\$365,777</b>	<b>\$538,681</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$371,880</b>	<b>\$365,777</b>	<b>\$538,681</b>
<b>0004 Breast Cancer Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$367	\$572	\$583
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	4	-
<b>Totals Available</b>	<b>\$367</b>	<b>\$579</b>	<b>\$583</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$367</b>	<b>\$579</b>	<b>\$583</b>
<b>0022 State Emergency Telephone Number Account</b>			
APPROPRIATIONS			

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
001 Budget Act appropriation	\$773	\$1,783	\$1,841
Allocation for Employee Compensation	-	14	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	13	-
<b>Totals Available</b>	<u>\$773</u>	<u>\$1,817</u>	<u>\$1,841</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$773</u>	<u>\$1,817</u>	<u>\$1,841</u>
<b>0061 Motor Vehicle Fuel Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$34,547	\$34,317	\$34,877
Allocation for Employee Compensation	-	600	-
Allocation for Other Post-Employment Benefits	-	-17	-
Allocation for Staff Benefits	-	285	-
Section 3.60 Pension Contribution Adjustment	-	543	-
<b>Totals Available</b>	<u>\$34,547</u>	<u>\$35,728</u>	<u>\$34,877</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$34,547</u>	<u>\$35,728</u>	<u>\$34,877</u>
<b>0070 Occupational Lead Poisoning Prevention Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$989	\$1,032	\$1,102
Allocation for Employee Compensation	-	24	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	20	-
<b>Totals Available</b>	<u>\$989</u>	<u>\$1,086</u>	<u>\$1,102</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$989</u>	<u>\$1,086</u>	<u>\$1,102</u>
<b>0080 Childhood Lead Poisoning Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$260	\$603	\$627
Allocation for Employee Compensation	-	5	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	4	-
<b>Totals Available</b>	<u>\$260</u>	<u>\$614</u>	<u>\$627</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$260</u>	<u>\$614</u>	<u>\$627</u>
<b>0230 Cigarette and Tobacco Products Surtax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,531	\$7,009	\$7,149
Allocation for Employee Compensation	-	21	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	52	-
<b>Totals Available</b>	<u>\$4,531</u>	<u>\$7,091</u>	<u>\$7,149</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$4,531</u>	<u>\$7,091</u>	<u>\$7,149</u>
<b>0320 Oil Spill Prevention and Administration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$357	\$361	\$384
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	9	-
<b>Totals Available</b>	<u>\$357</u>	<u>\$386</u>	<u>\$384</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$357</u>	<u>\$386</u>	<u>\$384</u>
<b>0387 Integrated Waste Management Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$457	\$641	\$660

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## 7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	8	-
<b>Totals Available</b>	<b>\$457</b>	<b>\$661</b>	<b>\$660</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$457</b>	<b>\$661</b>	<b>\$660</b>
<b>0439 Underground Storage Tank Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,856	\$4,539	\$4,707
Allocation for Employee Compensation	-	69	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	33	-
Section 3.60 Pension Contribution Adjustment	-	62	-
<b>Totals Available</b>	<b>\$3,856</b>	<b>\$4,701</b>	<b>\$4,707</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,856</b>	<b>\$4,701</b>	<b>\$4,707</b>
<b>0465 Energy Resources Programs Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$278	\$354	\$359
Allocation for Employee Compensation	-	5	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	4	-
<b>Totals Available</b>	<b>\$278</b>	<b>\$365</b>	<b>\$359</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$278</b>	<b>\$365</b>	<b>\$359</b>
<b>0623 California Children and Families First Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,654	\$11,705	\$11,945
Allocation for Employee Compensation	-	42	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	20	-
Section 3.60 Pension Contribution Adjustment	-	89	-
<b>Totals Available</b>	<b>\$7,654</b>	<b>\$11,855</b>	<b>\$11,945</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$7,654</b>	<b>\$11,855</b>	<b>\$11,945</b>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$54	\$201	\$213
<b>Totals Available</b>	<b>\$54</b>	<b>\$201</b>	<b>\$213</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$54</b>	<b>\$201</b>	<b>\$213</b>
<b>0965 Timber Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,204	\$2,374	\$2,579
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	18	-
Section 3.60 Pension Contribution Adjustment	-	34	-
<b>Totals Available</b>	<b>\$2,204</b>	<b>\$2,462</b>	<b>\$2,579</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,204</b>	<b>\$2,462</b>	<b>\$2,579</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$200,019	\$234,936	\$234,591
<b>TOTALS, EXPENDITURES</b>	<b>\$200,019</b>	<b>\$234,936</b>	<b>\$234,591</b>
<b>3015 Gas Consumption Surcharge Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$802	\$1,039	\$954

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	10	-
<b>Totals Available</b>	<b>\$802</b>	<b>\$1,065</b>	<b>\$954</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$802</b>	<b>\$1,065</b>	<b>\$954</b>
<b>3058 Water Rights Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$653	\$679	\$751
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	14	-
Section 3.60 Pension Contribution Adjustment	-	22	-
<b>Totals Available</b>	<b>\$653</b>	<b>\$745</b>	<b>\$751</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$653</b>	<b>\$745</b>	<b>\$751</b>
<b>3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,884	\$5,329	\$5,565
Allocation for Employee Compensation	-	54	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	25	-
Section 3.60 Pension Contribution Adjustment	-	48	-
<b>Totals Available</b>	<b>\$2,884</b>	<b>\$5,454</b>	<b>\$5,565</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,884</b>	<b>\$5,454</b>	<b>\$5,565</b>
<b>3067 Cigarette and Tobacco Products Compliance Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,143	\$12,079	\$12,500
Allocation for Employee Compensation	-	172	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	82	-
Section 3.60 Pension Contribution Adjustment	-	156	-
<b>Totals Available</b>	<b>\$9,143</b>	<b>\$12,484</b>	<b>\$12,500</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$9,143</b>	<b>\$12,484</b>	<b>\$12,500</b>
<b>3212 Timber Regulation and Forest Restoration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$591	\$1,330	\$1,407
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	9	-
<b>Totals Available</b>	<b>\$591</b>	<b>\$1,354</b>	<b>\$1,407</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$591</b>	<b>\$1,354</b>	<b>\$1,407</b>
<b>3270 Local Charges for Prepaid Mobile Telephony Service Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$512	\$497	\$582
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	15	-
<b>TOTALS, EXPENDITURES</b>	<b>\$512</b>	<b>\$544</b>	<b>\$582</b>
<b>3288 Cannabis Control Fund</b>			
APPROPRIATIONS			
002 Budget Act appropriation	-	\$9,750	\$10,069
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$9,750</b>	<b>\$10,069</b>
<b>3301 Lead-Acid Battery Cleanup Fund</b>			

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
APPROPRIATIONS			
001 Budget Act appropriation	\$1,124	\$1,617	\$1,687
Allocation for Employee Compensation	-	22	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	19	-
<b>Totals Available</b>	<u>\$1,124</u>	<u>\$1,667</u>	<u>\$1,687</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$1,124</u>	<u>\$1,667</u>	<u>\$1,687</u>
<b>3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$502	\$1,148	\$897
Allocation for Employee Compensation	-	34	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Pension Contribution Adjustment	-	5	-
<b>Totals Available</b>	<u>\$502</u>	<u>\$1,202</u>	<u>\$897</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$502</u>	<u>\$1,202</u>	<u>\$897</u>
<b>3314 California Cannabis Tax Fund</b>			
Less funding provided by General Fund	-	-	-150,000
<b>NET TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-\$150,000</u>
<b>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	\$2,945	\$4,453	\$4,444
Allocation for Employee Compensation	-	133	-
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	63	-
Section 3.60 Pension Contribution Adjustment	-	37	-
<b>Totals Available</b>	<u>\$2,945</u>	<u>\$4,682</u>	<u>\$4,444</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$2,945</u>	<u>\$4,682</u>	<u>\$4,444</u>
<b>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</b>			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	\$8,398	-	-
<b>Totals Available</b>	<u>\$8,398</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$8,398</u>	<u>-</u>	<u>-</u>
<b>3366 California Electronic Cigarette Excise Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,397	\$1,303
Allocation for Employee Compensation	-	16	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	15	-
Revenue and Tax Code section (c)(1)	624	-	-
7600-501-3366, Chapter 489, Stats of 2021	-	2,376	-
<b>Totals Available</b>	<u>\$624</u>	<u>\$3,812</u>	<u>\$1,303</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$624</u>	<u>\$3,812</u>	<u>\$1,303</u>
<b>3378 Small Business Hiring Credit Fund</b>			
Less funding provided by the General Fund	-32,000	-	-
<b>NET TOTALS, EXPENDITURES</b>	<u>-\$32,000</u>	<u>-</u>	<u>-</u>
<b>3410 Lithium Extraction Excise Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$249

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**7600 California Department of Tax and Fee Administration - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
Lithium Extraction Excise Tax CY Expenditures	-	1,400	-
Lithium Extraction Excise Tax CY Expenditures Removal	-	-1,400	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$249</b>
<b>3414 988 State Suicide and Behavioral Health Crisis Services Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$661
Expenditure Transfer from the General Fund (0001) to the 988 State Suicide and Behavioral Health Crisis Services Fund (3414) per Chapter 747, Statutes of 2022 (AB 988)	-	300	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$300</b>	<b>\$661</b>
Less funding provided by General Fund	-	-300	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$661</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$624,404</b>	<b>\$711,018</b>	<b>\$731,367</b>

**FUND CONDITION STATEMENTS**

	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b><u>0965 Timber Tax Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$2,734	\$3,785	-
Prior Year Adjustments	1,370	-	-
Adjusted Beginning Balance	\$4,104	\$3,785	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	9,299	5,898	\$5,898
4163000 Investment Income - Surplus Money Investments	10	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	-	-
Total Revenues, Transfers, and Other Adjustments	\$9,310	\$5,898	\$5,898
Total Resources	\$13,414	\$9,683	\$5,898
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,204	2,462	2,579
9350 Shared Revenues (Local Assistance)	7,174	7,049	3,154
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	251	172	165
Total Expenditures and Expenditure Adjustments	\$9,629	\$9,683	\$5,898
FUND BALANCE	\$3,785	-	-
Reserve for economic uncertainties	3,785	-	-
<b><u>3067 Cigarette and Tobacco Products Compliance Fund<sup>S</sup></u></b>			
BEGINNING BALANCE	\$10,571	\$10,127	\$7,137
Prior Year Adjustments	-83	-	-
Adjusted Beginning Balance	\$10,488	\$10,127	\$7,137
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	10,790	10,600	10,600
4131000 Crimes of Public Offense Fines	2	-	-
4163000 Investment Income - Surplus Money Investments	46	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	38	15	15
Transfers and Other Adjustments			
Revenue Transfer from Cigarette Tobacco Compliance Fund (3067) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-394	-	-
Revenue Transfer from Coronavirus Relief Fund (8505) to Cigarette Tobacco Compliance Fund (3067) per Ch. 21, Stats. of 2022, CS. 11.90 (c)	14	-	-
Total Revenues, Transfers, and Other Adjustments	\$10,496	\$10,618	\$10,618

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

**7600 California Department of Tax and Fee Administration - Continued**

	2021-22*	2022-23*	2023-24*
Total Resources	\$20,984	\$20,745	\$17,755
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	9,143	12,484	12,500
9892 Supplemental Pension Payments (State Operations)	347	347	347
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,367	777	861
Total Expenditures and Expenditure Adjustments	\$10,857	\$13,608	\$13,708
FUND BALANCE	\$10,127	\$7,137	\$4,047
Reserve for economic uncertainties	10,127	7,137	4,047
<b><u>3251 Prepaid Mobile Telephony Services Surcharge Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$1	\$156	\$156
Prior Year Adjustments	155	-	-
Adjusted Beginning Balance	\$156	\$156	\$156
Total Resources	\$156	\$156	\$156
FUND BALANCE	\$156	\$156	\$156
Reserve for economic uncertainties	156	156	156
<b><u>3270 Local Charges for Prepaid Mobile Telephony Service Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$1,029	-	-
Prior Year Adjustments	-1,163	-	-
Adjusted Beginning Balance	-\$134	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,959	\$1,164	\$1,164
Total Revenues, Transfers, and Other Adjustments	\$1,959	\$1,164	\$1,164
Total Resources	\$1,825	\$1,164	\$1,164
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	512	544	582
9350 Shared Revenues (Local Assistance)	1,210	572	582
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	103	48	-
Total Expenditures and Expenditure Adjustments	\$1,825	\$1,164	\$1,164
FUND BALANCE	-	-	-
<b><u>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$7,222	\$7,899	\$8,226
Prior Year Adjustments	108	-	-
Adjusted Beginning Balance	\$7,330	\$7,899	\$8,226
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Tobacco Law Enforcement Account (3319) to General Fund (0001) per GC Section 20825.1(c) EO E21/22-276	-95	-	-
Revenue Transfer From the California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax and Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	5,466	5,076	4,535
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund (3304) to Tax & Fee Administration Tobacco Law Enforcement Account (3319) per Revenue and Taxation Code 30130.57 (a)	-	-	-179
Revenue Transfer from Coronavirus Relief Fund (8505) to Tobacco Law Enforcement Account (3319) per Ch 21, Stats. of 2022, CS 11.90(c)	8	-	-
Total Revenues, Transfers, and Other Adjustments	\$5,379	\$5,076	\$4,356
Total Resources	\$12,709	\$12,975	\$12,582
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,945	4,682	4,444
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,865	67	-

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**7600 California Department of Tax and Fee Administration - Continued**

	2021-22*	2022-23*	2023-24*
Total Expenditures and Expenditure Adjustments	\$4,810	\$4,749	\$4,444
FUND BALANCE	\$7,899	\$8,226	\$8,138
Reserve for economic uncertainties	7,899	8,226	8,138
<b><u>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</u><sup>s</sup></b>			
BEGINNING BALANCE	\$1,591	\$1,188	\$1,188
Adjusted Beginning Balance	\$1,591	\$1,188	\$1,188
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Coronavirus Relief Fund (8505) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per EO 21/22-150 COVID-19	9	-	-
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	9,347	-	-
Total Revenues, Transfers, and Other Adjustments	\$9,356	-	-
Total Resources	\$10,947	\$1,188	\$1,188
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	8,398	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,361	-	-
Total Expenditures and Expenditure Adjustments	\$9,759	-	-
FUND BALANCE	\$1,188	\$1,188	\$1,188
Reserve for economic uncertainties	1,188	1,188	1,188
<b><u>3366 California Electronic Cigarette Excise Tax Fund</u><sup>s</sup></b>			
BEGINNING BALANCE	-	\$2,379	\$2,382
Adjusted Beginning Balance	-	\$2,379	\$2,382
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	\$3	69,500	58,710
Transfers and Other Adjustments			
Loan from General Fund (0001) to Electronic Cigarette Excise Tax Fund (3366) per Chapter 489 of the Statutes of 2021 (SB 395)	3,000	-	-
SB 395 Electronic Cigarette Tax - HCAI Health	-	-1,683	-1,497
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-	-1,451	-1,373
SB 395 Electronic Cigarette Tax - Prop 10	-	-7,522	-6,888
SB 395 Electronic Cigarette Tax - Prop 56	-	-30,090	-27,555
SB 395 Electronic Cigarette Tax - Prop 99	-	-11,283	-10,333
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-	-6,268	-5,740
SB 395 Electronic Cigarette Tax - UC Med Edu	-	-4,388	-4,018
Loan from General Fund (0001) to Electronic Cigarette Excise Tax Fund (3366) per Chapter 489 of the Statutes of 2021 (SB 395)	-	-3,000	-
Total Revenues, Transfers, and Other Adjustments	\$3,003	\$3,815	\$1,306
Total Resources	\$3,003	\$6,194	\$3,688
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	624	3,812	1,303
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	502
Total Expenditures and Expenditure Adjustments	\$624	\$3,812	\$1,805
FUND BALANCE	\$2,379	\$2,382	\$1,883
Reserve for economic uncertainties	2,379	2,382	1,883
<b><u>3378 Small Business Hiring Credit Fund</u><sup>s</sup></b>			
BEGINNING BALANCE	\$100,000	\$118,002	\$17,002
Prior Year Adjustments	-13,998	-	-
Adjusted Beginning Balance	\$86,002	\$118,002	\$17,002
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			

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**7600 California Department of Tax and Fee Administration - Continued**

	2021-22*	2022-23*	2023-24*
Revenue Transfer from the Small Business Hiring Tax Fund (3378) to the General Fund (0001) per R&T Section 6902.7 (h)	-	-116,000	-
Revenue Transfer from the Small Business Hiring Tax Fund (3378) to the General Fund (0001) per R&T Section 6902.7 (h).	-	15,000	-
Total Revenues, Transfers, and Other Adjustments	-	-\$101,000	-
Total Resources	\$86,002	\$17,002	\$17,002
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Less funding provided by the General Fund (State Operations)	-32,000	-	-
Total Expenditures and Expenditure Adjustments	-\$32,000	-	-
FUND BALANCE	\$118,002	\$17,002	\$17,002
Reserve for economic uncertainties	118,002	17,002	17,002
<u><a href="#">3410 Lithium Extraction Excise Tax Fund<sup>S</sup></a></u>			
BEGINNING BALANCE	-	-	1,400
Adjusted Beginning Balance	-	-	\$1,400
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4129600 Other Regulatory Taxes	-	-	827
Transfers and Other Adjustments			
Loan from General Fund (0001) to Lithium Extraction Excise Tax Fund(3410) per Chapter 249 of the Statutes of 2022 (AB 179)	-	1,400	-
Loan Repayment from Lithium Extraction Tax Fund (3410) to General Fund (0001) per Chapter 249 of the Statutes of 2022 (AB 179)	-	-	-1,400
Total Revenues, Transfers, and Other Adjustments	-	\$1,400	-\$573
Total Resources	-	\$1,400	\$827
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	249
Total Expenditures and Expenditure Adjustments	-	-	\$249
FUND BALANCE	-	\$1,400	\$578
Reserve for economic uncertainties	-	1,400	578

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>Baseline Positions</b>	4,548.2	4,557.7	4,557.5	\$368,136	\$375,864	\$375,666
<b>Salary and Other Adjustments</b>	-835.9	-4.0	-4.0	-27,752	-12,784	11,828
<b>Workload and Administrative Adjustments</b>						
<b>California Health Care, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56)</b>						
Assoc Tax Auditor	-	-	-	-	-	169
Bus Taxes Compliance Spec	-	-	-	-	-	411
Bus Taxes Spec I	-	-	-	-	-	474
Bus Taxes Spec II	-	-	-	-	-	408
<b>Lithium Extraction and Geothermal Development Excise Tax (SB 125)</b>						
Overtime	-	-	-	-	-	190
Temporary Help	-	-	-	-	-	15
<b>Mental Health - Crisis Hotline (AB 988)</b>						
Assoc Accounting Analyst	-	-	1.0	-	-	78
Overtime	-	-	-	-	-	142
Tax Auditor	-	-	1.5	-	-	97
Temporary Help	-	-	-	-	-	41
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE</b>	-	-	<b>2.5</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,025</b>

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**7600 California Department of Tax and Fee Administration - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>ADJUSTMENTS</b>						
<b>Totals, Adjustments</b>	<b>-835.9</b>	<b>-4.0</b>	<b>-1.5</b>	<b>\$-27,752</b>	<b>\$-12,784</b>	<b>\$13,853</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>3,712.3</b>	<b>4,553.7</b>	<b>4,556.0</b>	<b>\$340,384</b>	<b>\$363,080</b>	<b>\$389,519</b>

**7730 Franchise Tax Board**

The Franchise Tax Board (FTB) is responsible for collecting personal income tax and corporation tax revenue; operating various collection programs; and conducting field audits for the Fair Political Practices Commission.

Because the FTB's programs drive a need for infrastructure investment, the FTB has a capital outlay program to support this need. For the specifics on the FTB's capital outlay program see "Infrastructure Overview."

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6280 Tax Programs	5,371.2	6,232.7	6,223.5	\$976,911	\$1,130,112	\$1,188,726
6285 Political Reform Audit	8.8	13.0	13.0	-1,074	2,388	-
6290 Department of Motor Vehicles Collections Program	50.7	81.1	81.1	7,634	10,756	10,912
6295 Court Collection Program	84.9	101.2	101.2	11,544	14,640	14,817
6300 Legal Services Program	-	-	-	5,077	3,077	5,077
6305 Contract Work	69.1	62.2	62.2	9,257	13,929	13,943
6316 Golden State Stimulus Emergency Fund 2.0	-	-	-	-3,133,406	-	-
6317 Better for Families Rebate	-	-	-	9,500,000	-	-
9900100 Administration	327.1	313.6	326.6	37,934	41,143	43,529
9900200 Administration - Distributed	-	-	-	-37,934	-41,143	-43,529
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>5,911.8</b>	<b>6,803.8</b>	<b>6,807.6</b>	<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

<b>FUNDING</b>		2021-22*	2022-23*	2023-24*
0001	General Fund	\$16,508,165	\$935,108	\$1,193,328
0044	Motor Vehicle Account, State Transportation Fund	2,653	3,733	3,784
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,981	7,023	7,128
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	11	13	13
0242	Court Collection Account	11,544	14,640	14,817
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	536	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
0995	Reimbursements	9,257	13,929	13,943
3379	Golden State Stimulus Emergency Fund	338,683	-	-
3399	Better for Families Tax Refund Fund	-9,500,000	200,000	-
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14

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**7730 Franchise Tax Board - Continued**

<b>FUNDING</b>		<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	-	6
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code section 15700.

PROGRAM AUTHORITY

6280-Tax Programs:

Government Code sections 15700-15702, 16370-16372; Revenue and Taxation Code sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

6285-Political Reform Audit:

Government Code sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

**DETAILED BUDGET ADJUSTMENTS**

	<b>2022-23*</b>			<b>2023-24*</b>		
	<b>General Fund</b>	<b>Other Funds</b>	<b>Positions</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Positions</b>
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Enterprise Data to Revenue Project 2	\$-	\$-	-	\$135,297	\$-	50.0
• Return Processing Technology Support	-	-	-	4,929	96	29.0
• Business Entities Refundable Credit Technical Expansion	-	-	-	4,496	-	7.0
• Customer Services Resources	-	-	-	2,738	-	19.0
• Essential Services and Stakeholder Support Gaps	-	-	-	2,367	79	13.0
• High Speed Printer Refresh	-	-	-	2,199	33	-
• IBM Microsoft Enterprise Licensing Agreement Renewal	-	-	-	1,805	27	-
• Digital Workflow Management	-	-	-	1,791	35	3.0
• Security and Access Management	-	-	-	1,777	35	2.0
• Film and Television Tax Credit	-	-	-	154	-	1.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$157,553</b>	<b>\$305</b>	<b>124.0</b>

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**7730 Franchise Tax Board - Continued**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	-39	-	-	-51	-	-
• Carryover/Reappropriation	-33,169	-	-	33,169	-	-
• Retirement Rate Adjustments	14,204	405	-	14,172	405	-
• Salary Adjustments	15,185	469	-	12,720	381	-
• Benefit Adjustments	7,337	232	-	8,757	277	-
• Miscellaneous Baseline Adjustments	-250,510	200,000	1.0	10	6	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-246,992</b>	<b>\$201,106</b>	<b>1.0</b>	<b>\$68,777</b>	<b>\$1,069</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-246,992</b>	<b>\$201,106</b>	<b>1.0</b>	<b>\$226,330</b>	<b>\$1,374</b>	<b>124.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-246,992</b>	<b>\$201,106</b>	<b>1.0</b>	<b>\$226,330</b>	<b>\$1,374</b>	<b>124.0</b>

**PROGRAM DESCRIPTIONS**

6280 - TAX PROGRAMS

This program administers the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of General Fund revenue. The Franchise Tax Board is responsible for administering the personal income tax and the corporation tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audits, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

6285 - POLITICAL REFORM AUDIT

This program determines the accuracy and completeness of political statements and reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission (FPPC), and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts field audits of state and local candidates, measures committees, lobbying entities, committees supporting and opposing political candidates and statewide measures. These entities are randomly selected by the FPPC and/or meet dollar thresholds.

6290 - DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM

This program's objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect the personal income tax.

6295 - COURT COLLECTION PROGRAM

This program's objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect the personal income tax.

6300 - LEGAL SERVICES PROGRAM

This program reimburses the Department of Justice for legal services provided in support of Franchise Tax Board functions.

6305 - CONTRACT WORK

This program provides cost-effective goods and services to other governmental entities through contractual agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, data processing services for other governmental entities, and delinquent debt collection services.

9900100 - ADMINISTRATION

This program provides executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code sections 15701 and 15702. This program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that these functions are performed with integrity, efficiency, and fairness.

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## 7730 Franchise Tax Board - Continued

## DETAILED EXPENDITURES BY PROGRAM

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6280</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$976,251	\$1,129,643	\$1,188,241
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	11	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	536	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	-	6
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
	<b>Totals, State Operations</b>	<b>\$976,911</b>	<b>\$1,130,112</b>	<b>\$1,188,716</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$-	\$10
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280010</b>	<b>Personal Income Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$629,188	\$709,359	\$748,853
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	11	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	536	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6

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**7730 Franchise Tax Board - Continued**

	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097 Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121 Schools Not Prisons Voluntary Tax Contribution Fund	6	6	-
8124 Suicide Prevention Voluntary Contribution Fund	6	6	6
8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	-	6
8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	-	6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
<b>Totals, State Operations</b>	<u>\$629,848</u>	<u>\$709,828</u>	<u>\$749,328</u>
<b>Local Assistance:</b>			
0001 General Fund	\$-	\$-	\$10
<b>Totals, Local Assistance</b>	<u>\$-</u>	<u>\$-</u>	<u>\$10</u>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280019 Corporation Tax</b>			
<b>State Operations:</b>			
0001 General Fund	\$316,158	\$371,885	\$393,137
<b>Totals, State Operations</b>	<u>\$316,158</u>	<u>\$371,885</u>	<u>\$393,137</u>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280025 Earned Income Tax Credit</b>			
<b>State Operations:</b>			
0001 General Fund	\$30,883	\$48,341	\$46,193
<b>Totals, State Operations</b>	<u>\$30,883</u>	<u>\$48,341</u>	<u>\$46,193</u>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280028 Non-Admitted Insurance Tax</b>			
<b>State Operations:</b>			
0001 General Fund	\$22	\$58	\$58
<b>Totals, State Operations</b>	<u>\$22</u>	<u>\$58</u>	<u>\$58</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6285 POLITICAL REFORM AUDIT</b>			
<b>State Operations:</b>			
0001 General Fund	-\$1,074	\$2,388	\$-
<b>Totals, State Operations</b>	<u>-\$1,074</u>	<u>\$2,388</u>	<u>\$-</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6290 DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM</b>			
<b>State Operations:</b>			
0044 Motor Vehicle Account, State Transportation Fund	\$2,653	\$3,733	\$3,784
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	4,981	7,023	7,128
<b>Totals, State Operations</b>	<u>\$7,634</u>	<u>\$10,756</u>	<u>\$10,912</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6295 COURT COLLECTION PROGRAM</b>			
<b>State Operations:</b>			
0242 Court Collection Account	\$11,544	\$14,640	\$14,817
<b>Totals, State Operations</b>	<u>\$11,544</u>	<u>\$14,640</u>	<u>\$14,817</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6300 LEGAL SERVICES PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$5,077	\$3,077	\$5,077
<b>Totals, State Operations</b>	<u>\$5,077</u>	<u>\$3,077</u>	<u>\$5,077</u>
<b>PROGRAM REQUIREMENTS</b>			

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**7730 Franchise Tax Board - Continued**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
<b>6305</b>	<b>CONTRACT WORK</b>			
	<b>State Operations:</b>			
0995	Reimbursements	9,257	13,929	13,943
	<b>Totals, State Operations</b>	<u>\$9,257</u>	<u>\$13,929</u>	<u>\$13,943</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6316</b>	<b>GOLDEN STATE STIMULUS EMERGENCY FUND 2.0</b>			
	<b>State Operations:</b>			
0001	General Fund	\$6,027,911	\$-	\$-
3379	Golden State Stimulus Emergency Fund	338,683	-	-
3399	Better for Families Tax Refund Fund	-9,500,000	-	-
	<b>Totals, State Operations</b>	<u>-\$3,133,406</u>	<u>\$-</u>	<u>\$-</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6317</b>	<b>BETTER FOR FAMILIES REBATE</b>			
	<b>State Operations:</b>			
0001	General Fund	\$9,500,000	-\$200,000	\$-
3399	Better for Families Tax Refund Fund	-	200,000	-
	<b>Totals, State Operations</b>	<u>\$9,500,000</u>	<u>\$-</u>	<u>\$-</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$37,934	\$41,143	\$43,529
	<b>Totals, State Operations</b>	<u>\$37,934</u>	<u>\$41,143</u>	<u>\$43,529</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$37,934	-\$41,143	-\$43,529
	<b>Totals, State Operations</b>	<u>-\$37,934</u>	<u>-\$41,143</u>	<u>-\$43,529</u>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	7,375,943	1,174,902	1,233,465
	Local Assistance	-	-	10
	<b>Totals, Expenditures</b>	<u>\$7,375,943</u>	<u>\$1,174,902</u>	<u>\$1,233,475</u>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
PERSONAL SERVICES						
Baseline Positions	6,626.4	6,802.8	6,683.6	\$512,871	\$536,483	\$529,252
Other Adjustments	-714.6	1.0	124.0	-21,967	-20,326	28,613
<b>Net Totals, Salaries and Wages</b>	<u>5,911.8</u>	<u>6,803.8</u>	<u>6,807.6</u>	<u>\$490,904</u>	<u>\$516,157</u>	<u>\$557,865</u>
Staff Benefits	-	-	-	252,897	312,865	315,516
<b>Totals, Personal Services</b>	<u>5,911.8</u>	<u>6,803.8</u>	<u>6,807.6</u>	<u>\$743,801</u>	<u>\$829,022</u>	<u>\$873,381</u>
OPERATING EXPENSES AND EQUIPMENT				\$296,109	\$352,234	\$358,841
SPECIAL ITEMS OF EXPENSES				6,373,967	-6,354	1,253
UNCLASSIFIED EXPENDITURES				-37,934	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<u>\$7,375,943</u>	<u>\$1,174,902</u>	<u>\$1,233,475</u>

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**7730 Franchise Tax Board - Continued**

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

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$978,443	\$1,176,696	\$1,192,914
001 Budget Act appropriation	(-)	(164,168)	(-)
Technical Correction to Remove Non-Add CSL	(-)	(-164,168)	(-)
Allocation for Employee Compensation	-	15,185	-
Allocation for Other Post-Employment Benefits	-	-39	-
Allocation for Staff Benefits	-	7,337	-
Current Year Reduction of the Better for Families Rebate Administrative Costs	-	-18,000	-
Current Year Salary Savings	-	-32,800	-
Current Year Savings - Litigation Cost	-	-2,000	-
Section 3.60 Pension Contribution Adjustment	-	14,204	-
Transfer from Item 8640-001-0001, per Provision 1	-	2,290	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	-	404	404
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	6,027,911	-	-
Welfare and Institution Code section 8162	9,500,000	-	-
Prior Year Balances Available:			
7730-001-0001, Budget Act of 2020 as reappropriated by Item 7730-490, Budget Act of 2021	1,811	-	-
Item 7730-001-0001, Budget Act of 2021 as reappropriated by Item 7730-490, Budget Act of 2022	-	5,000	-
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-	-200,000	-
<b>Totals Available</b>	<b>\$16,508,165</b>	<b>\$968,277</b>	<b>\$1,193,318</b>
Balance available in subsequent years	-	-33,169	-
<b>TOTALS, EXPENDITURES</b>	<b>\$16,508,165</b>	<b>\$935,108</b>	<b>\$1,193,318</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,653	\$3,620	\$3,784
Allocation for Employee Compensation	-	48	-
Allocation for Staff Benefits	-	23	-
Section 3.60 Pension Contribution Adjustment	-	42	-
<b>Totals Available</b>	<b>\$2,653</b>	<b>\$3,733</b>	<b>\$3,784</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,653</b>	<b>\$3,733</b>	<b>\$3,784</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,981	\$6,815	\$7,128
Allocation for Employee Compensation	-	88	-
Allocation for Staff Benefits	-	44	-
Section 3.60 Pension Contribution Adjustment	-	76	-
<b>Totals Available</b>	<b>\$4,981</b>	<b>\$7,023</b>	<b>\$7,128</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$4,981</b>	<b>\$7,023</b>	<b>\$7,128</b>
<b>0122 Emergency Food Assistance Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>0167 Delinquent Tax Collection Fund</b>			

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## 7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Less funding provided by General Fund	-	-404	-404
<b>NET TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-\$404</b>	<b>-\$404</b>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$13	\$13
<b>Totals Available</b>	<b>\$11</b>	<b>\$13</b>	<b>\$13</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$11</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,544	\$14,186	\$14,817
Allocation for Employee Compensation	-	191	-
Allocation for Staff Benefits	-	95	-
Section 3.60 Pension Contribution Adjustment	-	168	-
<b>Totals Available</b>	<b>\$11,544</b>	<b>\$14,640</b>	<b>\$14,817</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$11,544</b>	<b>\$14,640</b>	<b>\$14,817</b>
<b>0823 California Alzheimers Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
<b>TOTALS, EXPENDITURES</b>	<b>\$11</b>	<b>\$11</b>	<b>\$11</b>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$4	\$4
<b>Totals Available</b>	<b>\$3</b>	<b>\$4</b>	<b>\$4</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3</b>	<b>\$4</b>	<b>\$4</b>
<b>0942 Special Deposit Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$536	\$740	\$740
<b>Totals Available</b>	<b>\$536</b>	<b>\$740</b>	<b>\$740</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$536</b>	<b>\$740</b>	<b>\$740</b>
<b>0945 California Breast Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
<b>0974 California Peace Officer Memorial Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$5	\$5
<b>Totals Available</b>	<b>\$3</b>	<b>\$5</b>	<b>\$5</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3</b>	<b>\$5</b>	<b>\$5</b>
<b>0979 California Firefighters Memorial Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$7	\$7
<b>Totals Available</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$9,257	\$13,929	\$13,943
<b>TOTALS, EXPENDITURES</b>	<b>\$9,257</b>	<b>\$13,929</b>	<b>\$13,943</b>
<b>3379 Golden State Stimulus Emergency Fund</b>			
APPROPRIATIONS			
Pending Legislation	\$6,366,594	-	-
<b>Totals Available</b>	<b>\$6,366,594</b>	<b>-</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$6,366,594</b>	<b>-</b>	<b>-</b>

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**7730 Franchise Tax Board - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
Less funding provided by General Fund	-6,027,911	-	-
<b>NET TOTALS, EXPENDITURES</b>	<b>\$338,683</b>	<b>-</b>	<b>-</b>
<b>3399 Better for Families Tax Refund Fund</b>			
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less funding provided by General Fund	-9,500,000	200,000	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-\$9,500,000</b>	<b>\$200,000</b>	<b>-</b>
<b>8047 California Sea Otter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8054 California Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8076 State Parks Protection Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$14	\$14	\$14
<b>TOTALS, EXPENDITURES</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>
<b>8085 Keep Arts in Schools Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8097 Prevention of Animal Homelessness and Cruelty Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8121 Schools Not Prisons Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>-</b>
<b>8124 Suicide Prevention Voluntary Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$6</b>
<b>8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund</b>			

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## 7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$6</b>
<b>8814 Rape Kit Backlog Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$6	\$6
<b>Totals Available</b>	<b>\$3</b>	<b>\$6</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3</b>	<b>\$6</b>	<b>\$6</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,465</b>
<b>2 LOCAL ASSISTANCE</b>			
	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
Pending Legislation	-	-	\$10
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$10</b>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

## FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<b><u>0167 Delinquent Tax Collection Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	-	-	404
Adjusted Beginning Balance	-	-	\$404
Total Resources	-	-	\$404
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (State Operations)	-	-404	-404
Total Expenditures and Expenditure Adjustments	-	-\$404	-\$404
FUND BALANCE	-	\$404	\$808
Reserve for economic uncertainties	-	404	808
<b><u>0242 Court Collection Account<sup>s</sup></u></b>			
BEGINNING BALANCE	\$4,671	\$3,944	\$6,309
Adjusted Beginning Balance	\$4,671	\$3,944	\$6,309
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	82,165	88,540	83,880
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	64	46	46
Transfers and Other Adjustments			
Revenue Transfer from Court Collection Account (0242) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-564	-	-
Total Revenues, Transfers, and Other Adjustments	\$81,665	\$88,586	\$83,926
Total Resources	\$86,336	\$92,530	\$90,235
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,544	14,640	14,817
9892 Supplemental Pension Payments (State Operations)	317	317	317
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,060	884	625
9901 Various Departments (Local Assistance)	69,471	70,380	70,380

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**7730 Franchise Tax Board - Continued**

	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
Total Expenditures and Expenditure Adjustments	\$82,392	\$86,221	\$86,139
FUND BALANCE	\$3,944	\$6,309	\$4,096
Reserve for economic uncertainties	3,944	6,309	4,096
<a href="#"><u>3399 Better for Families Tax Refund Fund<sup>S</sup></u></a>			
BEGINNING BALANCE	-	\$9,500,000	\$9,300,000
Adjusted Beginning Balance	-	\$9,500,000	\$9,300,000
Total Resources	-	\$9,500,000	\$9,300,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (State Operations)	-\$9,500,000	200,000	-
Total Expenditures and Expenditure Adjustments	-\$9,500,000	\$200,000	-
FUND BALANCE	\$9,500,000	\$9,300,000	\$9,300,000
Reserve for economic uncertainties	9,500,000	9,300,000	9,300,000

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
<b>Baseline Positions</b>	6,626.4	6,802.8	6,683.6	\$512,871	\$536,483	\$529,252
<b>Salary and Other Adjustments</b>	-714.6	1.0	-	-21,967	-20,326	17,117
<b>Workload and Administrative Adjustments</b>						
<b>Business Entities Refundable Credit Technical Expansion</b>						
Info Tech Spec I (Limited Term 06-30-2025)	-	-	6.0	-	-	539
Info Tech Supvr II	-	-	1.0	-	-	107
<b>Customer Services Resources</b>						
Administrator I	-	-	1.0	-	-	95
Administrator II	-	-	1.0	-	-	104
Administrator III	-	-	1.0	-	-	120
Assoc Operations Spec	-	-	1.0	-	-	73
Compliance Rep	-	-	2.0	-	-	108
Customer Svc Spec	-	-	12.0	-	-	605
Sr Compliance Rep	-	-	1.0	-	-	80
Various	-	-	-	-	-	408
<b>Digital Workflow Management</b>						
Info Tech Spec I	-	-	2.0	-	-	184
Info Tech Spec II (Limited Term 06-30-2026)	-	-	1.0	-	-	111
<b>Enterprise Data to Revenue Project 2</b>						
Administrator I (Limited Term 06-30-2025)	-	-	1.5	-	-	146
Administrator II	-	-	0.5	-	-	64
Compliance Rep (Limited Term 06-30-2025)	-	-	2.0	-	-	111
Info Tech Spec I (Limited Term 06-30-2026)	-	-	17.0	-	-	1,564
Info Tech Spec II	-	-	1.5	-	-	166
Info Tech Spec III (Limited Term 12-31-2026)	-	-	1.0	-	-	122
Overtime	-	-	-	-	-	30
Prin Compliance Rep (Limited Term 12-31-2026)	-	-	0.5	-	-	43
Program Spec I (Limited Term 12-31-2026)	-	-	1.0	-	-	92
Program Spec III	-	-	3.0	-	-	352
Sr Compliance Rep (Limited Term 12-31-2026)	-	-	2.5	-	-	205
Sr Operations Spec (Limited Term 06-30-2026)	-	-	11.0	-	-	990
Staff Operations Spec (Limited Term 12-31-2026)	-	-	1.5	-	-	123
Tax Auditor (Limited Term 12-31-2025)	-	-	2.0	-	-	141

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

## 7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Tax Counsel III (Spec)	-	-	0.5	-	-	68
Tax Techn (Limited Term 06-30-2025)	-	-	4.5	-	-	215
<b>Essential Services and Stakeholder Support Gaps</b>						
Administrator III	-	-	3.0	-	-	369
Administrator IV	-	-	1.0	-	-	129
Assoc Bus Mgmt Analyst	-	-	1.0	-	-	121
Assoc Pers Analyst	-	-	2.0	-	-	149
C.E.A.	-	-	1.0	-	-	177
Info Tech Spec I	-	-	1.0	-	-	124
Info Tech Spec II	-	-	1.0	-	-	111
Program Spec II	-	-	2.0	-	-	204
Program Spec III	-	-	1.0	-	-	117
Sr Operations Spec	-	-	-	-	-	15
Staff Operations Spec	-	-	-	-	-	15
<b>Film and Television Tax Credit</b>						
Info Tech Spec I (Limited Term 06-30-2024)	-	-	1.0	-	-	90
<b>Return Processing Technology Support</b>						
Info Tech Spec I	-	-	26.0	-	-	2,393
Info Tech Spec II	-	-	3.0	-	-	332
<b>Security and Access Management</b>						
Info Tech Spec I	-	-	2.0	-	-	184
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>124.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$11,496</b>
<b>Totals, Adjustments</b>	<b>-714.6</b>	<b>1.0</b>	<b>124.0</b>	<b>\$-21,967</b>	<b>\$-20,326</b>	<b>\$28,613</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>5,911.8</b>	<b>6,803.8</b>	<b>6,807.6</b>	<b>\$490,904</b>	<b>\$516,157</b>	<b>\$557,865</b>

## INFRASTRUCTURE OVERVIEW

The Franchise Tax Board (FTB) Data Center facilities house critical IT infrastructure allowing the FTB to maintain day-to-day operations and generate revenue for the State of California. FTB currently maintains the Data Center that is currently housed in two locations in FTB's Sacramento Central Office Campus in Sacramento. The 'Los Angeles Building Data Center' was commissioned in 1985 and the 'Sacramento Building Data Center' was commissioned in 2005. The total space of the two locations encompasses approximately 26,000 square feet.

## SUMMARY OF PROJECTS

		State Building Program Expenditures	2021-22*	2022-23*	2023-24*
<b>6315</b>	<b>CAPITAL OUTLAY Projects</b>				
0008948	FTB Central Office Campus: Data Center Upgrades		1,617	26,606	-
	Preliminary Plans		680	-	-
	Working Drawings		937	-	-
	Construction		-	26,606	-
<b>TOTALS, EXPENDITURES, ALL PROJECTS</b>			<b>\$1,617</b>	<b>\$26,606</b>	<b>\$-</b>
<b>FUNDING</b>			<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0001	General Fund		\$1,617	\$26,606	\$-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>			<b>\$1,617</b>	<b>\$26,606</b>	<b>\$-</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

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

**7730 Franchise Tax Board - Continued**

<b>3 CAPITAL OUTLAY</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
301 Budget Act appropriation	\$1,617	\$26,606	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,617</b>	<b>\$26,606</b>	<b>-</b>
<b>Total Expenditures, All Funds, (Capital Outlay)</b>	<b>\$1,617</b>	<b>\$26,606</b>	<b>\$0</b>

**7760 Department of General Services**

The mission of the Department of General Services (DGS) is to deliver results by providing timely, cost-effective services and products that support their customers, while protecting the interests of the State of California.

DGS serves as the business manager for the State of California, with more than 4,400 employees and a budget of more than \$1.3 billion. DGS serves the public by providing a variety of services to state agencies through procurement and acquisition solutions; real estate management and design; environmentally friendly transportation; professional printing, design and web services; administrative hearings; legal services; building standards; oversight of structural safety, fire/life safety and accessibility for the design and construction of K-12 public schools and community colleges; funding for school construction; and disability access.

**3-YEAR EXPENDITURES AND POSITIONS**

	<b>Positions</b>			<b>Expenditures</b>		
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
6320 Building Regulation Services	357.0	400.8	402.8	\$90,009	\$110,904	\$105,883
6324 Facilities Management Division	1,502.1	1,783.2	1,988.2	551,229	522,519	551,082
6325 Real Estate Services	327.3	400.7	403.7	96,538	97,617	99,021
6330 Statewide Support Services	811.3	1,035.4	1,080.4	529,318	569,499	573,015
6335 Program Overhead Allocations Interagency Support Division and RESD Executive	9.4	10.0	10.0	-	-	-
9900100 Administration	473.6	543.2	576.2	254,798	178,112	114,462
9900200 Administration - Distributed	-	-	-	-84,163	-98,833	-107,232
9900300 Distributed Services	-	-	-	-9,527	-13,117	-13,117
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>3,480.7</b>	<b>4,173.3</b>	<b>4,461.3</b>	<b>\$1,428,202</b>	<b>\$1,366,701</b>	<b>\$1,323,114</b>

<b>FUNDING</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0001 General Fund	\$204,394	\$93,891	\$126,368
0002 Property Acquisition Law Money Account	4,097	5,805	5,934
0003 Motor Vehicle Parking Facilities Moneys Account	7,553	6,127	6,130
0006 Disability Access Account	11,413	14,069	12,783
0026 State Motor Vehicle Insurance Account	40,718	34,256	33,897
0328 Public School Planning, Design, and Construction Review Revolving Fund	64,541	74,445	74,550
0666 Service Revolving Fund	877,416	853,418	784,542
0942 Special Deposit Fund	-	-975	-
0956 State School Site Utilization Fund	3,879	5,691	6,315
0995 Reimbursements	3,370	6,873	7,097
1027 Full-Day Kindergarten Facilities Account	-2,645	-	-
3091 Certified Access Specialist Fund	294	400	400
3144 Building Standards Administration Special Revolving Fund	1,148	1,340	1,932
3245 Disability Access and Education Revolving Fund	401	772	775
3398 California Emergency Relief Fund	-	8,328	-
6086 2016 State School Facilities Fund	8,264	7,098	7,117
9740 Central Service Cost Recovery Fund	3,403	5,014	5,124
9746 Natural Gas Services Program Fund	199,956	250,149	250,150

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**7760 Department of General Services - Continued**

FUNDING	2021-22*	2022-23*	2023-24*
TOTALS, EXPENDITURES, ALL FUNDS	\$1,428,202	\$1,366,701	\$1,323,114

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 3, Part 5.5, Chapters 1-3.

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Facilities Management Division Fire Alarm System Deferred Maintenance	\$-	\$-	-	\$20,400	\$-	-
• Direct Digital Control Upgrades	-	-	-	11,800	972	4.0
• Office of Sustainability Electric Vehicle Service Equipment Infrastructure Assessment and Facility Development	-	-	-	11,700	-	-
• Legislative Office Building Roof Replacement	-	-	-	5,900	-	-
• Statewide Procurement Disparity Study and Outreach (AB 2019)	-	-	-	4,109	425	2.0
• SB 1203 Implementation	-	-	-	2,500	-	-
• Clean Energy, Jobs, Affordability Act of 2022 (SB 1020)	-	-	-	1,667	203	1.0
• Human Resources and Project Billing Legacy Platform Replacement	-	-	-	1,050	-	-
• Adaptive Reuse of Underutilized State Buildings (AB 2592)	-	-	-	1,000	-	-
• State Surplus Property, Digital Inventory, Affordable Housing (SB 561 and AB 2233)	-	-	-	516	-	1.0
• Facilities Management Division New Buildings Operations and Support	-	-	-	-	22,401	199.0
• Procurement Division Ongoing Support for Diversity and Inclusiveness in State Contracting	-	-	-	-	3,510	21.0
• Enterprise Technology Solutions Information Technology Workload Adjustment	-	-	-	-	2,463	12.0
• Procurement Division E-Marketplace Implementation	-	-	-	-	2,440	2.0
• Emergency Services Function #7 Emergency Workload Support	-	-	-	-	2,008	12.0
• Office of State Publishing New Warehouse Operation	-	-	-	-	1,257	-
• Real Estate Services Division Affordable Housing Development Program Funding	-	-	-	-	1,100	-
• Procurement Division Permanent Support for the California Pharmaceutical Collaborative	-	-	-	-	842	-
• Real Estate Services Division California Military Department and California Highway Patrol Workload	-	-	-	-	795	3.0
• Recycle Products and High Road Job Contracts (AB 661 and SB 674)	-	-	-	-	772	4.0

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**7760 Department of General Services - Continued**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Office of Fleet and Asset Management Fleet Asset Management System State Fleet Policy and Compliance	-	-	-	-	654	4.0
• Office of Administrative Hearings Workload Adjustment	-	-	-	-	650	5.0
• Office of Legal Services Internal Workload Adjustment	-	-	-	-	636	2.0
• California Building Standards Commission New Bill Mandates	-	-	-	-	591	2.0
• Office of State Publishing ScholarShare Postage Increase	-	-	-	-	558	-
• Acquisition of Goods and Services: Alternative Contracting Procedures (SB 1422)	-	-	-	-	481	3.0
• Office Human Resources Workload Adjustment	-	-	-	-	395	6.0
• Procurement Division Support for Small Business and Disabled Veterans Business Enterprises Program Compliance	-	-	-	-	320	2.0
• Small Business Procurement and Contract Act: Federal Infrastructure Investment and Jobs Act Funding (AB 2974)	-	-	-	-	162	1.0
• Department of General Services: Technical Adjustment to Shift Reversion of 2021 and 2022 Balances	-113,910	-	-	-	-	-
• Facilities Management Division Position Authority	-	-	-	-	-	2.0
• Funding Realignment to Support Natural Gas, Emergency Management, and Business Services	-	-	-	-	-	-
<b>Totals, Workload Budget Change Proposals</b>	<b>-\$113,910</b>	<b>-\$-</b>	<b>-</b>	<b>\$60,642</b>	<b>\$43,635</b>	<b>288.0</b>
<b>Other Workload Budget Adjustments</b>						
• Adjustment to State School Site Utilization Fund per Education Code 17224	-	-	-	-	624	-
• Adjustment for California Commission on Disability Access Pursuant to Government Code section 68085.35	197	-	-	-	-	-
• Executive Order E 22/23 - 131 (Revised): 2022 Disaster Response-Emergency Operations Account Transfer	-	3,829	-	-	-	-
• Executive Order E 22/23 - 192 (Revised) January Winter Storms Disaster Response-Emergency Operations Account Transfer	-	6,947	-	-	-	-
• Executive Order E 22/23 - 225: January Winter Storms Disaster Response-Emergency Response Operations Account Transfer	-	7,849	-	-	-	-
• Executive Order E 22/23 - 226: February-March Winter Storms Disaster Response-Emergency Operations Account Transfer	-	29,958	-	-	-	-
• Executive Order E 22/23 - 227: February-March Winter Storms Item 9840-001-0001 Transfer	1,206	-	-	-	-	-
• Executive Order E 22/23 - 264: 2023 February-March Winter Storms Disaster Response-Emergency Operations Account Transfer	-	15,206	-	-	-	-
• Office of Sustainability Water Conservation Grant Program Funding per Chapter 44, Statutes of 2022	25,310	-	-	-	-	-
• Revised Expenditure Authority per Provision 3, Item 7760-001-0666, for Office of Fleet and Asset Management	-	8,780	-	-	-	-

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## 7760 Department of General Services - Continued

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Revised Expenditure Authority per Provision 3, Item 7760-001-0666, for Office of State Publishing	-	4,850	-	-	-	-
• Transfer from Property Acquisition Law Money Account (0002) to Special Deposit Fund (0942) per Public Utilities Code Section 280.5	-	-	-	-	-	-
• Transfer of Administration Funds for California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program (EO 22-23-121)	-	-	-	-	-	-
• Other Post-Employment Benefit Adjustments	-	-134	-	-	-157	-
• Miscellaneous Baseline Adjustments	8,054	-	-	195	-195	-
• Retirement Rate Adjustments	169	7,591	-	169	7,591	-
• Salary Adjustments	151	7,411	-	154	7,449	-
• Benefit Adjustments	81	3,536	-	97	4,204	-
• Carryover/Reappropriation	842	-	-	-	-	-
• Lease Revenue Debt Service Adjustment	-	-12,344	-	-	-34,238	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$36,010</b>	<b>\$83,479</b>	<b>-</b>	<b>\$615</b>	<b>\$-14,722</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-77,900</b>	<b>\$83,479</b>	<b>-</b>	<b>\$61,257</b>	<b>\$28,913</b>	<b>288.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-77,900</b>	<b>\$83,479</b>	<b>-</b>	<b>\$61,257</b>	<b>\$28,913</b>	<b>288.0</b>

## PROGRAM DESCRIPTIONS

## 6320 - BUILDING REGULATION SERVICES

With a multi-billion-dollar annual investment in facilities for state offices and public schools, centralized responsibilities for inspection and approval are needed. This is achieved in the following ways: (a) Assuring protection of lives and property in public buildings and schools through plan review and field supervision; (b) Ensuring that facilities constructed with state funds are accessible to persons with disabilities; (c) Developing uniform public health and safety regulations for state and public building construction; (d) Administering the State School Facility Program, which provides financial assistance to school districts for the development of schools sites, construction, and modernization or replacement of school buildings; and (e) Adopting, codifying and publishing building standards for design and construction throughout California.

## 6324 - FACILITIES MANAGEMENT DIVISION

The Facilities Management Division is responsible for maintaining and operating over 60 DGS-owned buildings, grounds, and equipment; and supporting a portfolio of over 200 other state-owned properties.

## 6325 - REAL ESTATE SERVICES

Centralized responsibilities for leasing, planning, acquisition, design, and construction are needed to ensure quality, avoid redundancy, and deliver real property and facilities at the lowest possible cost. This is achieved by: (a) Providing adequate space for state operations at a cost below that which each agency could provide for itself; (b) Ensuring protection of lives and property in public buildings through progressive design and proactive construction inspection; (c) Selecting the most qualified parties (both internal and external) to design and construct high quality facilities for other state departments to deliver their programs to the citizens of California; and (d) Acquiring, managing, and disposing of real property assets for state agencies, and providing public service facilities with economy of operations and uniform practices for protecting the public's interests and ensuring equitable treatment of private property owners.

## 6330 - STATEWIDE SUPPORT SERVICES

To fulfill their program responsibilities, state agencies require support services for business transactions and activities which are essential to their organizational functions. These operational requirements include: establishing statewide contracts and leveraged procurement agreements for information technology and non-information technology goods and services, green and sustainable materials, energy/natural gas, and transportation; conducting Non-Competitive Bid reviews/approvals; providing small business and disabled veteran business enterprise outreach and certification; setting procurement policy and providing the associated training; publishing and related business and office services. Other state agency support requirements include travel, consulting services for legal contracts, risk and insurance management services, state-wide sustainability, energy efficiency and clean renewable energy generation program services, telework compliance, and budget, accounting, and human

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**7760 Department of General Services - Continued**

resources services. Additionally, state, and local agencies contract for the services of administrative law judges to conduct quasi-judicial hearings and mediations authorized by law.

9900 - ADMINISTRATION

The Administration program provides services essential to support the programmatic responsibilities of the Department. This program provides executive leadership and policy direction through the executive office, legislative affairs, legal services, auditing, research, and strategic planning, public affairs, and equal employment opportunity as well as central administrative services in accounting, budgeting, business services, human resources, training, information technology, health and safety, and departmental procurement and contracting.

**DETAILED EXPENDITURES BY PROGRAM**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6320</b>	<b>BUILDING REGULATION SERVICES</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,091	\$5,100	\$-
0006	Disability Access Account	11,413	14,069	12,783
0328	Public School Planning, Design, and Construction Review Revolving Fund	64,541	74,445	74,550
0666	Service Revolving Fund	1,623	1,989	2,011
0956	State School Site Utilization Fund	3,879	5,691	6,315
1027	Full-Day Kindergarten Facilities Account	-2,645	-	-
3091	Certified Access Specialist Fund	294	400	400
3144	Building Standards Administration Special Revolving Fund	1,148	1,340	1,932
3245	Disability Access and Education Revolving Fund	401	772	775
6086	2016 State School Facilities Fund	8,264	7,098	7,117
	<b>Totals, State Operations</b>	<b>\$90,009</b>	<b>\$110,904</b>	<b>\$105,883</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320010</b>	<b>Division of the State Architect</b>			
	<b>State Operations:</b>			
0006	Disability Access Account	\$11,413	\$14,069	\$12,783
0328	Public School Planning, Design, and Construction Review Revolving Fund	64,541	74,445	74,550
0666	Service Revolving Fund	39	55	55
3091	Certified Access Specialist Fund	294	400	400
3245	Disability Access and Education Revolving Fund	401	772	775
	<b>Totals, State Operations</b>	<b>\$76,688</b>	<b>\$89,741</b>	<b>\$88,563</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320019</b>	<b>Public School Construction</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,091	\$5,100	\$-
0956	State School Site Utilization Fund	3,879	5,691	6,315
6086	2016 State School Facilities Fund	8,264	7,098	7,117
	<b>Totals, State Operations</b>	<b>\$13,234</b>	<b>\$17,889</b>	<b>\$13,432</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320028</b>	<b>Building Standards Commission</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$1,584	\$1,934	\$1,956
3144	Building Standards Administration Special Revolving Fund	1,148	1,340	1,932
	<b>Totals, State Operations</b>	<b>\$2,732</b>	<b>\$3,274</b>	<b>\$3,888</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6320037</b>	<b>CSPP-TK-FDK Facilities Grant Program</b>			
	<b>State Operations:</b>			
1027	Full-Day Kindergarten Facilities Account	-\$2,645	\$ -	\$-

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## 7760 Department of General Services - Continued

		2021-22*	2022-23*	2023-24*
	<b>Totals, State Operations</b>	<b>-\$2,645</b>	<b>\$-</b>	<b>\$-</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6324</b>	<b>FACILITIES MANAGEMENT DIVISION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$57,079	\$67,307	\$91,500
0666	Service Revolving Fund	494,149	455,210	459,580
0995	Reimbursements	1	2	2
	<b>Totals, State Operations</b>	<b>\$551,229</b>	<b>\$522,519</b>	<b>\$551,082</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6324046</b>	<b>Facilities Management Division</b>			
	<b>State Operations:</b>			
0001	General Fund	\$57,079	\$67,307	\$91,500
0666	Service Revolving Fund	494,149	455,210	459,580
0995	Reimbursements	1	2	2
	<b>Totals, State Operations</b>	<b>\$551,229</b>	<b>\$522,519</b>	<b>\$551,082</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6325</b>	<b>REAL ESTATE SERVICES</b>			
	<b>State Operations:</b>			
0001	General Fund	\$13,488	\$4,425	\$2,990
0002	Property Acquisition Law Money Account	4,097	5,805	5,934
0666	Service Revolving Fund	78,953	88,362	90,097
0942	Special Deposit Fund	-	-975	-
	<b>Totals, State Operations</b>	<b>\$96,538</b>	<b>\$97,617</b>	<b>\$99,021</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6325010</b>	<b>Asset Management Branch</b>			
	<b>State Operations:</b>			
0001	General Fund	\$13,488	\$1,471	\$2,990
0002	Property Acquisition Law Money Account	4,097	5,805	5,934
0666	Service Revolving Fund	27,771	28,261	28,554
0942	Special Deposit Fund	-	-975	-
	<b>Totals, State Operations</b>	<b>\$45,356</b>	<b>\$34,562</b>	<b>\$37,478</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6325055</b>	<b>Construction Inspection &amp; Management Branch</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$13,155	\$16,455	\$16,622
	<b>Totals, State Operations</b>	<b>\$13,155</b>	<b>\$16,455</b>	<b>\$16,622</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6325064</b>	<b>Project Management and Development Branch</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$2,954	\$-
0666	Service Revolving Fund	38,027	43,646	44,921
	<b>Totals, State Operations</b>	<b>\$38,027</b>	<b>\$46,600</b>	<b>\$44,921</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6330</b>	<b>STATEWIDE SUPPORT SERVICES</b>			
	<b>State Operations:</b>			
0001	General Fund	\$55,866	\$15,853	\$30,828
0003	Motor Vehicle Parking Facilities Moneys Account	7,553	6,127	6,130
0026	State Motor Vehicle Insurance Account	40,718	34,256	33,897
0666	Service Revolving Fund	221,822	257,185	245,971
0995	Reimbursements	-	915	915
9740	Central Service Cost Recovery Fund	3,403	5,014	5,124

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**7760 Department of General Services - Continued**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
9746	Natural Gas Services Program Fund	199,956	250,149	250,150
	<b>Totals, State Operations</b>	<b>\$529,318</b>	<b>\$569,499</b>	<b>\$573,015</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330010</b>	<b>Administrative Hearings</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$41,093	\$54,244	\$43,914
0995	Reimbursements	-	915	915
	<b>Totals, State Operations</b>	<b>\$41,093</b>	<b>\$55,159</b>	<b>\$44,829</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330019</b>	<b>Fleet Administration</b>			
	<b>State Operations:</b>			
0003	Motor Vehicle Parking Facilities Moneys Account	\$7,553	\$6,127	\$6,130
0666	Service Revolving Fund	55,424	62,714	54,796
	<b>Totals, State Operations</b>	<b>\$62,977</b>	<b>\$68,841</b>	<b>\$60,926</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330028</b>	<b>Risk and Insurance Management</b>			
	<b>State Operations:</b>			
0026	State Motor Vehicle Insurance Account	\$40,718	\$34,256	\$33,897
0666	Service Revolving Fund	3,976	4,942	3,344
9746	Natural Gas Services Program Fund	199,956	250,149	-
	<b>Totals, State Operations</b>	<b>\$244,650</b>	<b>\$289,347</b>	<b>\$37,241</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330037</b>	<b>Legal Services</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$1,964	\$2,363	\$2,384
	<b>Totals, State Operations</b>	<b>\$1,964</b>	<b>\$2,363</b>	<b>\$2,384</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330046</b>	<b>Procurement</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$3,877	\$4,119
0666	Service Revolving Fund	38,027	43,024	54,009
	<b>Totals, State Operations</b>	<b>\$38,027</b>	<b>\$46,901</b>	<b>\$58,128</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330055</b>	<b>State Publishing</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$72,371	\$79,390	\$76,917
	<b>Totals, State Operations</b>	<b>\$72,371</b>	<b>\$79,390</b>	<b>\$76,917</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330064</b>	<b>Contracted Human Resources Services</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	\$1,090	\$1,628	\$1,646
	<b>Totals, State Operations</b>	<b>\$1,090</b>	<b>\$1,628</b>	<b>\$1,646</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330065</b>	<b>Telework Compliance Unit</b>			
	<b>State Operations:</b>			
0001	General Fund	\$-	\$1,921	\$1,934
	<b>Totals, State Operations</b>	<b>\$-</b>	<b>\$1,921</b>	<b>\$1,934</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330070</b>	<b>Office of Business and Acquisition Services</b>			
	<b>State Operations:</b>			
9746	Natural Gas Services Program Fund	\$-	\$-	\$250,150
	<b>Totals, State Operations</b>	<b>\$-</b>	<b>\$-</b>	<b>\$250,150</b>

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## 7760 Department of General Services - Continued

		2021-22*	2022-23*	2023-24*
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330073</b>	<b>Contracted Fiscal Services</b>			
	<b>State Operations:</b>			
0001	General Fund	\$4,627	\$7,482	\$7,370
0666	Service Revolving Fund	3,653	3,966	4,001
9740	Central Service Cost Recovery Fund	3,403	5,014	5,124
	<b>Totals, State Operations</b>	<b>\$11,683</b>	<b>\$16,462</b>	<b>\$16,495</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330082</b>	<b>Office of Sustainability</b>			
	<b>State Operations:</b>			
0001	General Fund	\$50,000	\$690	\$15,867
0666	Service Revolving Fund	4,224	4,914	4,960
	<b>Totals, State Operations</b>	<b>\$54,224</b>	<b>\$5,604</b>	<b>\$20,827</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6330084</b>	<b>CA Commission on Disability Access</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,239	\$1,883	\$1,538
	<b>Totals, State Operations</b>	<b>\$1,239</b>	<b>\$1,883</b>	<b>\$1,538</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6335010</b>	<b>Program Overhead Interagency Support Division and RESD Executive</b>			
	<b>State Operations:</b>			
0002	Property Acquisition Law Money Account	\$5	\$16	\$16
0666	Service Revolving Fund	1,569	1,877	1,878
6086	2016 State School Facilities Fund	61	65	66
	<b>Totals, State Operations</b>	<b>\$1,635</b>	<b>\$1,958</b>	<b>\$1,960</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6335019</b>	<b>Distributed Program Overhead Interagency Support Division and RESD Executive</b>			
	<b>State Operations:</b>			
0002	Property Acquisition Law Money Account	-\$5	-\$16	-\$16
0666	Service Revolving Fund	-1,569	-1,877	-1,878
6086	2016 State School Facilities Fund	-61	-65	-66
	<b>Totals, State Operations</b>	<b>-\$1,635</b>	<b>-\$1,958</b>	<b>-\$1,960</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>			
	<b>State Operations:</b>			
0001	General Fund	\$31,933	\$1,206	\$1,050
0666	Service Revolving Fund	80,869	50,672	-13,117
0995	Reimbursements	3,369	5,956	6,180
3398	California Emergency Relief Fund	-	8,328	-
	<b>Totals, State Operations</b>	<b>\$116,171</b>	<b>\$66,162</b>	<b>-\$5,887</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$44,937	\$-	\$-
	<b>Totals, Local Assistance</b>	<b>\$44,937</b>	<b>\$-</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$34,266	\$3,268	\$2,950
0002	Property Acquisition Law Money Account	606	697	697
0003	Motor Vehicle Parking Facilities Moneys Account	171	243	244
0006	Disability Access Account	1,684	1,814	1,815
0026	State Motor Vehicle Insurance Account	371	398	397

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**7760 Department of General Services - Continued**

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
0328	Public School Planning, Design, and Construction Review Revolving Fund	9,407	10,148	10,156
0666	Service Revolving Fund	156,972	143,997	88,516
0956	State School Site Utilization Fund	1,575	1,653	1,834
0995	Reimbursements	3,369	5,956	6,180
3091	Certified Access Specialist Fund	34	35	35
3144	Building Standards Administration Special Revolving Fund	202	218	278
3245	Disability Access and Education Revolving Fund	109	116	116
3398	California Emergency Relief Fund	-	8,328	-
6086	2016 State School Facilities Fund	472	532	534
9740	Central Service Cost Recovery Fund	463	537	538
9746	Natural Gas Services Program Fund	160	172	172
	<b>Totals, State Operations</b>	<b>\$209,861</b>	<b>\$178,112</b>	<b>\$114,462</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$44,937	\$-	\$-
	<b>Totals, Local Assistance</b>	<b>\$44,937</b>	<b>\$-</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$2,333	-\$2,062	-\$1,900
0002	Property Acquisition Law Money Account	-606	-697	-697
0003	Motor Vehicle Parking Facilities Moneys Account	-171	-243	-244
0006	Disability Access Account	-1,684	-1,814	-1,815
0026	State Motor Vehicle Insurance Account	-371	-398	-397
0328	Public School Planning, Design, and Construction Review Revolving Fund	-9,407	-10,148	-10,156
0666	Service Revolving Fund	-66,576	-80,208	-88,516
0956	State School Site Utilization Fund	-1,575	-1,653	-1,834
3091	Certified Access Specialist Fund	-34	-35	-35
3144	Building Standards Administration Special Revolving Fund	-202	-218	-278
3245	Disability Access and Education Revolving Fund	-109	-116	-116
6086	2016 State School Facilities Fund	-472	-532	-534
9740	Central Service Cost Recovery Fund	-463	-537	-538
9746	Natural Gas Services Program Fund	-160	-172	-172
	<b>Totals, State Operations</b>	<b>-\$84,163</b>	<b>-\$98,833</b>	<b>-\$107,232</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900300</b>	<b>Distributed Services</b>			
	<b>State Operations:</b>			
0666	Service Revolving Fund	-\$9,527	-\$13,117	-\$13,117
	<b>Totals, State Operations</b>	<b>-\$9,527</b>	<b>-\$13,117</b>	<b>-\$13,117</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	1,383,265	1,366,701	1,323,114
	Local Assistance	44,937	-	-
	<b>Totals, Expenditures</b>	<b>\$1,428,202</b>	<b>\$1,366,701</b>	<b>\$1,323,114</b>

**EXPENDITURES BY CATEGORY**

	<b>1 State Operations</b>					
	<b>Positions</b>			<b>Expenditures</b>		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
PERSONAL SERVICES						
Baseline Positions	4,112.3	4,173.3	4,173.3	\$319,527	\$330,273	\$326,428
Other Adjustments	-631.6	-	288.0	-31,172	69,027	19,924
<b>Net Totals, Salaries and Wages</b>	<b>3,480.7</b>	<b>4,173.3</b>	<b>4,461.3</b>	<b>\$288,355</b>	<b>\$399,300</b>	<b>\$346,352</b>

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**7760 Department of General Services - Continued**

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Staff Benefits	-	-	-	144,382	190,011	197,517
<b>Totals, Personal Services</b>	<b>3,480.7</b>	<b>4,173.3</b>	<b>4,461.3</b>	<b>\$432,737</b>	<b>\$589,311</b>	<b>\$543,869</b>
OPERATING EXPENSES AND EQUIPMENT				\$807,227	\$494,560	\$496,532
SPECIAL ITEMS OF EXPENSES				143,301	282,830	282,713
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$1,383,265</b>	<b>\$1,366,701</b>	<b>\$1,323,114</b>

2 Local Assistance	Expenditures		
	2021-22*	2022-23*	2023-24*
Grants and Subventions - Governmental	\$247,816	\$-	\$-
Other Items of Expense - Miscellaneous	-202,879	-	-
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$44,937</b>	<b>\$-</b>	<b>\$-</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$127,524	\$125,165	\$80,047
Allocation for Employee Compensation	-	151	-
Allocation for Staff Benefits	-	81	-
Carryover	-	690	-
Control Section 19.56 Funding	-	8,054	-
Executive Order E 22/23 - 227: February-March Winter Storms Item 9840-001-0001 Transfer	-	1,206	-
Section 3.60 Pension Contribution Adjustment	-	169	-
Adjustment for California Commission on Disability Access Pursuant to Government Code section 68085.35	-	197	-
Carryover	-	152	-
015 Budget Act appropriation (transfer to Service Revolving Fund)	-	46,321	46,321
021 Budget Act appropriation	31,933	-	-
Prior Year Balances Available:			
Item 7760-001-0001, Budget Act of 2021	-	25,310	-
<b>Totals Available</b>	<b>\$159,457</b>	<b>\$207,496</b>	<b>\$126,368</b>
Unexpended balance, estimated savings	-	-113,910	-
Balance available in subsequent years	-	305	-
<b>TOTALS, EXPENDITURES</b>	<b>\$159,457</b>	<b>\$93,891</b>	<b>\$126,368</b>
<b>0002 Property Acquisition Law Money Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,097	\$4,659	\$5,934
Allocation for Employee Compensation	-	69	-
Allocation for Staff Benefits	-	34	-
Section 3.60 Pension Contribution Adjustment	-	68	-
Transfer from Property Acquisition Law Money Account (0002) to Special Deposit Fund (0942) per Public Utilities Code Section 280.5	-	975	-
<b>Totals Available</b>	<b>\$4,097</b>	<b>\$5,805</b>	<b>\$5,934</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$4,097</b>	<b>\$5,805</b>	<b>\$5,934</b>
<b>0003 Motor Vehicle Parking Facilities Moneys Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,553	\$6,068	\$6,130

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## 7760 Department of General Services - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Allocation for Employee Compensation	-	23	-
Allocation for Staff Benefits	-	12	-
Section 3.60 Pension Contribution Adjustment	-	24	-
<b>Totals Available</b>	<b>\$7,553</b>	<b>\$6,127</b>	<b>\$6,130</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$7,553</b>	<b>\$6,127</b>	<b>\$6,130</b>
<b>0006 Disability Access Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,413	\$12,321	\$12,783
Allocation for Employee Compensation	-	196	-
Allocation for Staff Benefits	-	71	-
Section 3.60 Pension Contribution Adjustment	-	181	-
Prior Year Balances Available:			
Item 7760-001-0006, Budget Act of 2021 as reappropriated by Item 7760-491, Budget Act of 2022	-	1,300	-
<b>Totals Available</b>	<b>\$11,413</b>	<b>\$14,069</b>	<b>\$12,783</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$11,413</b>	<b>\$14,069</b>	<b>\$12,783</b>
<b>0026 State Motor Vehicle Insurance Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,353	\$3,007	\$2,697
Allocation for Employee Compensation	-	27	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	9	-
Government Code section 16379	38,365	31,200	31,200
<b>Totals Available</b>	<b>\$40,718</b>	<b>\$34,256</b>	<b>\$33,897</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$40,718</b>	<b>\$34,256</b>	<b>\$33,897</b>
<b>0328 Public School Planning, Design, and Construction Review Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$64,541	\$71,775	\$74,550
Allocation for Employee Compensation	-	1,154	-
Allocation for Staff Benefits	-	481	-
Section 3.60 Pension Contribution Adjustment	-	1,035	-
<b>Totals Available</b>	<b>\$64,541</b>	<b>\$74,445</b>	<b>\$74,550</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$64,541</b>	<b>\$74,445</b>	<b>\$74,550</b>
<b>0666 Service Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$709,744	\$637,807	\$682,519
Allocation for Employee Compensation	-	5,653	-
Allocation for Other Post-Employment Benefits	-	-134	-
Allocation for Staff Benefits	-	2,777	-
Executive Order E 22/23 - 131 (Revised): 2022 Disaster Response-Emergency Operations Account Transfer	-	3,829	-
Executive Order E 22/23 - 192 (Revised) January Winter Storms Disaster Response-Emergency Operations Account Transfer	-	6,947	-
Executive Order E 22/23 - 225: January Winter Storms Disaster Response-Emergency Response Operations Account Transfer	-	7,849	-
Executive Order E 22/23 - 226: February-March Winter Storms Disaster Response-Emergency Operations Account Transfer	-	29,958	-
Executive Order E 22/23 - 264: 2023 February-March Winter Storms Disaster Response-Emergency Operations Account Transfer	-	15,206	-
Revised Expenditure Authority per Provision 3, Item 7760-001-0666, for Office of Fleet and Asset Management	-	8,780	-
Revised Expenditure Authority per Provision 3, Item 7760-001-0666, for Office of State Publishing	-	4,850	-
Section 3.60 Pension Contribution Adjustment	-	5,979	-

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## 7760 Department of General Services - Continued

	2021-22*	2022-23*	2023-24*
<b>1 STATE OPERATIONS</b>			
002 Budget Act appropriation	155,136	170,211	148,025
Lease Revenue Debt Service Adjustments	-	-12,584	-
003 Budget Act appropriation	12,536	12,371	319
Lease Revenue Debt Service Adjustments	-	240	-
<b>Totals Available</b>	<b>\$877,416</b>	<b>\$899,739</b>	<b>\$830,863</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$877,416</b>	<b>\$899,739</b>	<b>\$830,863</b>
Less funding provided by General Fund	-	-46,321	-46,321
<b>NET TOTALS, EXPENDITURES</b>	<b>\$877,416</b>	<b>\$853,418</b>	<b>\$784,542</b>
<b>0942 Special Deposit Fund</b>			
Less funding provided by Property Acquisition Law Money Account	-	-975	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-\$975</b>	<b>-</b>
<b>0956 State School Site Utilization Fund</b>			
<b>APPROPRIATIONS</b>			
001 Budget Act appropriation	\$3,879	\$5,519	\$6,315
Section 3.60 Pension Contribution Adjustment	-	172	-
<b>Totals Available</b>	<b>\$3,879</b>	<b>\$5,691</b>	<b>\$6,315</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3,879</b>	<b>\$5,691</b>	<b>\$6,315</b>
<b>0995 Reimbursements</b>			
<b>APPROPRIATIONS</b>			
Reimbursements	\$3,370	\$6,873	\$7,097
<b>TOTALS, EXPENDITURES</b>	<b>\$3,370</b>	<b>\$6,873</b>	<b>\$7,097</b>
<b>1027 Full-Day Kindergarten Facilities Account</b>			
<b>APPROPRIATIONS</b>			
Education Code section 17375(k) (Full-Day Kindergarten Facilities Account)	\$642	-	-
Prior Year Balances Available:			
Education Code section 17375(k) (Full-Day Kindergarten Facilities Account)	-	754	-
<b>Totals Available</b>	<b>\$642</b>	<b>\$754</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$642</b>	<b>\$754</b>	<b>-</b>
Less funding provided by General Fund (Chapter 44, Statutes of 2021)	-3,287	-	-
Less funding provided by General Fund (Full-Day Kindergarten Facilities Account)	-	-754	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-\$2,645</b>	<b>-</b>	<b>-</b>
<b>3091 Certified Access Specialist Fund</b>			
<b>APPROPRIATIONS</b>			
001 Budget Act appropriation	\$294	\$391	\$400
Allocation for Employee Compensation	-	3	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	4	-
<b>Totals Available</b>	<b>\$294</b>	<b>\$400</b>	<b>\$400</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$294</b>	<b>\$400</b>	<b>\$400</b>
<b>3144 Building Standards Administration Special Revolving Fund</b>			
<b>APPROPRIATIONS</b>			
001 Budget Act appropriation	\$1,148	\$1,285	\$1,932
Allocation for Employee Compensation	-	24	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	20	-
<b>Totals Available</b>	<b>\$1,148</b>	<b>\$1,340</b>	<b>\$1,932</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,148</b>	<b>\$1,340</b>	<b>\$1,932</b>
<b>3245 Disability Access and Education Revolving Fund</b>			
<b>APPROPRIATIONS</b>			
001 Budget Act appropriation	\$401	\$756	\$775
Allocation for Employee Compensation	-	4	-
Allocation for Staff Benefits	-	2	-

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



**7760 Department of General Services - Continued**

<b>1 STATE OPERATIONS</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
Section 3.60 Pension Contribution Adjustment	-	10	-
<b>Totals Available</b>	<u>\$401</u>	<u>\$772</u>	<u>\$775</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$401</u>	<u>\$772</u>	<u>\$775</u>
<b>3398 California Emergency Relief Fund</b>			
APPROPRIATIONS			
021 Budget Act appropriation	-	\$8,328	-
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>\$8,328</u>	<u>-</u>
<b>6086 2016 State School Facilities Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,264	\$6,829	\$7,117
Allocation for Employee Compensation	-	170	-
Allocation for Staff Benefits	-	88	-
Section 3.60 Pension Contribution Adjustment	-	11	-
<b>Totals Available</b>	<u>\$8,264</u>	<u>\$7,098</u>	<u>\$7,117</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$8,264</u>	<u>\$7,098</u>	<u>\$7,117</u>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,403	\$5,129	\$5,124
Allocation for Employee Compensation	-	76	-
Allocation for Staff Benefits	-	39	-
Section 3.60 Pension Contribution Adjustment	-	75	-
<b>Totals Available</b>	<u>\$3,403</u>	<u>\$5,319</u>	<u>\$5,124</u>
Balance available in subsequent years	-	-305	-
<b>TOTALS, EXPENDITURES</b>	<u>\$3,403</u>	<u>\$5,014</u>	<u>\$5,124</u>
<b>9746 Natural Gas Services Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$780	\$1,149	\$1,171
Allocation for Employee Compensation	-	12	-
Allocation for Staff Benefits	-	6	-
Section 3.60 Pension Contribution Adjustment	-	3	-
Public Contract Code section 10299.1	199,176	248,979	248,979
<b>Totals Available</b>	<u>\$199,956</u>	<u>\$250,149</u>	<u>\$250,150</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$199,956</u>	<u>\$250,149</u>	<u>\$250,150</u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u>\$1,383,265</u>	<u>\$1,366,701</u>	<u>\$1,323,114</u>
<b>2 LOCAL ASSISTANCE</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	\$44,937	-	-
<b>TOTALS, EXPENDITURES</b>	<u>\$44,937</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<u>\$44,937</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<u>\$1,428,202</u>	<u>\$1,366,701</u>	<u>\$1,323,114</u>

**FUND CONDITION STATEMENTS**

	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>0002 Property Acquisition Law Money Account<sup>s</sup></b>			
BEGINNING BALANCE	\$7,605	\$10,630	\$10,334
Prior Year Adjustments	1,284	-	-
Adjusted Beginning Balance	<u>\$8,889</u>	<u>\$10,630</u>	<u>\$10,334</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

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

## 7760 Department of General Services - Continued

	2021-22*	2022-23*	2023-24*
Revenues:			
4151500 Miscellaneous Revenue - Use of Property and Money	-	50	50
4152500 Rental of State Property	5,948	5,500	5,500
4170400 Capital Asset Sales Proceeds	10	-	1,500
4172500 Miscellaneous Revenue	74	-	-
Transfers and Other Adjustments			
Revenue Transfer from Property Acquisition Law Money Account (0002) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276.	-121	-	-
Total Revenues, Transfers, and Other Adjustments	\$5,911	\$5,550	\$7,050
Total Resources	\$14,800	\$16,180	\$17,384
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	4,097	5,805	5,934
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	73	41	151
Total Expenditures and Expenditure Adjustments	\$4,170	\$5,846	\$6,085
FUND BALANCE	\$10,630	\$10,334	\$11,299
Reserve for economic uncertainties	10,630	10,334	11,299
<b><u>0003 Motor Vehicle Parking Facilities Moneys Account<sup>s</sup></u></b>			
BEGINNING BALANCE	\$7,784	\$6,998	\$9,110
Prior Year Adjustments	-658	-	-
Adjusted Beginning Balance	\$7,126	\$6,998	\$9,110
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4144500 Parking Lot Revenues	7,951	8,323	7,541
4172500 Miscellaneous Revenue	135	44	44
Transfers and Other Adjustments			
Revenue Transfer from Motor Vehicle Parking Facilities Moneys Account (0003) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276.	-41	-	-
Total Revenues, Transfers, and Other Adjustments	\$8,045	\$8,367	\$7,585
Total Resources	\$15,171	\$15,365	\$16,695
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	7,553	6,127	6,130
9892 Supplemental Pension Payments (State Operations)	19	19	19
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	601	109	352
Total Expenditures and Expenditure Adjustments	\$8,173	\$6,255	\$6,501
FUND BALANCE	\$6,998	\$9,110	\$10,194
Reserve for economic uncertainties	6,998	9,110	10,194
<b><u>0006 Disability Access Account<sup>s</sup></u></b>			
BEGINNING BALANCE	\$6,973	\$20,291	\$31,327
Prior Year Adjustments	-2	-	-
Adjusted Beginning Balance	\$6,971	\$20,291	\$31,327
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4120400 Building Construction Filing Fees (Physically Handicapped)	7,780	16,625	16,625
4130000 Architecture Public Building Fees	9,246	-	-
4150500 Interest Income - Interfund Loans	56	-	-
4163000 Investment Income - Surplus Money Investments	110	1	1
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Disability Access Account (0006) per Item 7760-011-0006, Budget Act of 2020	8,750	8,750	8,750
Revenue Transfer from Disability Access Account(0006) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276.	-364	-	-
Total Revenues, Transfers, and Other Adjustments	\$25,578	\$25,376	\$25,376
Total Resources	\$32,549	\$45,667	\$56,703

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## 7760 Department of General Services - Continued

	2021-22*	2022-23*	2023-24*
FUND BALANCE	\$64,096	\$74,643	\$82,650
Reserve for economic uncertainties	64,096	74,643	82,650
<b><u>3091 Certified Access Specialist Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$2,126	\$2,152	\$2,108
Prior Year Adjustments	42	-	-
Adjusted Beginning Balance	\$2,168	\$2,152	\$2,108
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126400 Processing Fee	269	325	325
4129400 Other Regulatory Licenses and Permits	4	4	4
4140000 Document Sales	29	34	34
Total Revenues, Transfers, and Other Adjustments	\$302	\$363	\$363
Total Resources	\$2,470	\$2,515	\$2,471
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7760 Department of General Services (State Operations)	294	400	400
9892 Supplemental Pension Payments (State Operations)	7	7	7
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	17	-	13
Total Expenditures and Expenditure Adjustments	\$318	\$407	\$420
FUND BALANCE	\$2,152	\$2,108	\$2,051
Reserve for economic uncertainties	2,152	2,108	2,051
<b><u>3144 Building Standards Administration Special Revolving Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$4,355	\$6,149	\$7,550
Prior Year Adjustments	-181	-	-
Adjusted Beginning Balance	\$4,174	\$6,149	\$7,550
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4135000 Local Agencies - Miscellaneous Revenue	3,349	3,500	3,600
4150500 Interest Income - Interfund Loans	17	-	-
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Buildings Standards Administration Special Revolving Fund (3144) per Item 7760-011-3144, Budget Act of 2020	1,850	1,850	1,850
Revenue Transfer from Building Standards Administration Special Revolving Fund (3144) to General Fund (0001) per GC 20825.1(c). EO E21/22-276	-101	-	-
Revenue Transfer from Building Standards Administration special Revolving Fund (3144) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276.	-40	-	-
Executive Order E 20/21 - 150: COVID-19	18	-	-
Total Revenues, Transfers, and Other Adjustments	\$5,093	\$5,350	\$5,450
Total Resources	\$9,267	\$11,499	\$13,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
2240 Department of Housing and Community Development (State Operations)	1,154	1,206	1,198
3540 Department of Forestry and Fire Protection (State Operations)	638	1,288	1,290
7760 Department of General Services (State Operations)	1,148	1,340	1,932
9892 Supplemental Pension Payments (State Operations)	34	34	34
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	144	81	159
Total Expenditures and Expenditure Adjustments	\$3,118	\$3,949	\$4,613
FUND BALANCE	\$6,149	\$7,550	\$8,387
Reserve for economic uncertainties	6,149	7,550	8,387
<b><u>3245 Disability Access and Education Revolving Fund<sup>s</sup></u></b>			
BEGINNING BALANCE	\$2,456	\$2,948	\$3,139
Prior Year Adjustments	2	-	-
Adjusted Beginning Balance	\$2,458	\$2,948	\$3,139
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			

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**7760 Department of General Services - Continued**

	2021-22*	2022-23*	2023-24*
Revenues:			
4129400 Other Regulatory Licenses and Permits	963	963	963
Transfers and Other Adjustments			
Revenue Transfer from Disability Access and Education Revolving Fund(3245) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276.	-40	-	-
Total Revenues, Transfers, and Other Adjustments	\$923	\$963	\$963
Total Resources	\$3,381	\$3,911	\$4,102
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7760 Department of General Services (State Operations)	401	772	775
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	32	-	27
Total Expenditures and Expenditure Adjustments	\$433	\$772	\$802
<b>FUND BALANCE</b>	\$2,948	\$3,139	\$3,300
Reserve for economic uncertainties	2,948	3,139	3,300
	<a href="#"><u>3292 State Project Infrastructure Fund<sup>s</sup></u></a>		
<b>BEGINNING BALANCE</b>	\$12,702	\$46	\$841,137
Prior Year Adjustments	12	-	-
Adjusted Beginning Balance	\$12,714	\$46	\$841,137
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	79	4,091	-
Transfers and Other Adjustments			
Revenue Transfer from the State Project Infrastructure Fund (3292) to Operating Funds of Assembly and Senate	-117,247	-	-
Revenue Transfer from the State Project Infrastructure Fund (3292) to the Operating Funds of the Assembly and Senate (0160) per Executive Order E 22/23 - 160	-	-80,000	-
Total Revenues, Transfers, and Other Adjustments	-\$117,168	-\$75,909	-
Total Resources	-\$104,454	-\$75,863	\$841,137
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Less funding provided by General Fund (Capital Outlay)	-104,500	-917,000	-
Total Expenditures and Expenditure Adjustments	-\$104,500	-\$917,000	-
<b>FUND BALANCE</b>	\$46	\$841,137	\$841,137
Reserve for economic uncertainties	46	841,137	841,137

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>Baseline Positions</b>	4,112.3	4,173.3	4,173.3	\$319,527	\$330,273	\$326,428
<b>Salary and Other Adjustments</b>	-631.6	-	-	-31,172	69,027	4,422
<b>Workload and Administrative Adjustments</b>						
<b>Acquisition of Goods and Services: Alternative Contracting Procedures (SB 1422)</b>						
Assoc Govtl Program Analyst	-	-	3.0	-	-	224
<b>California Building Standards Commission New Bill Mandates</b>						
Assoc Architect	-	-	1.0	-	-	118
Supvng Architect	-	-	1.0	-	-	153
<b>Clean Energy, Jobs, Affordability Act of 2022 (SB 1020)</b>						
Various	-	-	1.0	-	-	100
<b>Direct Digital Control Upgrades</b>						
Various	-	-	4.0	-	-	498
<b>Emergency Services Function #7 Emergency Workload Support</b>						

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## 7760 Department of General Services - Continued

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Accounting Administrator I (Supvr)	-	-	1.0	-	-	88
Assoc Govtl Program Analyst	-	-	8.0	-	-	177
Research Data Spec II	-	-	1.0	-	-	90
Staff Svcs Mgr I	-	-	2.0	-	-	596
<b>Enterprise Technology Solutions Information Technology Workload Adjustment</b>						
Info Tech Assoc	-	-	1.0	-	-	71
Info Tech Spec I	-	-	6.0	-	-	562
Info Tech Spec II	-	-	4.0	-	-	443
Info Tech Spec III	-	-	1.0	-	-	122
<b>Facilities Management Division New Buildings Operations and Support</b>						
Various	-	-	199.0	-	-	7,394
<b>Facilities Management Division Position Authority</b>						
Various	-	-	2.0	-	-	-
<b>Office Human Resources Workload Adjustment</b>						
Various	-	-	6.0	-	-	203
<b>Office of Administrative Hearings Workload Adjustment</b>						
Assoc Govtl Program Analyst	-	-	3.0	-	-	224
Staff Svcs Analyst (Gen)	-	-	2.0	-	-	111
<b>Office of Fleet and Asset Management Fleet Asset Management System State Fleet Policy and Compliance</b>						
Assoc Govtl Program Analyst	-	-	3.0	-	-	228
Staff Svcs Mgr I	-	-	1.0	-	-	88
<b>Office of Legal Services Internal Workload Adjustment</b>						
Assistant Chief Counsel	-	-	1.0	-	-	174
Atty IV	-	-	1.0	-	-	151
<b>Procurement Division E-Marketplace Implementation</b>						
Info Tech Spec II	-	-	2.0	-	-	222
<b>Procurement Division Ongoing Support for Diversity and Inclusiveness in State Contracting</b>						
Assoc Govtl Program Analyst	-	-	16.0	-	-	1,193
Research Data Spec I	-	-	1.0	-	-	82
Staff Svcs Mgr I	-	-	3.0	-	-	265
Staff Svcs Mgr II (Supvry)	-	-	1.0	-	-	97
<b>Procurement Division Permanent Support for the California Pharmaceutical Collaborative</b>						
Hlth Program Mgr II	-	-	1.0	-	-	107
Hlth Program Spec I	-	-	1.0	-	-	91
Hlth Program Spec II	-	-	1.0	-	-	100
Research Data Spec II	-	-	1.0	-	-	100
<b>Procurement Division Support for Small Business and Disabled Veterans Business Enterprises Program Compliance</b>						
Assoc Govtl Program Analyst	-	-	2.0	-	-	149
<b>Real Estate Services Division California Military Department and California Highway Patrol Workload</b>						
Proj Director I	-	-	1.0	-	-	118
Proj Director II	-	-	2.0	-	-	279
<b>Recycle Products and High Road Job Contracts (AB 661 and SB 674)</b>						
Assoc Govtl Program Analyst	-	-	3.0	-	-	228
Staff Svcs Mgr I	-	-	1.0	-	-	88

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**7760 Department of General Services - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Temporary Help	-	-	-	-	-	100
<b>Small Business Procurement and Contract Act: Federal Infrastructure Investment and Jobs Act Funding (AB 2974)</b>						
Assoc Govtl Program Analyst	-	-	1.0	-	-	76
<b>State Surplus Property, Digital Inventory, Affordable Housing (SB 561 and AB 2233)</b>						
Atty III	-	-	1.0	-	-	140
<b>Statewide Procurement Disparity Study and Outreach (AB 2019)</b>						
Assoc Govtl Program Analyst	-	-	2.0	-	-	152
Temporary Help	-	-	-	-	-	100
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>292.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$15,502</b>
<b>Totals, Adjustments</b>	<b>-631.6</b>	<b>-</b>	<b>288.0</b>	<b>\$-31,172</b>	<b>\$69,027</b>	<b>\$19,924</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>3,480.7</b>	<b>4,173.3</b>	<b>4,461.3</b>	<b>\$288,355</b>	<b>\$399,300</b>	<b>\$346,352</b>

**INFRASTRUCTURE OVERVIEW**

DGS is responsible for managing approximately 36.9 million square feet of space that supports a variety of state programs and functions. Of this amount, 13.1 million net usable square feet is attributable to 59 DGS-managed state office buildings including the State Capitol and three new office buildings (Clifford L. Allenby and Natural Resources Agency Headquarters, and the 10th and O Street State Office Building); 2.4 million gross square feet related to 24 other state-owned buildings including a new childcare facility, warehouses, storage, the Central Heating and Cooling Plant, parking structures, and the State Records Warehouse; and 21.4 million net usable square feet is associated with DGS-managed commercial leases of all space types. Additionally, DGS has jurisdiction over retail and residential properties in downtown Sacramento that the Capitol Area Development Authority manages directly.

**SUMMARY OF PROJECTS**

		State Building Program Expenditures	2021-22*	2022-23*	2023-24*
<b>6340</b>	<b>CAPITAL OUTLAY Projects</b>				
0000952	Sacramento Region: Gregory Bateson Building Renovation	Design Build	8,822	-	-
			8,822	-	-
0000955	Sacramento Region: Jesse Unruh Building Renovation	Design Build	7,195	63,110	-
			7,195	63,110	-
0000962	Sacramento Region: 10th and O Street State Office Building	Design Build	-	476,738	-
			-	476,738	-
0002632	Sacramento Region: Resources Building Renovation	Design Build	12,643	73,727	-
			12,643	73,727	-
0008982	Sacramento Region: Bonderson Building Swing Space	Design Build	11,596	-	-
			11,596	-	-
0009714	Sacramento Region: Joe Serna Jr. Cal-EPA Building	Acquisition	-	36	-
			-	36	-
<b>TOTALS, EXPENDITURES, ALL PROJECTS</b>			<b>\$40,256</b>	<b>\$613,611</b>	<b>\$-</b>
<b>FUNDING</b>			<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0001	General Fund		\$116,096	\$1,393,774	\$-
0660	Public Buildings Construction Fund		28,660	136,837	-
3292	State Project Infrastructure Fund		-104,500	-917,000	-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>			<b>\$40,256</b>	<b>\$613,611</b>	<b>\$-</b>

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## 7760 Department of General Services - Continued

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
301 Budget Act appropriation	\$11,596	\$36	-
Past Year Expenditure Adjustments	-	476,738	-
311 Budget Act appropriation (transfer to State Project Infrastructure Fund)	104,500	917,000	-
<b>Totals Available</b>	<b>\$116,096</b>	<b>\$1,393,774</b>	-
<b>TOTALS, EXPENDITURES</b>	<b>\$116,096</b>	<b>\$1,393,774</b>	-
<b>0660 Public Buildings Construction Fund</b>			
APPROPRIATIONS			
301 Budget Act appropriation	\$28,660	\$136,837	-
<b>Totals Available</b>	<b>\$28,660</b>	<b>\$136,837</b>	-
<b>TOTALS, EXPENDITURES</b>	<b>\$28,660</b>	<b>\$136,837</b>	-
<b>3292 State Project Infrastructure Fund</b>			
Less funding provided by General Fund	-104,500	-917,000	-
<b>NET TOTALS, EXPENDITURES</b>	<b>-\$104,500</b>	<b>-\$917,000</b>	-
<b>Total Expenditures, All Funds, (Capital Outlay)</b>	<b>\$40,256</b>	<b>\$613,611</b>	<b>\$0</b>

## 7870 California Victim Compensation Board

The governing body of the California Victim Compensation Board (CalVCB) consists of three members: the Secretary of the Government Operations Agency who serves as the chair, the State Controller, and a public member appointed by the Governor. CalVCB provides responsive financial compensation to remedy the financial burdens of victims of crime through the Restitution Fund. The primary objectives of CalVCB are to:

- Compensate victims of violent crime and eligible family members for certain crime-related financial losses.
- Determine the eligibility of individuals for compensation for pecuniary injury sustained through erroneous conviction and imprisonment.
- Process claims for the Missing Children Reward Program to assist local law enforcement agencies or other parties involved in the identification and recovery of missing children in California.
- Process claims through the Good Samaritan Program to private citizens who are injured rescuing another person, preventing a crime, or assisting a law enforcement officer.

## 3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6380 Victim Compensation	150.5	177.0	177.0	\$100,354	\$186,153	\$147,740
6385 Restitution Program	24.6	27.0	27.0	11,545	15,446	15,334
6390 Government Claims	-	-	-	-11	-	-
6395 Good Samaritan	-	-	-	20	20	20
9900100 Administration	54.9	57.0	61.0	10,269	16,263	15,670
9900200 Administration - Distributed	-	-	-	-10,269	-16,263	-15,670
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>230.0</b>	<b>261.0</b>	<b>265.0</b>	<b>\$111,908</b>	<b>\$201,619</b>	<b>\$163,094</b>
<b>FUNDING</b>				<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0001 General Fund				\$40,533	\$71,956	\$48,011
0214 Restitution Fund				49,959	71,137	67,827
0890 Federal Trust Fund				16,178	36,000	36,003

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**7870 California Victim Compensation Board - Continued**

<b>FUNDING</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
3286 Safe Neighborhoods and Schools Fund	11,687	16,077	11,253
3383 Forced or Involuntary Sterilization Compensation Account	-6,449	6,449	-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$111,908</b>	<b>\$201,619</b>	<b>\$163,094</b>

**LEGAL CITATIONS AND AUTHORITY**

Government Code Sections 13900 et seq., Penal Code Sections 1202.4 and 4900 et seq.

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Information Technology Staff	\$-	\$-	-	\$-	\$877	4.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$-</b>	<b>\$877</b>	<b>4.0</b>
<b>Other Workload Budget Adjustments</b>						
• Executive Order E22/23-210 - Penal Code Section 4900 Claims	589	-	-	-	-	-
• Other Post-Employment Benefit Adjustments	-1	-3	-	-1	-3	-
• Salary Adjustments	8	372	-	12	652	-
• Retirement Rate Adjustments	11	556	-	11	556	-
• Benefit Adjustments	-	297	-	4	389	-
• SWCAP	-	-	-	-	3	-
• Miscellaneous Baseline Adjustments	300	6,449	-	-	-3,029	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$907</b>	<b>\$7,671</b>	<b>-</b>	<b>\$26</b>	<b>\$-1,432</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$907</b>	<b>\$7,671</b>	<b>-</b>	<b>\$26</b>	<b>\$-555</b>	<b>4.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$907</b>	<b>\$7,671</b>	<b>-</b>	<b>\$26</b>	<b>\$-555</b>	<b>4.0</b>

**PROGRAM DESCRIPTIONS**

6380 - VICTIM COMPENSATION PROGRAM

This program reimburses certain expenses of victims of crime in California who are injured or threatened with injury and suffer financial hardship as a direct result of a violent crime. The victim of a qualifying crime, and eligible family members, may file a claim with the CalVCB for program benefits.

6385 - RESTITUTION PROGRAM

This program serves victims of crime in California by maintaining the fiscal stability of the Restitution Fund through the recovery of monies owed from restitution fines and orders. The Program's chief emphasis is to educate the criminal justice community (the judiciary, district attorneys, chief probation officers, and court administrators) on the importance of the consistent imposition and collection of restitution fines and orders. The program also partners with the Department of Corrections and Rehabilitation, the Franchise Tax Board, and the Attorney General's Office on restitution-related activities.

6395 - GOOD SAMARITAN PROGRAM

This program reimburses persons for certain expenses who sustained injury or losses as a result of a direct action that benefited the public, such as the prevention of a crime or a rescue of a person in immediate danger of injury or death.

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

## 7870 California Victim Compensation Board - Continued

## DETAILED EXPENDITURES BY PROGRAM

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6380</b>	<b>VICTIM COMPENSATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$7,533	\$1,867	\$1,511
0214	Restitution Fund	27,769	36,996	33,798
0890	Federal Trust Fund	741	1,804	1,807
3383	Forced or Involuntary Sterilization Compensation Account	-6,449	6,449	-
	<b>Totals, State Operations</b>	<u>\$29,594</u>	<u>\$47,116</u>	<u>\$37,116</u>
	<b>Local Assistance:</b>			
0001	General Fund	\$33,000	\$70,089	\$46,500
0214	Restitution Fund	10,636	18,675	18,675
0890	Federal Trust Fund	15,437	34,196	34,196
3286	Safe Neighborhoods and Schools Fund	11,687	16,077	11,253
	<b>Totals, Local Assistance</b>	<u>\$70,760</u>	<u>\$139,037</u>	<u>\$110,624</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6385</b>	<b>RESTITUTION PROGRAM</b>			
	<b>State Operations:</b>			
0214	Restitution Fund	\$6,298	\$8,129	\$8,017
	<b>Totals, State Operations</b>	<u>\$6,298</u>	<u>\$8,129</u>	<u>\$8,017</u>
	<b>Local Assistance:</b>			
0214	Restitution Fund	\$5,247	\$7,317	\$7,317
	<b>Totals, Local Assistance</b>	<u>\$5,247</u>	<u>\$7,317</u>	<u>\$7,317</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6390</b>	<b>GOVERNMENT CLAIMS</b>			
	<b>Local Assistance:</b>			
0214	Restitution Fund	-\$11	\$-	\$-
	<b>Totals, Local Assistance</b>	<u>-\$11</u>	<u>\$-</u>	<u>\$-</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6395</b>	<b>GOOD SAMARITAN</b>			
	<b>Local Assistance:</b>			
0214	Restitution Fund	\$20	\$20	\$20
	<b>Totals, Local Assistance</b>	<u>\$20</u>	<u>\$20</u>	<u>\$20</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0214	Restitution Fund	\$10,269	\$16,263	\$15,670
	<b>Totals, State Operations</b>	<u>\$10,269</u>	<u>\$16,263</u>	<u>\$15,670</u>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0214	Restitution Fund	-\$10,269	-\$16,263	-\$15,670
	<b>Totals, State Operations</b>	<u>-\$10,269</u>	<u>-\$16,263</u>	<u>-\$15,670</u>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	35,892	55,245	45,133
	Local Assistance	76,016	146,374	117,961
	<b>Totals, Expenditures</b>	<u>\$111,908</u>	<u>\$201,619</u>	<u>\$163,094</u>

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

**7870 California Victim Compensation Board - Continued**

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	259.0	261.0	261.0	\$20,823	\$21,450	\$21,450
Other Adjustments	-29.0	-	4.0	-1,508	233	942
<b>Net Totals, Salaries and Wages</b>	<b>230.0</b>	<b>261.0</b>	<b>265.0</b>	<b>\$19,315</b>	<b>\$21,683</b>	<b>\$22,392</b>
Staff Benefits	-	-	-	9,800	12,645	12,992
<b>Totals, Personal Services</b>	<b>230.0</b>	<b>261.0</b>	<b>265.0</b>	<b>\$29,115</b>	<b>\$34,328</b>	<b>\$35,384</b>
OPERATING EXPENSES AND EQUIPMENT				\$6,026	\$14,468	\$9,749
SPECIAL ITEMS OF EXPENSES				751	6,449	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$35,892</b>	<b>\$55,245</b>	<b>\$45,133</b>

2 Local Assistance	Expenditures		
	2021-22*	2022-23*	2023-24*
Claims Against the State	\$48,535	\$86,964	\$86,375
Grants and Subventions - Governmental	27,481	55,214	27,390
Other Items of Expense - Miscellaneous	-	4,196	4,196
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<b>\$76,016</b>	<b>\$146,374</b>	<b>\$117,961</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$333	\$1,549	\$1,511
Allocation for Employee Compensation	-	8	-
Allocation for Other Post-Employment Benefits	-	-1	-
Section 3.60 Pension Contribution Adjustment	-	11	-
012 Budget Act appropriation (Forced or Involuntary Sterilization Account)	7,500	-	-
Chapter 240, Statutes of 2021, Control Section 19.57(d)(28)	-300	-	-
Prior Year Balances Available:			
Chapter 240, Statutes of 2021, Control Section 19.57(d)(28)	-	300	-
<b>Totals Available</b>	<b>\$7,533</b>	<b>\$1,867</b>	<b>\$1,511</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$7,533</b>	<b>\$1,867</b>	<b>\$1,511</b>
<b>0214 Restitution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$34,067	\$43,903	\$41,815
Allocation for Employee Compensation	-	372	-
Allocation for Other Post-Employment Benefits	-	-3	-
Allocation for Staff Benefits	-	297	-
Section 3.60 Pension Contribution Adjustment	-	556	-
<b>Totals Available</b>	<b>\$34,067</b>	<b>\$45,125</b>	<b>\$41,815</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$34,067</b>	<b>\$45,125</b>	<b>\$41,815</b>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$741	\$1,804	\$1,807
<b>Totals Available</b>	<b>\$741</b>	<b>\$1,804</b>	<b>\$1,807</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$741</b>	<b>\$1,804</b>	<b>\$1,807</b>

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## 7870 California Victim Compensation Board - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0903 State Penalty Fund</b>			
APPROPRIATIONS			
011 Budget Act appropriation (transfer from the State Penalty Fund to the Restitution Fund)	(\$6,534)	(\$6,534)	(\$6,534)
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3383 Forced or Involuntary Sterilization Compensation Account</b>			
APPROPRIATIONS			
Pending Legislation	\$1,051	-	-
Prior Year Balances Available:			
Pending Legislation	-	6,449	-
<b>Totals Available</b>	<u>\$1,051</u>	<u>\$6,449</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$1,051</u>	<u>\$6,449</u>	<u>-</u>
Less funding provided by General Fund	-7,500	-	-
<b>NET TOTALS, EXPENDITURES</b>	<u>-\$6,449</u>	<u>\$6,449</u>	<u>-</u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<u>\$35,892</u>	<u>\$55,245</u>	<u>\$45,133</u>
<b>2 LOCAL ASSISTANCE</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	-	\$30,000	\$7,000
Executive Order E22/23-210 - Penal Code Section 4900 Claims	-	589	-
111 Budget Act appropriation (transfer to Restitution Fund)	33,000	39,500	39,500
<b>TOTALS, EXPENDITURES</b>	<u>\$33,000</u>	<u>\$70,089</u>	<u>\$46,500</u>
<b>0214 Restitution Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	\$9	\$20	\$20
102 Budget Act appropriation	13,794	14,137	14,137
103 Budget Act appropriation	2,000	2,000	2,000
Government Code section 13964	30,769	45,134	45,134
Government Code section 13963(f)	2,320	4,221	4,221
<b>Totals Available</b>	<u>\$48,892</u>	<u>\$65,512</u>	<u>\$65,512</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$48,892</u>	<u>\$65,512</u>	<u>\$65,512</u>
Less funding provided by General Fund	-33,000	-39,500	-39,500
<b>NET TOTALS, EXPENDITURES</b>	<u>\$15,892</u>	<u>\$26,012</u>	<u>\$26,012</u>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
101 Budget Act appropriation	\$15,437	\$34,196	\$34,196
<b>Totals Available</b>	<u>\$15,437</u>	<u>\$34,196</u>	<u>\$34,196</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$15,437</u>	<u>\$34,196</u>	<u>\$34,196</u>
<b>3286 Safe Neighborhoods and Schools Fund</b>			
APPROPRIATIONS			
Government Code section 7599.1(c)	\$11,687	\$16,077	\$11,253
<b>Totals Available</b>	<u>\$11,687</u>	<u>\$16,077</u>	<u>\$11,253</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$11,687</u>	<u>\$16,077</u>	<u>\$11,253</u>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<u>\$76,016</u>	<u>\$146,374</u>	<u>\$117,961</u>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<u>\$111,908</u>	<u>\$201,619</u>	<u>\$163,094</u>

## FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<a href="#"><u>0214 Restitution Fund</u></a> <sup>5</sup>			
BEGINNING BALANCE	\$16,842	\$40,570	\$36,558

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**7870 California Victim Compensation Board - Continued**

	2021-22*	2022-23*	2023-24*
Prior Year Adjustments	2,071	-	-
Adjusted Beginning Balance	\$18,913	\$40,570	\$36,558
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4131000 Crimes of Public Offense Fines	24,833	20,000	20,000
4131500 Felony Conviction Penalties	38,165	40,000	40,000
4143500 Miscellaneous Services to the Public	2	1	1
4163000 Investment Income - Surplus Money Investments	176	140	140
4170700 Civil and Criminal Violation Assessment	1,001	1,000	1,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	641	300	300
4172500 Miscellaneous Revenue	5,003	4	4
Transfers and Other Adjustments			
Revenue Transfer from the Restitution Fund (0214) to the General Fund (0001) pursuant to Government Code Section 20825.1 (c)	-1,157	-	-
Revenue Transfer from the Coronavirus Relief Fund (8506) to the Restitution Fund (0214) pursuant to Government Code Section 13306 (a)	948	-	-
Revenue Transfer from the State Penalty Fund (0903) to the Restitution Fund (0214) per Proposed Item 7870-011-0903	6,543	6,543	6,543
Total Revenues, Transfers, and Other Adjustments	\$76,155	\$67,988	\$67,988
Total Resources	\$95,068	\$108,558	\$104,546
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7870 California Victim Compensation Board (State Operations)	34,067	45,125	41,815
7870 California Victim Compensation Board (Local Assistance)	48,892	65,512	65,512
9892 Supplemental Pension Payments (State Operations)	863	863	863
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	3,676	-	2,084
Less funding provided by General Fund (Local Assistance)	-33,000	-39,500	-39,500
Total Expenditures and Expenditure Adjustments	\$54,498	\$72,000	\$70,774
FUND BALANCE	\$40,570	\$36,558	\$33,772
Reserve for economic uncertainties	40,570	36,558	33,772
	<a href="#"><u>3383 Forced or Involuntary Sterilization Compensation Account</u></a> <sup>5</sup>		
BEGINNING BALANCE	-	6,449	-
Adjusted Beginning Balance	-	\$6,449	-
Total Resources	-	\$6,449	-
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7870 California Victim Compensation Board (State Operations)	\$1,051	6,449	-
Less funding provided by General Fund (State Operations)	-7,500	-	-
Total Expenditures and Expenditure Adjustments	-\$6,449	\$6,449	-
FUND BALANCE	\$6,449	-	-
Reserve for economic uncertainties	6,449	-	-

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>Baseline Positions</b>	259.0	261.0	261.0	\$20,823	\$21,450	\$21,450
<b>Salary and Other Adjustments</b>	-29.0	-	-	-1,508	233	517
<b>Workload and Administrative Adjustments</b>						
<b>Information Technology Staff</b>						
Info Tech Spec I	-	-	1.0	-	-	96
Info Tech Spec II	-	-	3.0	-	-	329
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	4.0	\$-	\$-	\$425

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

**7870 California Victim Compensation Board - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Totals, Adjustments	-29.0	-	4.0	\$-1,508	\$233	\$942
<b>TOTALS, SALARIES AND WAGES</b>	<b>230.0</b>	<b>261.0</b>	<b>265.0</b>	<b>\$19,315</b>	<b>\$21,683</b>	<b>\$22,392</b>

**7900 Public Employees**

The California Public Employees' Retirement System (CalPERS) administers retirement benefits for about 2,156,000 active employees and retirees of state and local agencies in California as of June 30, 2022. Benefits include retirement, disability, and survivor retirement benefits.

CalPERS provides health benefits for approximately 1,529,000 active and retired state, local government, and school employees and their family members as of June 30, 2022. CalPERS develops, negotiates, and administers contracts with health maintenance organizations, group hospitals, and medical insurance plans. In addition, CalPERS administers a long-term care program for members and eligible individuals.

CalPERS is governed by a Board of Administration. The California Constitution provides that the CalPERS Board of Administration has authority over the administration of the retirement system with the exception of the Health Benefits Program and Social Security.

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6410 Retirement	683.0	765.6	765.6	\$110,057	\$120,360	\$124,757
6412 Social Security	5.0	5.0	5.0	896	1,116	1,115
6415 Health Benefits	249.6	249.6	249.6	73,425	83,964	84,010
6420 Investment Operations	302.3	335.0	335.0	77,868	92,358	94,901
6425 Administration	1,332.4	1,495.6	1,495.6	219,468	248,659	254,142
6430 Benefit Payments	-	-	-	35,146,416	37,361,264	39,940,100
9990 Unscheduled Items of Appropriation	-	-	-	1,881,000	2,925,000	1,657,000
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>2,572.3</b>	<b>2,850.8</b>	<b>2,850.8</b>	<b>\$37,509,130</b>	<b>\$40,832,721</b>	<b>\$42,156,025</b>

FUNDING		2021-22*	2022-23*	2023-24*
0001	General Fund	\$1,881,000	\$2,925,000	\$1,657,000
0652	Old Age and Survivors Insurance Revolving Fund	896	1,116	1,115
0815	Judges Retirement Fund	1,905	2,246	2,452
0820	Legislators Retirement Fund	499	616	715
0822	Public Employees Health Care Fund (PEHCF)	4,779,163	4,885,845	5,125,975
0830	Public Employees Retirement Fund	30,481,599	32,768,289	35,104,197
0833	Annuitants Health Care Coverage Fund	320,499	197,442	211,488
0849	Replacement Benefit Custodial Fund	541	635	660
0884	Judges Retirement System II Fund	2,288	2,505	2,928
0950	Public Employees Contingency Reserve Fund	29,674	34,405	34,424
0995	Reimbursements	11,030	14,540	14,939
9251	California Employers' Pension Prefunding Trust Fund	36	82	132
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$37,509,130</b>	<b>\$40,832,721</b>	<b>\$42,156,025</b>

**LEGAL CITATIONS AND AUTHORITY**

## DEPARTMENT AUTHORITY

Government Code, Title 2, Division 5, Parts 3, 4, and 5; and California Constitution, Article XVI, Section 17.

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

**7900 Public Employees - Continued**

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	\$-	\$-12	-	\$-	\$-16	-
• Proposition 2 Supplemental Pension Payment	-	-	-	-852,000	-	-
• Miscellaneous Baseline Adjustments	-	107,581	0.1	-	2,698,669	0.1
• Salary Adjustments	-	6,507	-	-	6,022	-
• Benefit Adjustments	-	3,403	-	-	4,108	-
• Retirement Rate Adjustments	-	1,115	-	-	1,115	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$118,594</b>	<b>0.1</b>	<b>\$-852,000</b>	<b>\$2,709,898</b>	<b>0.1</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$118,594</b>	<b>0.1</b>	<b>\$-852,000</b>	<b>\$2,709,898</b>	<b>0.1</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$118,594</b>	<b>0.1</b>	<b>\$-852,000</b>	<b>\$2,709,898</b>	<b>0.1</b>

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## 7900 Public Employees - Continued

### 0830 Public Employees' Retirement Fund Summary

0830 Public Employees' Retirement Fund <sup>1/2/</sup>	PY 2021-22*	CY 2022-23*	BY 2023-24*
<b>Beginning Balance</b>	\$482,491,239	\$440,968,349	\$470,078,172
Prior Year Adjustments	-4,085,186		
<b>Adjusted Beginning Balance</b>	<b>\$478,406,053</b>	<b>\$440,968,349</b>	<b>\$470,078,172</b>
<b>Revenues:</b>			
Investment Income	-\$34,453,569	\$31,035,679	\$33,014,334
Employer Contributions-State <sup>3/</sup>	6,777,891	7,597,000	7,597,000
Employer Contributions-Local	15,941,754	17,868,317	17,868,317
Member Contributions	5,142,566	5,764,046	5,764,046
Contribution Refunds	-329,554	-351,964	-375,897
<b>Total Revenues</b>	<b>-\$6,920,912</b>	<b>\$61,913,078</b>	<b>\$63,867,800</b>
<b>Expenditures:</b>			
Pension Benefit Payments	\$29,080,197	\$31,057,650	\$33,169,571
Administrative Expenditures <sup>4/</sup>	420,167	469,383	465,949
Other Expenditures <sup>5/</sup>	1,016,428	1,276,222	1,276,222
<b>Total Expenditures</b>	<b>\$30,516,792</b>	<b>\$32,803,255</b>	<b>\$34,911,742</b>
<b>Ending Fund Balance</b>	<b>\$440,968,349</b>	<b>\$470,078,172</b>	<b>\$499,034,230</b>

<sup>1/</sup> This display reflects fund data as of the 2023-24 Governor's Budget.

<sup>2/</sup> This display does not reflect the \$1.7 billion supplemental pension payment to the California Public Employees' Retirement System (CalPERS) in 2023-24 towards the unfunded liabilities of the state retirement plans that are included in the 2023 Budget Act. This display does not reflect the supplemental pension payments to CalPERS state plans included in the 2021 Budget Act or 2022 Budget Act.

<sup>3/</sup> The 2023 Budget Act estimates 2023-24 state contributions to CalPERS to be \$7,727,968,000. The decrease in this estimate from the 2023-24 Governor's Budget to the 2023 Budget Act reflects a slight decrease in the state plans' employer contribution rate, as approved by the CalPERS Board of Administration at its April 2023 meeting.

<sup>4/</sup> The 2023 Budget Act estimates 2023-24 administrative expenditures to be \$476,118,000, as approved by the CalPERS Board of Administration at its April 2023 meeting. The increase to this estimate from the 2023-24 Governor's Budget to the 2023 Budget Act reflects anticipated increases in personal services and operating expenses and equipment captured in the expenditures approved in April 2023.

<sup>5/</sup> The 2023 Budget Act estimates 2023-24 other expenditures to be \$1,490,039,000, as approved by the CalPERS Board of Administration at its April 2023 meeting. The increase to this estimate from the 2023-24 Governor's Budget to the 2023 Budget Act is primarily due to an increase in investment external management fees and technology expenses.



## 7900 Public Employees - Continued

### State Retiree Healthcare Prefunding

0833 Annuitants' Health Care Coverage Fund Summary <sup>1/2/</sup> (California Employers' Retiree Benefit Trust)	PY 2021-22** <sup>3/</sup>	CY 2022-23*	BY 2023-24*
<b>Beginning Balance</b>	\$4,017,580	\$5,065,955	\$6,480,353
<b>Revenues:</b> <sup>3/</sup>			
299001 State Prefunding of OPEB:			
State BUs 1, 3, 4, 11, 15, 17, 20, 21 (Consolidated SEIU)	\$797,442	\$632,225	\$651,192
State BU2 Subaccount	36,351	24,837	25,517
State BU5 Subaccount	123,658	72,424	75,031
State BU6 Subaccount	342,858	251,981	259,541
State BU7 Subaccount	73,877	55,198	56,854
State BU8 Subaccount	76,435	47,645	49,075
State BU9 Subaccount	92,342	73,710	76,084
State BU10 Subaccount	27,009	20,441	21,054
State BU12 Subaccount	91,819	68,899	70,966
State BU13 Subaccount	9,008	5,856	6,027
State BU16 Subaccount	15,818	12,995	13,385
State BU18 Subaccount	50,334	34,534	36,182
State BU19 Subaccount	47,518	34,309	35,338
State Excluded Employees	41,291	34,143	35,168
State Judicial Employees Subaccount	8,541	9,356	9,637
State Income from Investments	(781,762)	40,754	127,169
<b>Total Revenues</b>	<b>\$1,052,539</b>	<b>\$1,419,307</b>	<b>\$1,548,220</b>
<b>Expenditures:</b>			
Administrative Expenditures	\$4,164	\$4,909	\$6,166
<b>Total Expenditures</b>	<b>\$4,164</b>	<b>\$4,909</b>	<b>\$6,166</b>
<b>Total Resources</b> <sup>4/</sup>	<b>\$5,065,955</b>	<b>\$6,480,353</b>	<b>\$8,022,407</b>

<sup>1/</sup> This display reflects fund data as of the 2023-24 Governor's Budget.

<sup>2/</sup> This display only represents state employee and employer activity within the Annuitant's Health Care Coverage Fund. For a complete overview of revenues and expenditures contained within the fund, including public agencies, refer to the Fund Condition Statement.

<sup>3/</sup> Represents state employee and employer contribution amounts.

<sup>4/</sup> Per Government Code Section 22940, assets accumulated in state bargaining unit subaccounts within the Annuitant's Health Care Coverage Fund will not be expended until the individual subaccount reaches a 100 percent funded ratio as determined by an actuarial valuation, or until July 1, 2046.

<sup>5/</sup> Per Government Code Section 22944.6, amount includes \$616 million to help ensure full funding by 2046, which is provided by the employer on behalf of the employees, based on the actuarial liability for each bargaining unit, since employee prefunding contributions were suspended in 2020-21 due to the Personal Leave Program 2020.

## 7900 Public Employees - Continued

### PROGRAM DESCRIPTIONS

#### 6410 - RETIREMENT

CalPERS provides retirement planning education, service and disability retirement, refunds, and survivor and death benefits for employees of California public employers. CalPERS provides special benefits based on death or disability incurred in the line of duty for members in certain occupations. As of June 30, 2022, there were about 1,381,000 active and inactive members, and about 775,000 retirees, survivors, and beneficiaries under the CalPERS system.

Basic retirement benefits are generally based upon three factors: age at retirement, years of service, and final compensation. There are different formulas for each of the member categories, such as Miscellaneous, Industrial, Peace Officer/Firefighter, California Highway Patrol, and Safety. Over 50 contract options are available to local cities, counties, and districts that contract with CalPERS. However, state and local employees hired after January 1, 2013 will generally be limited to one of five benefit formulas. A member's retirement and death benefits are determined by statute and/or contract provisions.

As of June 30, 2022, there were 2,892 public agency and school district employers providing CalPERS retirement, death, and survivor benefits to California public employees. CalPERS benefits may be transferable for members who continue their careers with many other public employers in California as a result of agreements between CalPERS and other public agency retirement systems.

CalPERS also administers the Legislators' and Judges' Retirement Systems.

#### 6412 - SOCIAL SECURITY

CalPERS serves as California's designated State Social Security Administrator (SSSA) and oversees agreements between the federal government and public employers who provide Social Security benefits to their employees under the Old-Age, Survivors, Disability, and Health Insurance provisions of the federal Social Security Act. As the SSSA, CalPERS acts as the liaison between the Social Security Administration and approximately 2,300 public agencies. The program is responsible for administering new coverage agreements, processing coverage modifications, providing education to employers, and collecting and reporting information to the Social Security Administration.

#### 6415 - HEALTH BENEFITS

The Health Benefits Branch program contracts with health maintenance organizations, claim administrators, employee associations, and others to provide health insurance for state, California State University, and local public agency employees, retirees, and their dependents. The program negotiates and monitors health plan contracts, develops cost-effective programs, provides enrollment services to members and employers, and meets and confers with employee organizations and employer representatives.

Additionally, this program maintains demographic and statistical information systems; establishes standards for Basic, Supplement to Medicare, and Managed Medicare health plans; establishes and maintains health benefits coverage for all eligible employees and retirees; provides accurate and timely accounting for participating agencies; and serves as an impartial intermediary between CalPERS enrollees and insurance carriers in resolving claim and service disputes.

#### 6420 - INVESTMENT OPERATIONS

Through this program, CalPERS invests funds in various investment categories (stocks, bonds, real estate, etc.) for the purpose of minimizing the employers' contributions to the system needed to provide benefits to active participants, retired members, and their beneficiaries. Since CalPERS was established in 1932, investment assets of the Public Employees' Retirement Fund have grown from \$800,000 to a total of \$439.4 billion, as of June 30, 2022.

#### 6425 - ADMINISTRATION

This program provides executive direction, specialized information, and administrative support necessary to administer all of the CalPERS programs. The various services include: Audits, Diversity Outreach, Enterprise Compliance, Enterprise Strategy Performance, Executive, Financial Office, Human Resources, Information Technology, Legal, Legislative Affairs, Long Term Care, Operational Support, and Public Affairs.

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### DETAILED EXPENDITURES BY PROGRAM

		2021-22*	2022-23*	2023-24*
	<b>PROGRAM REQUIREMENTS</b>			
<b>6410</b>	<b>RETIREMENT</b>			
	<b>State Operations:</b>			
0815	Judges Retirement Fund	\$1,905	\$2,246	\$2,452

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

## 7900 Public Employees - Continued

	2021-22*	2022-23*	2023-24*
0820 Legislators Retirement Fund	499	616	715
0830 Public Employees Retirement Fund	98,668	107,940	110,483
0833 Annuitants Health Care Coverage Fund	6,120	6,336	7,387
0849 Replacement Benefit Custodial Fund	541	635	660
0884 Judges Retirement System II Fund	2,288	2,505	2,928
9251 California Employers' Pension Prefunding Trust Fund	36	82	132
<b>Totals, State Operations</b>	<b>\$110,057</b>	<b>\$120,360</b>	<b>\$124,757</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6412 SOCIAL SECURITY</b>			
<b>State Operations:</b>			
0652 Old Age and Survivors Insurance Revolving Fund	\$896	\$1,116	\$1,115
<b>Totals, State Operations</b>	<b>\$896</b>	<b>\$1,116</b>	<b>\$1,115</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6415 HEALTH BENEFITS</b>			
<b>State Operations:</b>			
0822 Public Employees Health Care Fund (PEHCF)	\$43,751	\$49,559	\$49,586
0950 Public Employees Contingency Reserve Fund	29,674	34,405	34,424
<b>Totals, State Operations</b>	<b>\$73,425</b>	<b>\$83,964</b>	<b>\$84,010</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6420 INVESTMENT OPERATIONS</b>			
<b>State Operations:</b>			
0830 Public Employees Retirement Fund	\$77,868	\$92,358	\$94,901
<b>Totals, State Operations</b>	<b>\$77,868</b>	<b>\$92,358</b>	<b>\$94,901</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6425 ADMINISTRATION</b>			
<b>State Operations:</b>			
0830 Public Employees Retirement Fund	208,438	234,119	239,203
0995 Reimbursements	11,030	14,540	14,939
<b>Totals, State Operations</b>	<b>\$219,468</b>	<b>\$248,659</b>	<b>\$254,142</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>6430 BENEFIT PAYMENTS</b>			
<b>Unclassified:</b>			
0822 Public Employees Health Care Fund (PEHCF)	\$4,735,412	\$4,836,286	\$5,076,389
0830 Public Employees Retirement Fund	30,096,625	32,333,872	34,659,610
0833 Annuitants Health Care Coverage Fund	314,379	191,106	204,101
<b>Totals, Unclassified</b>	<b>\$35,146,416</b>	<b>\$37,361,264</b>	<b>\$39,940,100</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>9990 UNSCHEDULED ITEMS OF APPROPRIATION</b>			
<b>State Operations:</b>			
0001 General Fund	\$1,881,000	\$2,925,000	\$1,657,000
<b>Totals, State Operations</b>	<b>\$1,881,000</b>	<b>\$2,925,000</b>	<b>\$1,657,000</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	2,362,714	3,471,457	2,215,925
Unclassified	35,146,416	37,361,264	39,940,100
<b>Totals, Expenditures</b>	<b>\$37,509,130</b>	<b>\$40,832,721</b>	<b>\$42,156,025</b>

## EXPENDITURES BY CATEGORY

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

## 7900 Public Employees - Continued

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	2,850.7	2,850.7	2,850.7	\$264,840	\$264,804	\$264,804
Other Adjustments	-278.4	0.1	0.1	-6,395	8,284	8,220
<b>Net Totals, Salaries and Wages</b>	<b>2,572.3</b>	<b>2,850.8</b>	<b>2,850.8</b>	<b>\$258,445</b>	<b>\$273,088</b>	<b>\$273,024</b>
Staff Benefits	-	-	-	2,023,367	3,097,105	1,829,214
<b>Totals, Personal Services</b>	<b>2,572.3</b>	<b>2,850.8</b>	<b>2,850.8</b>	<b>\$2,281,812</b>	<b>\$3,370,193</b>	<b>\$2,102,238</b>
OPERATING EXPENSES AND EQUIPMENT				\$80,852	\$101,214	\$113,637
SPECIAL ITEMS OF EXPENSES				50	50	50
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$2,362,714</b>	<b>\$3,471,457</b>	<b>\$2,215,925</b>

4 Unclassified	Expenditures		
	2021-22*	2022-23*	2023-24*
Other Special Items of Expense	\$35,146,416	\$37,361,264	\$39,940,100
<b>TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)</b>	<b>\$35,146,416</b>	<b>\$37,361,264</b>	<b>\$39,940,100</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
State retirement contribution to CalPERS (GF)	(\$2,556,290)	(\$3,821,023)	(\$3,928,011)
State retirement contribution to CalPERS (GF) CSU	(676,832)	(744,010)	(744,010)
Prior Year Balances Available:			
Pending Legislation (Supplemental Pension Payment)	1,881,000	2,925,000	1,657,000
<b>TOTALS, EXPENDITURES</b>	<b>\$1,881,000</b>	<b>\$2,925,000</b>	<b>\$1,657,000</b>
<b>0494 Other - Unallocated Special Funds</b>			
APPROPRIATIONS			
State retirement contribution to CalPERS (SF)	(\$2,003,108)	(\$2,564,275)	(\$2,679,418)
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>0652 Old Age and Survivors Insurance Revolving Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$896	\$1,082	\$1,115
Allocation for Employee Compensation	-	13	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	14	-
<b>TOTALS, EXPENDITURES</b>	<b>\$896</b>	<b>\$1,116</b>	<b>\$1,115</b>
<b>0815 Judges Retirement Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$1,905)	(\$2,160)	(\$2,452)
Current and Budget Year Adjustments	(-)	(86)	(-)
Article XVI, Section 17 of the California State Constitution	1,905	2,160	2,452
Allocation for Employee Compensation	-	29	-
Allocation for Staff Benefits	-	15	-
Current and Budget Year Adjustments	-	10	-
Section 3.60 Pension Contribution Adjustment	-	32	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,905</b>	<b>\$2,246</b>	<b>\$2,452</b>
<b>0820 Legislators Retirement Fund</b>			
APPROPRIATIONS			

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

## 7900 Public Employees - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
015 Budget Act appropriation	(\$499)	(\$587)	(\$715)
Current and Budget Year Adjustments	(-)	(29)	(-)
Article XVI, Section 17 of the California State Constitution	499	587	715
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Current and Budget Year Adjustments	-	8	-
Section 3.60 Pension Contribution Adjustment	-	9	-
<b>TOTALS, EXPENDITURES</b>	<b>\$499</b>	<b>\$616</b>	<b>\$715</b>
<b>0822 Public Employees Health Care Fund (PEHCF)</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$43,751	\$47,983	\$49,586
Allocation for Employee Compensation	-	610	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	317	-
Section 3.60 Pension Contribution Adjustment	-	650	-
<b>TOTALS, EXPENDITURES</b>	<b>\$43,751</b>	<b>\$49,559</b>	<b>\$49,586</b>
<b>0830 Public Employees Retirement Fund</b>			
APPROPRIATIONS			
003 Budget Act appropriation	(\$1,016,428)	(\$1,178,765)	(\$1,490,039)
Current and Budget Year Adjustments	(-)	(97,457)	(-)
015 Budget Act appropriation	(384,974)	(422,226)	(444,587)
Current and Budget Year Adjustments	(-)	(12,191)	(-)
Article XVI, Section 17 of the California State Constitution	384,924	422,176	444,537
Allocation for Employee Compensation	-	5,193	-
Allocation for Other Post-Employment Benefits	-	-10	-
Allocation for Staff Benefits	-	2,724	-
Current and Budget Year Adjustments	-	-1,899	-
Section 3.60 Pension Contribution Adjustment	-	6,183	-
Government Code section 20236 (investment related bill analysis)	50	50	50
<b>TOTALS, EXPENDITURES</b>	<b>\$384,974</b>	<b>\$434,417</b>	<b>\$444,587</b>
<b>0833 Annuitants Health Care Coverage Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$6,120)	(\$6,158)	(\$7,387)
Current and Budget Year Adjustments	(-)	(178)	(-)
Government Code section 22940	6,120	6,158	7,387
Allocation for Employee Compensation	-	68	-
Allocation for Staff Benefits	-	35	-
Current and Budget Year Adjustments	-	-6	-
Section 3.60 Pension Contribution Adjustment	-	81	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6,120</b>	<b>\$6,336</b>	<b>\$7,387</b>
<b>0849 Replacement Benefit Custodial Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$541)	(\$614)	(\$660)
Current and Budget Year Adjustments	(-)	(21)	(-)
Government Code section 21756	541	614	660
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	9	-
<b>TOTALS, EXPENDITURES</b>	<b>\$541</b>	<b>\$635</b>	<b>\$660</b>
<b>0884 Judges Retirement System II Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$2,288)	(\$2,409)	(\$2,928)

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

## 7900 Public Employees - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Current and Budget Year Adjustments	(-)	(96)	(-)
Article XVI, Section 17 of the California State Constitution	2,288	2,409	2,928
Allocation for Employee Compensation	-	31	-
Allocation for Staff Benefits	-	16	-
Current and Budget Year Adjustments	-	14	-
Section 3.60 Pension Contribution Adjustment	-	35	-
<b>TOTALS, EXPENDITURES</b>	<b>\$2,288</b>	<b>\$2,505</b>	<b>\$2,928</b>
<b>0950 Public Employees Contingency Reserve Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$29,674	\$33,312	\$34,424
Allocation for Employee Compensation	-	424	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	219	-
Section 3.60 Pension Contribution Adjustment	-	451	-
<b>TOTALS, EXPENDITURES</b>	<b>\$29,674</b>	<b>\$34,405</b>	<b>\$34,424</b>
<b>0988 Other - Unallocated Non-Governmental Cost Funds</b>			
APPROPRIATIONS			
State retirement contribution to CalPERS (NGC)	(\$803,432)	(\$1,089,593)	(\$1,120,539)
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$11,030	\$14,540	\$14,939
<b>TOTALS, EXPENDITURES</b>	<b>\$11,030</b>	<b>\$14,540</b>	<b>\$14,939</b>
<b>9251 California Employers' Pension Prefunding Trust Fund</b>			
APPROPRIATIONS			
015 Budget Act appropriation	(\$36)	(\$77)	(\$132)
Current and Budget Year Adjustments	(-)	(5)	(-)
Government Code section 21711	36	77	132
Allocation for Employee Compensation	-	1	-
Current and Budget Year Adjustments	-	3	-
Section 3.60 Pension Contribution Adjustment	-	1	-
<b>TOTALS, EXPENDITURES</b>	<b>\$36</b>	<b>\$82</b>	<b>\$132</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$2,362,714</b>	<b>\$3,471,457</b>	<b>\$2,215,925</b>
<b>4 UNCLASSIFIED</b>			
<b>0822 Public Employees Health Care Fund (PEHCF)</b>			
APPROPRIATIONS			
Government Code section 22840.2 (benefits paid)	\$4,735,412	\$4,586,933	\$5,076,389
Current and Budget Year Adjustments	-	249,353	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4,735,412</b>	<b>\$4,836,286</b>	<b>\$5,076,389</b>
<b>0830 Public Employees Retirement Fund</b>			
APPROPRIATIONS			
Government Code sections 20170-20178 (benefits paid)	\$29,080,197	\$31,294,856	\$33,169,571
Current and Budget Year Adjustments	-	-237,206	-
Government Code sections 20172 and 20208 (other investment-related expenses)	87,794	134,667	150,595
Current and Budget Year Adjustments	-	-1,989	-
Government Code section 20210 (external investment advisors)	928,634	1,044,098	1,339,444
Current and Budget Year Adjustments	-	99,446	-
<b>TOTALS, EXPENDITURES</b>	<b>\$30,096,625</b>	<b>\$32,333,872</b>	<b>\$34,659,610</b>
<b>0833 Annuitants Health Care Coverage Fund</b>			
APPROPRIATIONS			
Government Code sections 22940 (benefits paid)	\$314,379	\$197,844	\$204,101

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

**7900 Public Employees - Continued**

<b>4 UNCLASSIFIED</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
Current and Budget Year Adjustments	-	-6,738	-
<b>TOTALS, EXPENDITURES</b>	<b>\$314,379</b>	<b>\$191,106</b>	<b>\$204,101</b>
<b>Total Expenditures, All Funds, (Unclassified)</b>	<b>\$35,146,416</b>	<b>\$37,361,264</b>	<b>\$39,940,100</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)</b>	<b>\$37,509,130</b>	<b>\$40,832,721</b>	<b>\$42,156,025</b>

**FUND CONDITION STATEMENTS**

	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b><u>0822 Public Employees Health Care Fund (PEHCF) <sup>N</sup></u></b>			
BEGINNING BALANCE	\$355,484	\$48,984	-\$280,048
Prior Year Adjustments	71,017	-	-
Adjusted Beginning Balance	\$426,501	\$48,984	-\$280,048
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	-35,883	6,515	6,515
4170900 Contributions to Fiduciary Funds	4,442,856	4,554,286	5,123,447
Transfers and Other Adjustments			
Revenue Transfer from Public Employees Health Care Fund (PEHCF) (0822) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-1,414	-	-
Total Revenues, Transfers, and Other Adjustments	\$4,405,559	\$4,560,801	\$5,129,962
Total Resources	\$4,832,060	\$4,609,785	\$4,849,914
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	43,751	49,559	49,586
7900 Public Employees' Retirement System (Unclassified)	4,735,412	4,836,286	5,076,389
9892 Supplemental Pension Payments (State Operations)	1,053	1,053	1,053
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	2,860	2,935	2,464
Total Expenditures and Expenditure Adjustments	\$4,783,076	\$4,889,833	\$5,129,492
FUND BALANCE	\$48,984	-\$280,048	-\$279,578
Reserve for economic uncertainties	48,984	-280,048	-279,578
<b><u>0833 Annuitants Health Care Coverage Fund <sup>N</sup></u></b>			
BEGINNING BALANCE	\$15,638,557	\$15,332,085	\$17,881,799
Prior Year Adjustments	2,428	-	-
Adjusted Beginning Balance	\$15,640,985	\$15,332,085	\$17,881,799
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	-1,550,198	886,385	952,867
4170900 Contributions to Fiduciary Funds	509,927	441,968	451,968
4172500 Miscellaneous Revenue	1,052,539	1,419,307	1,548,220
Transfers and Other Adjustments			
Revenue Transfer from Annuitants Health Care Coverage Fund (0833) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-203	-	-
Total Revenues, Transfers, and Other Adjustments	\$12,065	\$2,747,660	\$2,953,055
Total Resources	\$15,653,050	\$18,079,745	\$20,834,854
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	6,120	6,336	7,387
7900 Public Employees' Retirement System (Unclassified)	314,379	191,106	204,101
9892 Supplemental Pension Payments (State Operations)	95	95	95
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	371	409	317
Total Expenditures and Expenditure Adjustments	\$320,965	\$197,946	\$211,900
FUND BALANCE	\$15,332,085	\$17,881,799	\$20,622,954

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

**7900 Public Employees - Continued**

	2021-22*	2022-23*	2023-24*
Reserve for economic uncertainties	15,332,085	17,881,799	20,622,954
<b><u>0950 Public Employees Contingency Reserve Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$12,758	\$7,600	\$8,284
Prior Year Adjustments	605	-	-
Adjusted Beginning Balance	<u>\$13,363</u>	<u>\$7,600</u>	<u>\$8,284</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	1,463	1,441	1,527
4170900 Contributions to Fiduciary Funds	26,002	36,332	37,334
4172500 Miscellaneous Revenue	134	75	75
Transfers and Other Adjustments			
Revenue Transfer from Public Employees Contingency Reserve Fund (0950) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-982	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$26,617</u>	<u>\$37,848</u>	<u>\$38,936</u>
Total Resources	<u>\$39,980</u>	<u>\$45,448</u>	<u>\$47,220</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7900 Public Employees' Retirement System (State Operations)	29,674	34,405	34,424
9892 Supplemental Pension Payments (State Operations)	722	722	722
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,984	2,037	1,711
Total Expenditures and Expenditure Adjustments	<u>\$32,380</u>	<u>\$37,164</u>	<u>\$36,857</u>
FUND BALANCE	<u>\$7,600</u>	<u>\$8,284</u>	<u>\$10,363</u>
Reserve for economic uncertainties	7,600	8,284	10,363

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
<b>Baseline Positions</b>	2,850.7	2,850.7	2,850.7	\$264,840	\$264,804	\$264,804
<b>Salary and Other Adjustments</b>	-278.4	0.1	0.1	-6,395	8,284	8,220
<b>Totals, Adjustments</b>	<u>-278.4</u>	<u>0.1</u>	<u>0.1</u>	<u>\$-6,395</u>	<u>\$8,284</u>	<u>\$8,220</u>
<b>TOTALS, SALARIES AND WAGES</b>	<u>2,572.3</u>	<u>2,850.8</u>	<u>2,850.8</u>	<u>\$258,445</u>	<u>\$273,088</u>	<u>\$273,024</u>

**7910 Office of Administrative Law**

The Office of Administrative Law (Office) is responsible for reviewing administrative regulations proposed by over 200 state regulatory agencies for compliance with standards set forth in California's Administrative Procedure Act, for transmitting these regulations to the Secretary of State, and for publishing regulations in the California Code of Regulations. The Office is also responsible for posting links on its website to other state agency websites where the public may find regulations that have been recently filed with the Secretary of State, but have not yet gone into effect. The Office assists state regulatory agencies through a formal training program, as well as through other less formal methods, to understand and comply with the Administrative Procedure Act. Through its Reference Attorney service, the Office provides direct legal advice to state agencies and members of the public regarding California rulemaking law.

In response to petitions submitted by interested persons, the Office evaluates whether rules being used by state agencies constitute underground regulations, i.e., rules that have not been properly adopted pursuant to the requirements of the Administrative Procedure Act, and issues formal determinations reflecting those evaluations.

The Office oversees the publication and distribution, in print and on the Internet, of the California Code of Regulations and the California Regulatory Notice Register.

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



**7910 Office of Administrative Law - Continued**

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6440 Regulatory Oversight	22.1	23.3	26.3	\$4,770	\$5,211	\$5,796
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>22.1</b>	<b>23.3</b>	<b>26.3</b>	<b>\$4,770</b>	<b>\$5,211</b>	<b>\$5,796</b>

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	2021-22*	2022-23*	2023-24*
<b>FUNDING</b>			
0001 General Fund	\$2,655	\$3,010	\$3,322
0995 Reimbursements	184	184	184
9740 Central Service Cost Recovery Fund	1,931	2,017	2,290
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$4,770</b>	<b>\$5,211</b>	<b>\$5,796</b>

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code Sections 11340-11361.

**DETAILED BUDGET ADJUSTMENTS**

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Early Intervention Assistance	\$-	\$-	-	\$344	\$229	3.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$344</b>	<b>\$229</b>	<b>3.0</b>
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	-2	-2	-	-3	-2	-
• Salary Adjustments	43	29	-	47	31	-
• Retirement Rate Adjustments	44	30	-	44	30	-
• Benefit Adjustments	20	13	-	24	16	-
• Miscellaneous Baseline Adjustments	-	-	-	-42	42	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$105</b>	<b>\$70</b>	<b>-</b>	<b>\$70</b>	<b>\$117</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$105</b>	<b>\$70</b>	<b>-</b>	<b>\$414</b>	<b>\$346</b>	<b>3.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$105</b>	<b>\$70</b>	<b>-</b>	<b>\$414</b>	<b>\$346</b>	<b>3.0</b>

**DETAILED EXPENDITURES BY PROGRAM**

	2021-22*	2022-23*	2023-24*
<b>PROGRAM REQUIREMENTS</b>			
<b>6440 REGULATORY OVERSIGHT</b>			
<b>State Operations:</b>			
0001 General Fund	\$2,655	\$3,010	\$3,322
0995 Reimbursements	184	184	184
9740 Central Service Cost Recovery Fund	1,931	2,017	2,290
<b>Totals, State Operations</b>	<b>\$4,770</b>	<b>\$5,211</b>	<b>\$5,796</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	4,770	5,211	5,796
<b>Totals, Expenditures</b>	<b>\$4,770</b>	<b>\$5,211</b>	<b>\$5,796</b>

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

**7910 Office of Administrative Law - Continued**

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	23.3	23.3	23.3	\$2,751	\$2,831	\$2,831
Other Adjustments	-1.2	-	3.0	-43	72	427
<b>Net Totals, Salaries and Wages</b>	<b>22.1</b>	<b>23.3</b>	<b>26.3</b>	<b>\$2,708</b>	<b>\$2,903</b>	<b>\$3,258</b>
Staff Benefits	-	-	-	1,238	1,473	1,637
<b>Totals, Personal Services</b>	<b>22.1</b>	<b>23.3</b>	<b>26.3</b>	<b>\$3,946</b>	<b>\$4,376</b>	<b>\$4,895</b>
OPERATING EXPENSES AND EQUIPMENT				\$824	\$835	\$901
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$4,770</b>	<b>\$5,211</b>	<b>\$5,796</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,655	\$2,905	\$3,322
Allocation for Employee Compensation	-	43	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	20	-
Section 3.60 Pension Contribution Adjustment	-	44	-
<b>Totals Available</b>	<b>\$2,655</b>	<b>\$3,010</b>	<b>\$3,322</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,655</b>	<b>\$3,010</b>	<b>\$3,322</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$184	\$184	\$184
<b>TOTALS, EXPENDITURES</b>	<b>\$184</b>	<b>\$184</b>	<b>\$184</b>
<b>9740 Central Service Cost Recovery Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,931	\$1,947	\$2,290
Allocation for Employee Compensation	-	29	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	13	-
Section 3.60 Pension Contribution Adjustment	-	30	-
<b>Totals Available</b>	<b>\$1,931</b>	<b>\$2,017</b>	<b>\$2,290</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,931</b>	<b>\$2,017</b>	<b>\$2,290</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$4,770</b>	<b>\$5,211</b>	<b>\$5,796</b>

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>Baseline Positions</b>	23.3	23.3	23.3	\$2,751	\$2,831	\$2,831
<b>Salary and Other Adjustments</b>	-1.2	-	-	-43	72	78
<b>Workload and Administrative Adjustments</b>						
<b>Early Intervention Assistance</b>						

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

**7910 Office of Administrative Law - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Assoc Govtl Program Analyst	-	-	1.0	-	-	76
Atty III	-	-	2.0	-	-	273
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>3.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$349</b>
<b>Totals, Adjustments</b>	<b>-1.2</b>	<b>-</b>	<b>3.0</b>	<b>\$-43</b>	<b>\$72</b>	<b>\$427</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>22.1</b>	<b>23.3</b>	<b>26.3</b>	<b>\$2,708</b>	<b>\$2,903</b>	<b>\$3,258</b>

**7920 State Teachers' Retirement System**

The California State Teachers' Retirement System (CalSTRS) administers a defined benefit plan, two defined contribution plans, a post-employment benefit plan, and a fund used to account for ancillary activities associated with various deferred compensation plans and programs:

- State Teachers' Retirement Plan (STRP)
- CalSTRS Pension2 Personal Wealth Plan (Internal Revenue Code 403(b) and 457(b) plans)
- Teachers' Health Benefits Fund
- Teachers' Deferred Compensation Fund

CalSTRS provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system. As of June 30, 2022, there were over one million members, retirees, and beneficiaries in the STRP Defined Benefit Program.

CalSTRS is governed by the Teachers' Retirement Board. The California Constitution provides that the Teachers' Retirement Board has authority over the administration of the retirement system.

**3-YEAR EXPENDITURES AND POSITIONS**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6450 Service to Members and Employers	1,241.1	1,384.0	1,459.0	\$594,545	\$785,286	\$887,181
6455 Corporate Governance	17.6	25.0	27.0	22,490	26,114	25,528
6465 Benefit Payments	-	-	-	17,444,952	18,554,748	19,632,773
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>1,258.7</b>	<b>1,409.0</b>	<b>1,486.0</b>	<b>\$18,061,987</b>	<b>\$19,366,148</b>	<b>\$20,545,482</b>

<b>FUNDING</b>		<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
0835 Teachers' Retirement Fund		\$18,022,782	\$19,326,770	\$20,506,233
8001 Teachers' Health Benefits Fund		26,351	26,132	25,839
8005 Teachers' Replacement Benefits Program Fund		11,620	11,333	11,448
8041 Teachers' Deferred Compensation Fund		1,234	1,913	1,962
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$18,061,987</b>	<b>\$19,366,148</b>	<b>\$20,545,482</b>

**LEGAL CITATIONS AND AUTHORITY**

## DEPARTMENT AUTHORITY

Education Code, Title 1, Division 1, Parts 13 and 14.

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

## 7920 State Teachers' Retirement System - Continued

## DETAILED BUDGET ADJUSTMENTS

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Pension Solution Project	\$-	\$-	-	\$-	\$87,173	-
• Enterprisewide Strategic Support	-	-	-	-	17,348	56.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$-</b>	<b>\$104,521</b>	<b>56.0</b>
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	-	-85	-	-	-113	-
• Miscellaneous Baseline Adjustments	-	-136,858	-4.0	-	943,502	-4.0
• Retirement Rate Adjustments	-	3,603	-	-	3,603	-
• Salary Adjustments	-	3,343	-	-	3,409	-
• Benefit Adjustments	-	1,634	-	-	2,015	-
• Carryover/Reappropriation	-	15,865	-	-	-	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-112,498</b>	<b>-4.0</b>	<b>\$-</b>	<b>\$952,416</b>	<b>-4.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$-112,498</b>	<b>-4.0</b>	<b>\$-</b>	<b>\$1,056,937</b>	<b>52.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$-112,498</b>	<b>-4.0</b>	<b>\$-</b>	<b>\$1,056,937</b>	<b>52.0</b>

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## 7920 State Teachers' Retirement System - Continued

### Teachers' Retirement Fund Summaries

0835 Teachers' Retirement Fund	PY 2021-22*	CY 2022-23*	BY 2023-24*
<b>Beginning Balance</b>	\$310,947,939	\$300,726,741	\$317,446,283
<b>Revenues:</b>			
Investment Income	(\$6,895,846)	\$21,995,000	\$23,496,145
Other Income	130,220	208,000	222,000
State Contributions	4,279,964	3,718,257	3,945,928
Employer Contributions	6,509,736	6,932,181	7,093,181
Member Contributions	4,067,526	3,799,000	3,884,000
<b>Total Revenues</b>	<b>\$8,091,600</b>	<b>\$36,652,438</b>	<b>\$38,641,254</b>
<b>Expenditures:</b>			
Pension Benefit Payments	\$17,161,041	\$18,018,000	\$18,919,000
Other Benefit Payments	241,702	496,000	673,000
Administrative Expenditures	289,709	387,538	472,488
Other Expenditures	496,747	894,188	901,005
Contribution Refunds	112,424	125,740	130,770
Debt Service Payments	11,175	11,430	11,685
<b>Total Expenditures</b>	<b>\$18,312,798</b>	<b>\$19,932,896</b>	<b>\$21,107,948</b>
<b>Ending Fund Balance</b>	<b>\$300,726,741</b>	<b>\$317,446,283</b>	<b>\$334,979,589</b>
<b>8005 Teachers' Replacement Benefits Program Fund</b>	<b>PY 2021-22*</b>	<b>CY 2022-23*</b>	<b>BY 2023-24*</b>
<b>Beginning Balance</b>	\$-	\$-	\$-
<b>Revenues:</b>			
Employer Contributions	11,620	11,333	11,448
<b>Total Revenues</b>	<b>\$11,620</b>	<b>\$11,333</b>	<b>\$11,448</b>
<b>Expenditures:</b>			
Pension Benefit Payments	\$11,620	\$11,333	\$11,448
<b>Total Expenditures</b>	<b>\$11,620</b>	<b>\$11,333</b>	<b>\$11,448</b>
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

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

## 7920 State Teachers' Retirement System - Continued

### PROGRAM DESCRIPTIONS

#### 6450 - SERVICE TO MEMBERS AND EMPLOYERS

CalSTRS is responsible for the determination and payment of benefits to members, retirees, and their beneficiaries, and for the distribution of information to all members, employers, and other interested groups. CalSTRS' Defined Benefit Program, the largest program within the STRP, includes service retirement, benefits for survivors, and disability benefits. Basic retirement benefits are generally based upon three factors: age at retirement, years of service, and final compensation. The member may modify the basic allowance by selecting a joint and survivor annuity option to provide benefits for their beneficiary after the member dies. Generally, the payments of benefits are made within 30 days following the effective date of the member's retirement. A member's retirement benefits, benefits for survivors, and disability benefits are determined by statute and/or contract provisions.

Income to CalSTRS is derived from contributions from members and employing school districts, appropriations from the General Fund, and investment earnings (see 6300 - State Contributions to the State Teachers' Retirement System). The cost of administration is paid from the Teachers' Retirement Fund, as provided in Section 22304(a) of the Education Code.

### DETAILED EXPENDITURES BY PROGRAM

		2021-22*	2022-23*	2023-24*
<b>PROGRAM REQUIREMENTS</b>				
<b>6450</b>	<b>SERVICE TO MEMBERS AND EMPLOYERS</b>			
<b>State Operations:</b>				
0835	Teachers' Retirement Fund	\$250,786	\$344,885	\$441,990
8001	Teachers' Health Benefits Fund	575	871	1,083
8041	Teachers' Deferred Compensation Fund	1,234	1,913	1,962
	<b>Totals, State Operations</b>	<b>\$252,595</b>	<b>\$347,669</b>	<b>\$445,035</b>
<b>Unclassified:</b>				
0835	Teachers' Retirement Fund	\$341,950	\$437,617	\$442,146
	<b>Totals, Unclassified</b>	<b>\$341,950</b>	<b>\$437,617</b>	<b>\$442,146</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>6455</b>	<b>CORPORATE GOVERNANCE</b>			
<b>State Operations:</b>				
0835	Teachers' Retirement Fund	\$5,284	\$7,965	\$9,370
	<b>Totals, State Operations</b>	<b>\$5,284</b>	<b>\$7,965</b>	<b>\$9,370</b>
<b>Unclassified:</b>				
0835	Teachers' Retirement Fund	\$17,206	\$18,149	\$16,158
	<b>Totals, Unclassified</b>	<b>\$17,206</b>	<b>\$18,149</b>	<b>\$16,158</b>
<b>PROGRAM REQUIREMENTS</b>				
<b>6465</b>	<b>BENEFIT PAYMENTS</b>			
<b>Unclassified:</b>				
0835	Teachers' Retirement Fund	\$17,407,556	\$18,518,154	\$19,596,569
8001	Teachers' Health Benefits Fund	25,776	25,261	24,756
8005	Teachers' Replacement Benefits Program Fund	11,620	11,333	11,448
	<b>Totals, Unclassified</b>	<b>\$17,444,952</b>	<b>\$18,554,748</b>	<b>\$19,632,773</b>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	257,879	355,634	454,405
	Unclassified	17,804,108	19,010,514	20,091,077
	<b>Totals, Expenditures</b>	<b>\$18,061,987</b>	<b>\$19,366,148</b>	<b>\$20,545,482</b>

### EXPENDITURES BY CATEGORY

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

### 7920 State Teachers' Retirement System - Continued

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
PERSONAL SERVICES						
Baseline Positions	1,379.0	1,413.0	1,434.0	\$154,050	\$168,830	\$176,146
Other Adjustments	-120.3	-4.0	52.0	-5,506	-	4,721
<b>Net Totals, Salaries and Wages</b>	<b>1,258.7</b>	<b>1,409.0</b>	<b>1,486.0</b>	<b>\$148,544</b>	<b>\$168,830</b>	<b>\$180,867</b>
Staff Benefits	-	-	-	52,380	81,363	75,155
<b>Totals, Personal Services</b>	<b>1,258.7</b>	<b>1,409.0</b>	<b>1,486.0</b>	<b>\$200,924</b>	<b>\$250,193</b>	<b>\$256,022</b>
OPERATING EXPENSES AND EQUIPMENT				\$56,955	\$105,441	\$198,383
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$257,879</b>	<b>\$355,634</b>	<b>\$454,405</b>

4 Unclassified	Expenditures		
	2021-22*	2022-23*	2023-24*
Consulting and Professional Services - External - Other	\$226,552	\$299,071	\$296,568
Goods - Other	20,180	30,955	30,967
Other Special Items of Expense	17,557,376	18,680,488	19,763,542
<b>TOTALS, EXPENDITURES, ALL FUNDS (Unclassified)</b>	<b>\$17,804,108</b>	<b>\$19,010,514</b>	<b>\$20,091,077</b>

#### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
APPROPRIATIONS			
011 Budget Act appropriation	(\$3,862,582)	(\$3,712,257)	(\$3,938,929)
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>0835 Teachers' Retirement Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$250,863	\$310,520	\$336,317
Allocation for Employee Compensation	-	3,259	-
Allocation for Other Post-Employment Benefits	-	-85	-
Allocation for Staff Benefits	-	1,596	-
Current Year and Budget Year Adjustments	-	-8,258	-
Section 3.60 Pension Contribution Adjustment	-	3,488	-
002 Budget Act appropriation	(246,732)	(330,637)	(327,535)
Current Year and Budget Year Adjustments	(-)	(-611)	(-)
003 Budget Act appropriation	7,930	18,500	105,673
Corporate Governance	5,284	7,965	9,370
Allocation for Employee Compensation	-	53	-
Allocation for Staff Benefits	-	24	-
Current Year and Budget Year Adjustments	-	-167	-
Section 3.60 Pension Contribution Adjustment	-	90	-
Prior Year Balances Available:			
Item 7920-001-0835, Budget Act of 2020	-8,007	8,007	-
Item 7920-001-0835, Budget Act of 2021	-	7,858	-
<b>Totals Available</b>	<b>\$256,070</b>	<b>\$352,850</b>	<b>\$451,360</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$256,070</b>	<b>\$352,850</b>	<b>\$451,360</b>
<b>8001 Teachers' Health Benefits Fund</b>			
APPROPRIATIONS			
Education Code sections 25930 and 25940 (administration expenses)	\$575	\$871	\$1,083
Allocation for Employee Compensation	-	8	-

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

## 7920 State Teachers' Retirement System - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Allocation for Staff Benefits	-	3	-
Current Year and Budget Year Adjustments	-	-17	-
Section 3.60 Pension Contribution Adjustment	-	6	-
<b>Totals Available</b>	<b>\$575</b>	<b>\$871</b>	<b>\$1,083</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$575</b>	<b>\$871</b>	<b>\$1,083</b>
<b>8041 Teachers' Deferred Compensation Fund</b>			
APPROPRIATIONS			
Education Code section 24976 (403(b) Vendor Registry Operating Account)	\$1,234	\$1,913	\$1,962
Allocation for Employee Compensation	-	23	-
Allocation for Staff Benefits	-	11	-
Current Year and Budget Year Adjustments	-	-53	-
Section 3.60 Pension Contribution Adjustment	-	19	-
<b>Totals Available</b>	<b>\$1,234</b>	<b>\$1,913</b>	<b>\$1,962</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,234</b>	<b>\$1,913</b>	<b>\$1,962</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$257,879</b>	<b>\$355,634</b>	<b>\$454,405</b>
<b>4 UNCLASSIFIED</b>			
<b>2021-22* 2022-23* 2023-24*</b>			
<b>0835 Teachers' Retirement Fund</b>			
APPROPRIATIONS			
Education Code section 24202 (benefit payments)	\$17,165,460	\$18,401,294	\$18,923,369
Current Year and Budget Year Adjustments	-	-379,290	-
Education Code section 24417 (purchasing power benefit payments)	242,096	262,150	673,200
Current Year and Budget Year Adjustments	-	234,000	-
Corporate Governance	359,156	438,039	458,304
Current Year and Budget Year Adjustments	-	17,727	-
<b>Totals Available</b>	<b>\$17,766,712</b>	<b>\$18,973,920</b>	<b>\$20,054,873</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$17,766,712</b>	<b>\$18,973,920</b>	<b>\$20,054,873</b>
<b>8001 Teachers' Health Benefits Fund</b>			
APPROPRIATIONS			
Education Code section 25930 and 25940 (benefit payments)	\$25,776	\$26,061	\$24,756
Current Year and Budget Year Adjustments	-	-800	-
<b>Totals Available</b>	<b>\$25,776</b>	<b>\$25,261</b>	<b>\$24,756</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$25,776</b>	<b>\$25,261</b>	<b>\$24,756</b>
<b>8005 Teachers' Replacement Benefits Program Fund</b>			
APPROPRIATIONS			
Education Code section 24255 (benefit payments)	\$11,620	\$11,333	\$11,448
<b>Totals Available</b>	<b>\$11,620</b>	<b>\$11,333</b>	<b>\$11,448</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$11,620</b>	<b>\$11,333</b>	<b>\$11,448</b>
<b>Total Expenditures, All Funds, (Unclassified)</b>	<b>\$17,804,108</b>	<b>\$19,010,514</b>	<b>\$20,091,077</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Unclassified)</b>	<b>\$18,061,987</b>	<b>\$19,366,148</b>	<b>\$20,545,482</b>

## FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<b>8001 Teachers' Health Benefits Fund<sup>N</sup></b>			
BEGINNING BALANCE	\$276	\$231	\$249
Adjusted Beginning Balance	\$276	\$231	\$249
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	5	18	18

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**7920 State Teachers' Retirement System - Continued**

	2021-22*	2022-23*	2023-24*
4170900 Contributions to Fiduciary Funds	26,352	26,154	25,888
Transfers and Other Adjustments			
Revenue Transfer from Teachers' Health Benefits Fund (8001) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-17	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$26,340</u>	<u>\$26,172</u>	<u>\$25,906</u>
Total Resources	<u>\$26,616</u>	<u>\$26,403</u>	<u>\$26,155</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7920 State Teachers' Retirement System (State Operations)	575	871	1,083
7920 State Teachers' Retirement System (Unclassified)	25,776	25,261	24,756
9892 Supplemental Pension Payments (State Operations)	5	5	5
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	29	17	44
Total Expenditures and Expenditure Adjustments	<u>\$26,385</u>	<u>\$26,154</u>	<u>\$25,888</u>
FUND BALANCE	<u>\$231</u>	<u>\$249</u>	<u>\$267</u>
Reserve for economic uncertainties	231	249	267
<b><u>8041 Teachers' Deferred Compensation Fund<sup>N</sup></u></b>			
BEGINNING BALANCE	\$2,322	\$2,966	\$2,873
Prior Year Adjustments	18	-	-
Adjusted Beginning Balance	<u>\$2,340</u>	<u>\$2,966</u>	<u>\$2,873</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	11	18	18
4172500 Miscellaneous Revenue	1,964	1,818	1,968
Transfers and Other Adjustments			
Revenue Transfer from Teachers' Deferred Compensation Fund (8041) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-36	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$1,939</u>	<u>\$1,836</u>	<u>\$1,986</u>
Total Resources	<u>\$4,279</u>	<u>\$4,802</u>	<u>\$4,859</u>
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
7920 State Teachers' Retirement System (State Operations)	1,234	1,913	1,962
9892 Supplemental Pension Payments (State Operations)	16	16	16
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	63	-	106
Total Expenditures and Expenditure Adjustments	<u>\$1,313</u>	<u>\$1,929</u>	<u>\$2,084</u>
FUND BALANCE	<u>\$2,966</u>	<u>\$2,873</u>	<u>\$2,775</u>
Reserve for economic uncertainties	2,966	2,873	2,775

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>Baseline Positions</b>	1,379.0	1,413.0	1,434.0	\$154,050	\$168,830	\$176,146
<b>Salary and Other Adjustments</b>	-120.3	-4.0	-4.0	-5,506	-	-632
<b>Workload and Administrative Adjustments</b>						
<b>Enterprisewide Strategic Support</b>						
C.E.A. - B	-	-	1.0	-	-	135
Accounting Administrator I (Spec)	-	-	1.0	-	-	84
Accounting Administrator I (Supvr)	-	-	2.0	-	-	180
Assoc Govtl Program Analyst	-	-	20.0	-	-	1,521
Assoc Mgmt Auditor	-	-	1.0	-	-	86
Assoc Pers Analyst	-	-	1.0	-	-	76
Atty IV	-	-	3.0	-	-	474
Atty V	-	-	3.0	-	-	499
Financial Accountant I	-	-	1.0	-	-	95

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**7920 State Teachers' Retirement System - Continued**

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Info Tech Mgr I	-	-	1.0	-	-	123
Info Tech Spec I	-	-	4.0	-	-	381
Info Tech Spec II	-	-	4.0	-	-	452
Info Tech Supvr II	-	-	1.0	-	-	111
Staff Svcs Analyst (Gen)	-	-	2.0	-	-	114
Staff Svcs Mgr I	-	-	8.0	-	-	720
Staff Svcs Mgr II (Supvry)	-	-	3.0	-	-	302
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>56.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$5,353</b>
<b>Totals, Adjustments</b>	<b>-120.3</b>	<b>-4.0</b>	<b>52.0</b>	<b>\$-5,506</b>	<b>\$-</b>	<b>\$4,721</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>1,258.7</b>	<b>1,409.0</b>	<b>1,486.0</b>	<b>\$148,544</b>	<b>\$168,830</b>	<b>\$180,867</b>

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